## OASBO January Hot Topics Course Description Quick Guide

Course Name	Course Description
ESSER Compliance Update Marnie Fredrickson, Assistant Chief Deputy Auditor, Ohio Auditor Of State	The course will provide an update on the auditing of ESSER funds as well as an overview of the American Rescue Plan Act's impact on school districts. Participants will understand common mistakes to avoid in managing federal funds and be prepared for the American Rescue Plan Act's impact on school districts. Understanding compliance requirements for ESSER and other school COVID-19 federal programs is essential to a successful Single Audit.
ESSER Reporting Karen Auble, Assistant Director, Ohio Department of Education's Office of Federal Programs, Rachel Hand, Management Analyst - Office of Federal Programs, Ohio Department of Education	This course will cover an overview of CARES ESSER, CRSSA ESSER and ARP ESSER. Specific topics will include the five requirements of ARP ESSER including MOEquity. Annual ESSER reporting and the updated timeline will be covered along with providing additional resources. The course will provide essential information regarding the requirements of ARP ESSER, updated annual reporting requirements, data needed and timelineUnderstanding the requirements of ESSER funds including new requirements and reporting is critical for ensuring that funds are spent correctly and effectively.