



Auditor of State Dave Yost



THE OHIO SOCIETY OF CPAS

2016 Combined IPA Conference Agenda

Thursday, September 8, 2016

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| 7:30 - 8:00 a.m. | Registration |
| 8:00 - 8:10 a.m. | Conference Welcome |
| 8:10 - 8:35 a.m. | <p>Affordable Healthcare Act: Challenges for Public Employers <i>Caroline Fraker, MedBen</i></p> <p>Course Description: This session will discuss a few of the challenges Ohio public employers face in complying with the Affordable Care Act and provide a brief overview of the ACA cost impacts on health benefit plans for 2016 and 2017, including applicable employer sponsor fees and penalties.</p> <p>You will learn:</p> <ul style="list-style-type: none"> •How to identify the challenges and possible solutions that Ohio public employers face when attempting to reconcile Ohio law with the Affordable Care Act's provisions •How to prepare for the 2017 and 2017 ACA costs, fees and penalties applicable to health plans <p>Level: Intermediate Field of Study: Health Care Reform/Employee Health Benefit Plan Management</p> |
| 8:35 - 10:15 a.m. | <p>Changes to Federal Programs & Single Audits - New OMB Uniform Guidance <i>Kelly Berger-Davis & Tim Downing, Auditor of State's Office</i></p> <p>Course Description: On December 26, 2013, the Office of Management and Budget (OMB) published their final rule on "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards", also known as the Super-Circular or Uniform Guidance, and has made several correcting amendments to it since then. This rule supersedes and streamlines requirements from OMB Circulars A-87, A-21, A-122, A-102, A-110, A-89, A-133, and parts of A-50. This session will cover the effective dates, give an overview of the significant changes made (including correcting amendments), with a focus on the audit requirements. In addition, this session will cover changes to audit steps in the OMB Compliance Supplement & the new UG AOS FACCR's.</p> <p>Level: Intermediate & Advanced Field of Study: N/A</p> |
| 10:15 - 10:25 a.m. | Break |
| 10:25 - 11:15 a.m. | <p>GASB 77 <i>Tracie McCreary, Auditor of State's Office</i></p> <p>Course Description: This session will address the requirements of GASB Statement No. 77, "Tax Abatement Disclosures"</p> <p>You will learn:</p> <ul style="list-style-type: none"> • Apply the GASB 77 definition of a tax abatements • Understand the GASB 77 disclosure requirements • Identify the potential GASB 77 tax abatement programs utilized in Ohio <p>Level: Advanced Field of Study: Accounting</p> |

11:15 - 11:40 a.m.

Legal & Legislative Update

Mark Altier & Shawn Busken, Auditor of State's Office

Course Description:

Legal Update

A review of processes incident to the FFR procedure with particular reference to Legal Division practices.

A review of recent AG opinions that bear on the auditing function.

You will learn:

- How to analyze FFR's with reference to legal needs and materials to support and to advance them.
- To keep up to date with recent AG Opinions of interest to public auditors.
- To establish a stronger working relationship and connection between IPAs and the Legal Division.

Level: Intermediate

Field of Study: Legal/Public Auditing

Course Description:

Legislative Update

This session will cover both legislative initiatives of the Auditor's Office as well as those legislative changes affecting the office. The session will touch upon various bill proposals in the following areas: revisions to section 118, fiscal distress; performance audits for institutions of higher education; streamlining the village dissolution process; uniformity and controls in government use of credit cards, feasibility studies for local governments (HB 5), and the recent SNAP Audit.

Level: N/A

Field of Study: N/A

11:40 - 12:40 p.m.

Lunch

12:40 - 1:30 p.m.

Update to IPA Contracting with the Auditor of State & Implementation of Auditor of State Bulletin 2015-007

Leanna Abele & Ami Mayne, Auditor of State's Office

An overview of the current and upcoming modifications to the IPA contracting process with the Auditor of State (AOS) and the impact of implementation of Auditor of State Bulletin 2015-007

You will learn:

- A summary of the changes to the IPA Contracting Process that have been implemented in the last year.
- A summary of the upcoming changes to the IPA Contracting Process – including increased functionality of the IPA Portal, changes to lessen the cumbersome contracting process, and centralization of the process.
- Understand the impact of the implementation of Auditor of State Bulletin 2015-007 regarding auditing the financial statements filed via the Hinkle System and related audit adjustments.

Level: Beginner

Field of Study: N/A

1:30 - 2:20 p.m.

Auditor of State Special Audit of Perrysburg Exempted Village School District

Melissa Nuttall & Tim Shockcor, Auditor of State's Office

Course Description:

The presentation will provide information regarding the special audit and investigation of former Perrysburg EVSD Accounts Receivable Clerk Eric Whitson. Mr. Whitson also served as volunteer treasurer for the Bowling Green Bobcat Athletic Boosters.

You will learn:

- Discuss the initial allegations against Mr. Whitson
- Discuss the schemes used to defraud both entities and subsequent prosecution

Level: Beginner

Field of Study: Fraud Detection & Prevention

2:20 - 2:30 p.m.

Break

2:30 - 2:55 p.m.

Public Integrity Assurance Team Overview

Brendan Inscho & Randy Turner, Auditor of State's Office

Course Description:

This session is meant to provide an overview of the functions of the Public Integrity Assurance Team in investigating fraud and non-compliance. We will walk through the process, beginning with complaint intake and ending with a discussion on outcomes such as reporting and possible prosecution. We will also discuss the role independent public accounting firms can be requested to perform in this process.

Level: Beginner

Field of Study: N/A

2:55 - 3:20 p.m.

Common Issues noted in IPA reports

Brad Blake, Auditor of State's Office

Course Description:

Common reporting deficiencies noted in IPA reports

Level: N/A

Field of Study: N/A

3:20 - 4:10 p.m.

School Funding

Aaron Rausch, Ohio Department of Education

Course Description:

The school funding formula represents a major source of revenue for local school districts and community schools. The presentation will focus on the construct of the formula, the different elements that comprise total funding, and the factors that drive the amount of revenue a school district receives from the state.

Level: N/A

Field of Study: N/A

4:10 p.m.

Adjourn