



OFFICE OF SCHOOL INNOVATION  
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## Invitation for Audit Guide Training

May 22<sup>nd</sup> and May 30<sup>th</sup>

Recently the Charter School Office requested public comment on a draft Audit Guide that provides guidance to independent auditors of charter schools and school officials. [The draft can be viewed by clicking here: Audit Guide.](#)

This Audit Guide was developed to provide assistance to auditors of charter schools authorized by the New York State Education Department (“NYSED”) as well as for any charter school receiving Charter School program (“CSP”) funds. The Audit Guide will be effective for 2012-13 audits of charter schools.

To assist independent auditors and to implement the new requirements, a training session will be held on Wednesday, May 22<sup>nd</sup> in Brooklyn and a webinar will be offered on Thursday, May 30<sup>th</sup>. Details on the Brooklyn and webinar training are below:

### **NYC Training: Wednesday, May 22<sup>nd</sup> at 55 Hanson Place, Brooklyn**

#### **General Session:**

9:30 – 10:30 Audit Guide: General Information (Michelle Cain, CPA; Mengel Metzger Barr & Co. LLP)  
10:30 – 10:45 Break

#### **Concurrent Sessions, please select one**

10:45 – 12:30 Operation Systems (Laurie Price, NYCDOE, Chief of Staff for Charter School Accountability and Support) beginning with welcome and updates  
10:45 – 12:30 Audit Guide: Auditor Specific (Michelle Cain, CPA)  
12:30 Collect forms with ideas for future training sessions

**To RSVP:** Please sign up for training, by May 15<sup>th</sup>, using this link: <http://fluidsurveys.com/surveys/susan-dufour/audit-guide-training/>, which includes directions to Hanson Place. We will follow up with detailed directions. Looking forward to seeing you on May 22<sup>nd</sup>!

### **Webinar: May 30<sup>th</sup>**

9:30 – 12:00 Audit Guide: General Information and Auditor Specific (Michelle Cain, CPA)  
1:30 – 3:30 Allowability and Grants Management Compliance (Tiffany Winters, Esquire; Brustein & Manasevit, PLLC)

**To RSVP:** Please sign up for training, by May 15<sup>th</sup>, using this link: <http://fluidsurveys.com/surveys/susan-dufour/audit-guide-training/>

We will follow up with webinar instructions. Looking forward to your participation on May 30<sup>th</sup>!

**DESCRIPTIONS OF EACH SESSION IS ON THE NEXT PAGE ...**

## **Training Sessions Offered:**

### **Brooklyn Sessions on May 22<sup>nd</sup> :**

#### **General session: Audit Guide**

This session will describe the purpose of the audit guide and will provide guidance on audit requirements and deadlines for charter schools. It will describe the requirements for the initial statement of controls as well as provide general knowledge on what the audit process entails. It will also provide guidance on the new procedures required by NYSED for schools that receive CSP funds. **Presenter:** Michelle Cain, CPA

#### **Audit Guide: Auditor Specific**

This session is geared towards the auditors of charter schools and will focus on the details of the auditing procedures of certain areas as well as the specific testing procedures required by NYSED for the initial statement of controls. It will also provide guidance on the requirements for audits in accordance with Government Auditing Standards and for the new Agreed Upon Procedures required by NYSED for CSP funds. **Presenter:** Michelle Cain, CPA

**Panel Discussion on Operating Systems:** Charter school representatives will discuss how schools can vary in their operations approach, trying to focus on what works and what doesn't. Big ticket items that all schools have to contend with (invoicing, vendors, recruitment/enrollment...) will be covered. The panel members are from Central Queens Academy Charter School, a new stand-alone charter; Manhattan Charter Schools I & II, a replication; and a CMO. **Moderator:** Laurie Price, Chief of Staff for Charter School Accountability and Support

### **Webinar Sessions on May 30th:**

#### **Audit Guide: General Session and Auditor Specific**

The first half of this session will describe the purpose of the audit guide and will provide guidance on audit requirements and deadlines for charter schools. It will describe the requirements for the initial statement of controls as well as provide general knowledge on what the audit process entails. It will also provide guidance on the new procedures required by NYSED for schools that receive CSP funds.

The second half of this session is geared towards the auditors of charter schools and will focus on the details of the auditing procedures of certain areas as well as the specific testing procedures required by NYSED for the initial statement of controls. It will also provide guidance on the requirements for audits in accordance with Government Auditing Standards and for the new Agreed Upon Procedures required by NYSED for CSP funds. **Presenter:** Michelle Cain, CPA

**Charter Schools: Allowability and Grants Management Compliance:** This presentation will discuss the rules regarding allowability of federal fund use under the Office of Management and Budget (OMB) Circulars, applicable to all federal education funds. It will review the grants management system requirements that must be in place for the proper administration of education programs under the Education Department General Administrative Regulations (EDGAR) and will include examples of internal controls that charter schools can put into place to ensure compliance and prevent fraud, waste and abuse of federal funds. This presentation is vital to ensure compliance and will assist charter schools in the prevention of audit and monitoring findings, which often result in repayment of funds. **Presenter:** Tiffany Winters, Esquire