

OASBO Accounts Payable and Purchasing Course Description Quick Guide

Course Name	Course Description
<p>USAS Coding – AP & EMIS – How do they relate?</p> <p>Cynthia Ritter, School Business Consultant, K-12 Business Consulting, Inc.</p>	<p>This course will provide</p> <ul style="list-style-type: none"> • Understanding of the account codes • Understanding of account structure for funds, revenue and expenditures • Specific needs for account codes • Uniformity for the Report Cards and audit • How codes will affect the EMIS system <p>Understanding the process of the account codes and the proper usage of the coding system is essential for every new treasurer/CFO.</p>
<p>Purchasing Process (Credit, ACH, Blanket PO's and Inventory)</p> <p>Amelia Gioffredo, Treasurer/CFO, Amherst EVSD, Dawn Jacobs, SFO, MBA, Treasurer/CFO, Van Buren Local SD</p>	<p>This course will cover an overview of the purchasing process covering guidelines for blanket purchase orders, use of multi-vendor purchase order, various ordering processes (such as Amazon), use and management of credit cards, as well as other pertinent purchasing topics.</p> <p>The course will provide essential information and guidance about proper purchasing process. Fiscal staff will learn best practices and receive guidance for various purchasing tasks.</p> <p>Statement of Accreditation Rationale: Understanding and implementing strong purchasing processes is crucial to ensure District expenditures meet a proper public purpose. Fiscal staff will learn best practices and receive guidance for various purchasing tasks such as guidelines for using multi-vendor purchase orders, blanket and super blanket purchase orders, best practice for credit card management, vendor management and inventory tracking/reporting.</p>
<p>Accounts Payable (A/P) Best Practices & Internal Controls</p> <p>Amelia Gioffredo, Treasurer/CFO, Amherst EVSD, Dawn Jacobs, SFO, MBA, Treasurer/CFO, Van Buren Local SD</p>	<p>This course will cover an overview of best practices and internal controls for various tasks in Accounts Payable, such as staff reimbursements, then-and-now purchase orders, as well as proper segregation of duties.</p> <p>The course will provide essential information about best practices and internal controls for Accounts Payable to ensure adherence to proper public purpose.</p> <p>Statement of Accreditation Rationale: Understanding and implementing best practices for purchasing, vendor controls, proper cash handling, segregation of duties, internal controls and fraud prevention are imperative for fiscal staff to ensure District expenditures meet a proper public purpose.</p>
<p>Ohio Auditor of State Update</p> <p>Kelly Berger-Davis, Quality Assurance & Technical Specialist, Ohio Auditor</p>	<p>This course will cover an overview of common audit comments for schools, allowable travel reimbursements and rates, credit card surcharge fees allowability, blanket certificate and super blanket certificate rules, allowable types of purchasing quotes for federal purposes, independent contractor versus employee determination, crowdfunding, and new requirements auditors are looking at.</p> <p>The course will provide updates on new rules auditors will be looking at and provide a refresher on several areas of concern specific to schools aimed at reducing or eliminating audit comments in these areas for schools.</p> <p>Statement of Accreditation Rationale: In governmental accounting there is one constant, change. Updating school accounts payable personnel on rule changes or new areas of emphasis for their auditors keeps them updated and informed to perform their tasks properly. Providing refreshers on areas of concern specific to school districts allows long-time accounts payable personnel to ensure they are properly addressing those areas of concern, but also provides the same for newer accounts payable personnel that may not be familiar with those areas of concern.</p>