

OASBO West Central Chapter Meeting

Course Description Quick Guide

| Course Name | Course Description |
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| <p>The Ohio Ethics Law: Watching Our Step!</p> <p>Susan Willeke, Education & Communications Administrator, Ohio Ethics Commission</p> | <p>This course will cover an overview of what are the latest trends, investigations, and highlights in governmental and public school ethics? Don't miss this engaging and interactive discussion that analyzes the hot issues under the Ohio Ethics Law. This specialized session will assist those in public school business/fiscal services be able to better understand and comply with the law. The course will provide . . .</p> <ul style="list-style-type: none"> . . . • Identify potential conflicts of interest and understand appropriate and legal response • Understand gift restrictions for those in public service or when interacting with public officials or public employees • Recognize potential public contract and representation violations when public official has connections with private organizations • Grasp post-employment requirements when leaving public service or hiring former public servants • Learn about general assistance available from the Ohio Ethics Commission to understand and comply with the Ethics Law <p>Statement of Accreditation Rationale: This class will assist school business officials in expanding their knowledge of the relationship between their public schools and the Ethics Commission. It will help them understand the conflict of interest restrictions imposed upon public officials and employees and those with whom they interact in the private sector, such as vendors, potential vendors, and other interested parties. This session will also focus on helping attendees understand the definition of public contracts under the Ohio Ethics Law and will outline the ethics prohibitions related to public contracts. A better grasp of this information will increase effectiveness in their ability to comply with the Ethics Law and in accommodating the needs of their public school. Course attendees will be able to dialogue directly with the Ohio Ethics Commission regarding the Ohio Ethics Law: hear updates on the statute, ask questions, interact with other school business officials who may face comparable ethical situations and dilemmas, and gain new insights into advisory opinions and recent decisions of the Ohio Ethics Commission.</p> |
| <p>Grants & The Role of a Treasurer</p> <p>Brian Jones, Executive Director, Office of School Finance, Ohio Department of Education</p> | <p>This course will cover an overview of how to develop and implement the fiscal and financial control processes for local, state, and federal grants. The course will provide the school business officials in attendance the base knowledge and information that they need to feel comfortable and confident in managing multiple different types of grants. Statement of Accreditation Rationale: By giving the school business officials the information within this presentation, they will be able to manage the grants in an efficient, yet compliant, manner for their organizations.</p> |
| <p>Hot Topics in Debt</p> <p>Kenton S. Cashell, Managing Director, RBC Capital Markets, Jake McDonald, Associate, RBC Capital Markets</p> | <p>This course will cover two borrowing related topics that have been significant areas of focus for our respective clients over the past year or so. We plan to cover the following topics: Supplemental Borrowings for Rising Construction Costs – Most districts working through capital facilities projects are experiencing cost overruns, mainly due to the inflationary environment we are currently in. Many times solutions to these issues as they arise are a combination of value engineering and supplemental borrowings. We will discuss options available to school districts for supplemental financings and important items to consider before doing so. Debt planning – Any district with debt outstanding should know the structure of that debt, the maturities of each outstanding bond issue and possible drops in debt service and millage. Many times it can be helpful to time new debt issues around the drop off of existing debt in order to possibly minimize the tax increase on residents. We will explain how to approach such decisions and the questions to ask your finance professionals so you know key dates and parameters around taking advantage of such opportunities. School business officials should be able to understand options that exist for supplemental borrowings related to capital facilities programs, should they be required. This includes permissible security structures that do not require additional voter approval such as capital leases or COPS. We will also discuss methods of sale and the advantages and disadvantages of each. When planning for larger facilities projects key considerations include how to minimize possible tax increases. This can help in gaining community support on the ballot and running a school district with tax rates that are competitive as compared to comparable and neighboring school districts. Statement of Accreditation Rationale: School business officials should be able to understand options that exist for supplemental borrowings related to capital facilities programs, should they be required. This includes permissible security structures that do not require additional voter approval such as capital leases or COPS. We will also discuss methods of sale and the advantages and disadvantages of each. When planning for larger facilities projects key considerations include how to minimize possible tax increases. This can help in gaining community support on the ballot and running a school district with tax rates that are competitive as compared to comparable and neighboring school districts.</p> |

**Common Audit Deficiencies for
Schools and How to Avoid
Them**

Adam Lesch, Senior Manager,
Julian & Grube, Inc.

This course will discuss the purpose of your audit and dive into common audit deficiencies. The course will help you understand your audit and the results of your audit. It will also give you tips on how to avoid the most common audit deficiencies issued against schools. **Statement of Accreditation**

Rationale: Understanding the results of your audit and how to avoid the most common deficiencies is paramount in developing a culture of accountability within your school. The audit should be a learning experience.