



DAVE YOST
OHIO AUDITOR



Your First Audit

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Chief Auditor-East Region
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Ohio Auditor of State
Dave Yost
www.ohioauditor.gov

What We Will Be Covering

Participants will learn about an audit:

- Definition
- Purpose
- Frequency
- Preparation
- Audit process
- Reporting
- Where to find help!



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Audit



- Systematic process
- Objectively obtaining and evaluating evidence regarding assertions about economic actions and events
- Ascertain the degree of correspondence between those assertions and established criteria
- Communicating the results to **interested** users



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Purpose of an audit

- Expressing an independent opinion
- Add credibility to financial statements
 - Whether the financial statements comply with established criteria
- Management's assertions underlying the information included in the f/s



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Audit frequency

- Ohio law - biennial
- Single audit – annual \$750,000
- Any time
 - Government request
 - Auditor of State's initiative



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When will my audit be done

- Goal is within 9 months of FYE
- Many factors involved
 - Client availability
 - Auditor availability
 - Condition of records



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Where will my audit be done

- Client Location
- Regional Office
- Another audit site
 - County
 - Other Entity
- RWL



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The Audit process

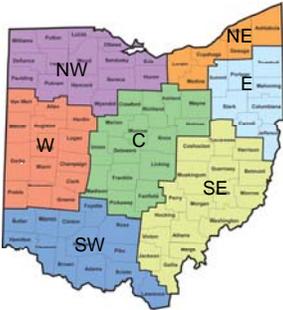
- Who does my audit
 - AOS Staff
 - IPA Staff
- Who decides If AOS or IPA does my audit
- How many auditors does it take



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AOS Regional Office Numbers

Southeast	800-441-1389
East	800-443-9272
Southwest	800-368-7419
Northeast	800-626-2297
Central	800-443-9275
West	800-443-9274
Northwest	800-443-9276



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IPA Audit

- Auditor of State request
- Client request
- Auditor of State approves scope of audit
- Center for Audit Excellence (Quality Assurance)



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IPA

- IPA multi year contract
- Bidding process
- Tiers 1-3
 - Bundling for tier 2 & 3
 - Evaluation by region
- Award



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Preparing for an audit

- Reconciliations
- Annual Report
- Maintain public records
 - Including service organizations



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Typical records needed

- Minutes
- Resolutions
- Bank Reconciliations
- Bank Statements
- Receipts/Pay-ins
- Vouchers/invoice
- Payroll
- Contracts



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Typical records needed

- Filed financials and notes
- Investments policy/depository agreements
- Budgetary
- Bonds
- Grant award letters
- List of officials with contact information



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Financial Statement Filing Requirements

- AOS Bulletin 2015-007
 - Filing requirements, required components, due date extensions and unauditible declarations
 - New mandatory method for filing via the AOS' Hinkle Annual Financial Data Reporting System-Hinkle System (formerly known as AFDRS)
 - Hinkle System is an internet-based application that allows certain financial statement, debt and demographic data to be entered and/or uploaded and transmitted to the AOS to satisfy the filing requirements of the Ohio Revised Code (ORC) and the OAC



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Financial Statement Filing Requirements

- AOS Bulletin 2015-007 (cont)
 - Change to require non-generally accepted accounting principles (non-GAAP) basis financial statements to include notes to the financial statements as part of the filing
 - The change in AOS policy to require the financial statements filed via the Hinkle System to be audited beginning with periods ending in 2016



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Statutory Filing Requirements

- ORC § 117.38 requires that local public offices file their annual financial reports with the AOS
- OAC § 117-2-03(B) requires all counties, cities, school districts, including educational service centers and community schools to prepare their financial reports pursuant to GAAP
- Government insurance pools GAAP for periods ending December 31, 2016



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Filing Deadline



- Reporting pursuant to GAAP
 - File their reports within one hundred fifty (150) days after the close of the fiscal year
 - CIC, EDC, CLRC, and CDC within 120 days of their fiscal year end
- All other (Cash basis) and GAAP mandated not filing GAAP
 - Filed within sixty (60) days after the close of the fiscal year
- If due date weekend/holiday then NBD



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Failure to File Mandated Basis and Late Filing

- Non compliance citation
- Penalties
 - \$25/day
 - \$750 maximum
- Any entity with a filing requirement must file a separate financial report. Inclusion in the financial statements of another reporting entity does not satisfy the filing requirement



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Quiz

A public entity must be audited

- A) Every year
- B) Every 3rd year
- C) Every 2 years if single audit
- D) Never
- E) Every 2 years



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Cost

- More we do, more it will cost you
 - Federal schedule
 - Prepare f/s and/or notes
 - MD&A
 - Pull vouchers
 - Organize records



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Types of reporting

- AUP
- AOS Regulatory Basis
- Basic Audits
- GAAP Look-a-like
- GAAP



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Small Government AUP Overview

- Was effective for audit periods ending 11/30/09 and thereafter (Ag Societies)
- Eligibility – Smaller clients with good audit histories (will discuss further in later slides)
 - Should have less risk so we can apply fewer procedures

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Small Government AUP Overview

- Eligible clients could have up to two AUP cycles, followed by one audit cycle
- Clients already receiving AUP's prior to Bulletin 2009-12 are unaffected by this new policy (political parties, CVB's, etc.)
 - That is, they are always eligible
- Clients must continue to file their annual financial statements with AOS, as described in AOS Bulletin 2015-007 ^{TAW1}

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Slide 24

TAW1 Did you want to add ADFRS info here?
Trisha A. Wood, 9/14/2015

Agreed-Upon Procedures (AUP)

- Eligibility checklist per AOS web-site
 - <https://ohioauditor.gov/references/shells/opinions.html>
- IPA or AOS region completes checklist
- Help AOS get results to clients faster
- Still provide an acceptable level of accountability for public moneys





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Small Government AUP Eligibility

- Eligibility Factors:
 - Type of Entity – See chart in **eligibility checklist**
 - Accounting Basis
 - Cash or Modified Cash acceptable
 - Regulatory or SPF acceptable
 - Size of Budget
 - Total annual budgeted expenditures (not to exceed \$5 million for any fiscal year)





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Small Government AUP Eligibility

- Eligibility Factors (continued):
 - “Clean” Prior Audit – Disqualifying factors:
 - Qualified, Adverse or Disclaimer Opinion
 - Declared Unauditable
 - Fiscal officer / bookkeeper turnover
 - No audit fees in arrears unpaid
 - unless paid prior to start of engagement
 - Not filing financial statements with AOS
 - Findings For Adjustment
 - Findings For Recovery (that indicate fraud or theft in office)
 - FFR’s for unintentional error’s made, do not automatically disqualify them (payroll miscalculation, etc.)
 - Material Weakness





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Small Government AUP Eligibility

- Eligibility Factors (continued):
 - “Clean” Prior Audit – Disqualifying factors (cont’d):
 - Lack of good-faith effort to comply with budget law. Requires judgment, but consider:
 - Failure to appropriate.
 - Several funds with material negative cash balances.
 - Several funds with material expenditures exceeding appropriations.
 - (Do not disqualify for failure to appropriate amounts the State spends on behalf of a government (i.e. Issue II money, etc.) in your determination)



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Small Government AUP Eligibility

- Eligibility Factors (continued):
 - Other Factors Increasing Risk
 - PIAT Investigations or Other High Fraud Risk
 - Fiscal Emergency
 - Financial audit must have been performed within the prior two audit cycles



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Small Government AUP Eligibility

- Eligibility Factors (continued):
 - Not Otherwise Required To Have An Audit – Disqualifying Factors:
 - UGG Single Audit applies
 - Debt covenant requiring audit
 - Grant requiring audit
 - By-laws requiring annual audit
 - Etc.



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Small Government AUP Eligibility



- Clients may be eligible, but may not want an AUP:
 - A grant, their by-laws, etc. may require a full audit (as discussed on a previous slide)
 - Clients can always opt out of the AUP if they want an audit
 - It is the client's responsibility to know if they have other audit requirements



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What does AUP entail



- Test fewer transactions
 - Receipts and disbursements
 - Legal compliance
- No opinion over financials
- Auditor must complete checklist
- Any exception over \$10 reported



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Small Government AUP Shells

- AUP shells have been developed for each type of client
- Shells include required tests for:
 - Financial transactions
 - Cash balances
 - Ohio Compliance Supplement



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Small Government AUP Shells

- Exceptions noted during AUP testing:
 - Describe exceptions in AUP in corresponding step in the report draft
 - Shells include some example exceptions
 - Note FFR's and FFA's as well.
- Exceptions could lead to a reevaluation of the scope (e.g. engage in a full audit).
 - If so, the procedures already performed would be used in the audit.



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AUP Waivers

- Budgeted Expenditures for one year exceeded \$5 million because of one large purchase
- Not certifying purchase orders was also listed also as a material weakness
- IPA submits to region and region evaluates and if necessary forwards to Columbus



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UPDATED "Basic Audit"

- Does not follow AICPA standards
- Annual Disbursements \$100,000 or less or less than \$200,000 for a two year period.
- No other audit requirement (single audit, contract)
- Not under a special investigation for acct or books
- Reconciled (not unauditale)
- Filed financial statements with AOS
- No FFR for accounting department theft
- Not in fiscal emergency
- Acceptable results of procedures



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Basic Audit

- On-site limited review
 - Key internal controls
 - Targeted tests of significant transactions
- On-site interviews of management
- Analyze and review select entity records
- Review designed to assess whether the entity
 - Maintains necessary up to date controls and records
 - Conducts the required business of the entity



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Financial Statement Audits

- Initial audit activity
- Gather or update information
- Understand internal control structure
 - Including services contracted out (SAS 70/SOC)
- Perform substantive tests
- Audit completion
- Reporting



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Gather or update information

- Obtain knowledge of clients operations
- Review prior year working papers
 - Recurring engagement-update
 - New engagement-review predecessor working papers
- Update auditor knowledge
- Identify inherent risk
- Assess fraud risks



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Planning the Audit

- Preaudit conference with officials/audit committee
- Information needed for the audit
- Changes from prior year
 - Reporting entity
 - Personnel/systems



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Preaudit Conference

- Staff assignments
- Location/needs
- Estimated fieldwork dates
- Estimated deliverable dates
- Audit issues
- LOA



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Letter of Arrangement (LOA)

- Purpose to establish an understanding of the client's responsibilities, terms of engagement & fees
 - Identify service organizations
 - Confidential information



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INTERNAL CONTROL



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Internal Control Relevance

- Sufficient understanding of controls
 - Plan the audit
 - Determine nature, timing, and extent of tests to perform
- Control risk
 - Client's internal controls will not prevent or detect material misstatements timely



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Assessing & Testing Control Risk

- Affects nature, timing and extent of substantive procedures
 - Max control risk-rely on substantive test
 - Below the maximum-rely partially on controls and substantive test
 - Low-mainly rely on effective operation of internal controls



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Application Controls

- Application controls are activities directed at achieving control objectives for transaction cycles.
 - Can be done by anyone qualified and assigned to do them. Can be automated (edit checks, automated computations and updates of accumulated data, etc.)
 - Are *generally* preventive in nature.



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Monitoring Controls

- Management and supervisory activities that determine whether management's objectives are achieved, including whether application or computer controls are working effectively.
 - Are usually done by management/ governing body) or supervisors.
 - Are *generally* detective in nature



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Internal Controls

- Even if you outsource or delegate some processing, you are not absolved from your duties to have controls over that activity
- The best way to accomplish this is to ensure your service organization has a type II SAS 70 audit (SOC 1)



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Typical SO's

- Examples of typical SO's:
 - Payroll processing
 - Income tax processing
 - EMS billing services
 - Self-insurance claim processing
 - Investment purchases (transaction not pre-approved)
- Examples that are not SO's:
 - Bank checking account
 - Investment purchases (entity approves each trans.)
 - Purchased insurance policy
 - Purchase of utility services for your office building



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Audit Requirements

- Auditors must evaluate internal controls and apply audit procedures to significant financial activity, even when that activity is processed by a SO.
- Failure to monitor SO's could affect your entity's audit reports.
- The financial activity processed by your SO is part of your accounting system and financial statements.

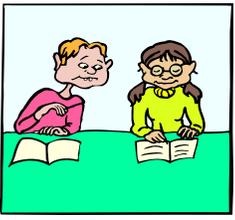


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Substantive test

- Analytic procedures
- Tests of details



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Analytic procedures

- SAS 122
 - Planning
 - Final review
- Substantive test
 - Audit efficiencies
 - Estimation of account balance





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Scanning Procedures

Revenue	2013	2014	2015
Chg for Service	13,999	24,497	0
Non-operating	0	0	32,879
Total	13,999	24,497	32,879



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Adjusted Balance

Revenue	2013	2014	2015	2015 Adjusted
Chg for Service	13,999	24,497	0	32,879
Non-operating	0	0	32,879	0
Total	13,999	24,497	32,879	32,879



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Perform substantive tests

- Systems derived
 - Utility billing
 - Payroll
- Non systems derived
 - Debt
 - GAAP accruals



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Test of details

- Confirmation
- Inspection
- Reperformance
- Vouching



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Compliance-OCS



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OCS

- Direct Laws
- Indirect Laws & Statutorily Mandated Tests
- Stewardship
- Optional Procedures Manual



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Other Applicable OCS

- IMPLEMENTATION GUIDE
 - Audit Findings
 - Noncompliance Citations, FFR, FFA
- Appendix
- Exhibits
 - 2-Public officers' bonds
 - 4-Elected officials compensation charts
 - 5-Legal matrix



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Federal Single Audit

- Single audit required
 - If Expenditures > or = \$750,000
- Determining expenditures
- Federal Schedule
- Determining major programs
- Report due date
 - Earlier of 30 days, or 9 months



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Audit completion

- Going concern analysis
- Subsequent events review
- Perform final materiality judgment
- Draft report
- Post audit
- Obtain management representations



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Post audit Conference

- Meet with officials (Board, Treasurer/ CFO, Audit Committee) to go over results of audit
- These officials should have results ahead of time to look over
- Obtain Representation Letter



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Representation Letter

- Letter from management
- Gave auditors all records
- All material items disclosed
- Any adjustments not made are immaterial



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REPORT OF INDEPENDENT ACCOUNTANTS

- Management's F/S
- Audit Opinion
- Auditing Standards
- Basis of Accounting



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Compliance and Controls Letter

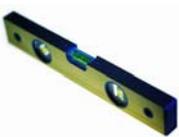
- Yellow Book
- Two Paragraphs
 - Compliance
 - Controls
 - Finding
- UGG (A-133) Letter



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Levels of reporting comments

- Schedule of Findings
- Management Letter
- Agenda
- Verbal-working paper level



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Schedule of Findings

- Noncompliance Citation
 - Includes FFA and FFR
- Significant Deficiency
- Material Weakness

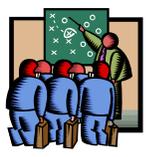


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Management Letter

- Immaterial Items
 - Internal control comments
 - Noncompliance issues



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Quiz

True or False?

Since an auditor performs my annual audit, the ultimate responsibility for the financial statements rests with the auditor



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Report Issuance

- Report released by the Clerk of the Bureau in Columbus
- Posted to the AOS web site
- Your audit report (and Management Letter) is a public record once released



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Common Citations

- 5705.10
- 5705.41d
- 5705.41b
- 5705.39
- 9.38



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Common Recommendations

- Accounting for on-behalf activity (Issue II)
- Prepare/Retain supporting documentation
- Policies
 - Travel
 - Credit Cards
 - Equipment
- Minutes lack specifics
 - Board approval of documents
 - Executive Sessions



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Help?

- Other fiscal officers
- Your legal counsel
- Handbooks
- Associations
- UAN helpline
- AOS regional offices
- AOS web site





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AUDITS LOCAL GOVERNMENT OPEN GOVERNMENT INITIATIVES RESOURCES

RESOURCES PIA Resources Publications HEAD BODIES Student Center

<p>Publications</p> <ul style="list-style-type: none"> Auditor Yost's Term in Review Equipment Use in the Public Sector Keeping Audit Costs Low: AUP's and Basic Audits ShareOhio.gov State Agency Performance Audits II: the Ohio Performance Team What Can I Do to Lower My Audit Costs? 2015 Desk Calendar <p>Technical Bulletins</p> <ul style="list-style-type: none"> Bulletins 2015-1995 <p>Best Practices</p> <ul style="list-style-type: none"> Best Practices 2011-2004 	<p>Reports</p> <ul style="list-style-type: none"> 2015 East Cleveland Financial Planning Commission Report 2015 NSAA Peer Review Opinion Comprehensive Annual Financial Report Auditor of State Annual Report Ohio Performance Team Annual Report Student Attendance Data II: Accountability System Ohio Auditor of State Performance Audit Ohio Department of Transportation Performance Audit Ohio Department of Education Performance Audit Ohio Department of Job & Family Services Performance Audit Ohio Housing & Finance Agency Performance Audit Ohio Department of Natural Resources Performance Audit Ohio Department of Transportation Performance Audit 	<p>Manuals</p> <ul style="list-style-type: none"> Ohio Compliance Supplement Manuals The Yellow Book: Open Government Resource Manual County Board of Developmental Disabilities Manual Guidelines for Developing Policies for Student Activity Programs Ohio Association of County Behavioral Health Authorities Behavioral Health Handbook Ohio County Treasurer's Manual 2015 Ohio Sheriff's Manual Ohio Township Handbook School District Self Assessment Guide Uniform System of Accounting for Agricultural Societies Uniform School Accounting System User Manual Village Officer's Handbook Audit Committee Toolkit (.zip)
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Best Practices

IN THIS ISSUE

Summer Issue 2011

- **House Year - Going Digital**
- **Ohio Ethics Law**
While the Ethics Law and related articles cover a wide variety of subjects, this article will focus on sections of interest, ethics enforcement, and other things of value.
- **Government for Government**
- **Government for Business**
- **Government for Ohio**
- **Ohio Performance Team**
Optimizing Performance in Ohio Government
- **What in the Report?**
- **What's Next?**



Going Digital

As part of our continuing efforts to "bring down" government and do more with less, we are changing the way we deliver our Best Practices newsletter. This will be the last issue of the newsletter as you have known it.

In the coming months, we will be "going digital" with our distribution of information to our clients, partners and the public. You will now receive news, updates and informative articles from us online through e-mail alerts and in real time, rather than in quarterly installments.

We understand there are some who worry about changing to a digital-only format, but we are building flexibility into the process so you can still receive information in a format that works for you. Updates and articles will be sent directly to your e-mail. If you want to access the content on the internet, you will find it on our website, and if it is important that you be able to print out the material for later use, a printer-friendly format also will be available.

As we transition to a digital format, we need to update and expand our e-mail database. To continue to receive information from the Auditor of State's Office, please provide us your e-mail address by signing up here.

We are excited to start sharing our news with you more frequently, and we hope you find that it better meets your information needs and preferences. Printing and reading best practices is simply not a cost-effective way to communicate in our digital age. Not only will this save significant non-durable during a time of limited resources, but it will provide you with information in a more convenient, flexible and timely manner.






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2011 – Best Practices

- Summer 2011
 - Ohio ethics law
 - SkinnyOhio.org
- Winter 2011
 - Performance audit
 - LEAP Fund



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2010 – Best Practices

- Fall 2010
 - 60 day school projects
- Summer 2010
 - ARRA
- Fraud Issue 2010
- Spring 2010
 - Do we qualify for AUP?



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2009 – Best Practices

- Winter 2009-2010
 - Lesson Learned-Strengthened Practices and Policies in the Aftermath of Fraud
- Fall 2009
 - Performance audits how to measure up when the economy is down
- Spring 2009
 - Open meetings and open records laws



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2008 - Best Practices

- Winter 2008/2009
 - The face of fraud-who commits it and why
- Fall 2008
 - Got GAAP
- Spring 2008
 - What is strategic budgeting
- Winter 2008
 - Performance measurement and management



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2007- Best Practices

- Winter 2007
 - Disaster Recovery Plans
 - Sample Recovery Plans
- Fall 2007
 - Accountability for public money
 - Cash handling policies



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2006 - Best Practices

- Spring & Winter 2006
 - Fraud Indicators & Red Flags
 - Occupational Fraud & Abuse
 - Ethics Policies



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2005 - Best Practices

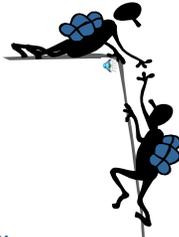
- Spring
 - Audit Committees 
 - Public Records 
 - Identity Theft 

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2004 – Best Practices

- Winter
 - Purchasing cards 
 - Government owned vehicles 
- Spring
 - Cell phones 
 - Travel policies 

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Always Remember.....
Auditors are here to help!!

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