

# OHIO AUDITOR OF STATE KEITH FABER



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

**To:** ALL IPA Firms

**Subject:** 2020 OCS Optional Procedures Manual

**Date:** March 5, 2020

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The 2019 OCS Optional Procedures Manual (OPM) has been finalized and is posted to the Auditor of State internet site at:

<http://www.ohioauditor.gov/references/compliancemanuals.html>.

The following OCS Optional Procedure Manual (OPM) Sections should be tested for all financial audits, agreed-upon procedure (AUP) and basic audit engagements with fiscal years ending December 31, 2019 through November 30, 2020:

- Section O-12, *County credit and procurement cards*, must be tested for all counties
- Section O-22, *Misc. local legislative body policies; charter requirements – Establishment of policies, restrictions on use, prohibitions for government credit cards and purchasing cards* must be tested for all applicable entities.
  - To determine applicability, auditors should review the OPM Legal Matrix, which is linked on page 89 in the OPM file.

In addition to these OPM sections, the OCS Implementation Guide reminds auditors to evaluate the requirements in the OPM for possible testing of other sections in their financial audits based upon both quantitative and qualitative materiality factors.

Please contact the Center for Audit Excellence with any questions.