

# OHIO AUDITOR OF STATE KEITH FABER



**From:** Auditor of State's Center for Audit Excellence

**To:** All IPA Firms

**Subject:** CATS Reporting

**Date:** March 14, 2022

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The State Region identified a deficiency within the CATS system, which is the system utilized by schools throughout the State to determine the dollar amount of commodities to report on their SEFAs. We are currently working to determine the implications of this particular deficiency as well as developing procedures to test the accuracy of commodities reported by schools. Further guidance will be forthcoming as we work through this process.

In the meantime, please be aware that the commodities reports may contain inaccuracies; however, adequate controls at the local level should mitigate the risk of material misstatement. Auditors should discuss with management the controls in place over commodities (i.e. comparison of amounts ordered to amounts received, reconciliations between actual inventory and CATS/PAL reports, etc.) and perform tests over those controls as a part of SEFA testing, even if the Nutrition Cluster is not a major program.

Questions can be directed to: [FACCR@ohioauditor.gov](mailto:FACCR@ohioauditor.gov).