



Dave Yost
Auditor of State



13th ANNUAL LOCAL GOVERNMENT OFFICIALS' CONFERENCE
Ohio Compliance Supplement
March, 2012
Presented by:
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Center for Audit Excellence

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OHIO COMPLIANCE SUPPLEMENT (OCS)

AGENDA

- Definition of OCS
- Website
- Efficiencies
- Components of the OCS
- Summarization



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OHIO COMPLIANCE SUPPLEMENT

- What is an OCS?
- Where do I find it?
- Who puts it together?
- Why do I need to know this?




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OCS - Defined

- The OCS includes certain laws and regulations which are of considerable public interest, or are of the type auditors generally consider “direct and material”.
- Though the OCS **is not** a comprehensive listing of applicable laws and regulations, it is designed to help auditors and public offices identify and familiarize themselves with certain laws and regulations which generally apply to a variety of local governments.



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Where Do I Find the OCS?

- http://www.auditor.state.oh.us/services/lgs/publications/LocalGovernmentManualsHandbooks/ohio_compliance_supplement.htm
- Available by :
 - Entire Supplement (pdf)
 - PDF version by section
 - Microsoft Word Version by section





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Who Puts the OCS Together?

AUDITOR OF STATE

- Legislative Affairs
- Legal Division
- Center for Audit Excellence
 - Significant new or revised legal and regulatory requirements financial or audit impact
 - Comments we receive from auditors and clients
 - Implementation Instructions & Identifies updates



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Why Do I need to Know This?

- Auditors design their tests to reasonably assure detection of material misstatements resulting from:
 - violations of provisions of laws, regulations, contracts, or grant agreements that directly and materially affect the determination of financial statement amounts.
- Management is responsible for designing, implementing and complying with applicable laws and regulations



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Why do I need to know this?

- EFFICIENCIES
 - You know what the Auditor is going to ask you
 - You know what records the Auditor is going to request
 - You can better improve your operations by implementing controls to help ensure compliance with laws and regulations



–BETTER AUDIT REPORTS!!!



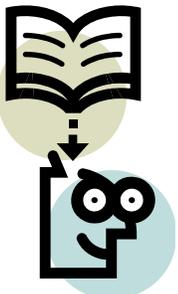
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COMPONENTS OF THE OCS

- Preface
- Implementation Instructions
- Table of Contents
- Introduction
- Chapters
- Appendices





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OCS - INTRODUCTION

- Implementation Instructions
- Legal Compliance Auditing in Ohio
- Direct and Material Laws and Regulations
- Immaterial Laws and Regulations
- Home Rule Powers
- Organization of the OCS
- Reporting





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OCS - INTRODUCTION

- Audit Findings
 - Noncompliance citations
 - Findings for adjustments (ffa)
 - Findings for recovery (ffr)
- Referring Audit Reports





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OCS CHAPTERS

- [Chapter 1 - Budgetary and Certain Related Requirements](#)
- [Chapter 2 - Contracts and Expenditures](#)
- [Chapter 3 - Debt](#)
- [Chapter 4 - Accounting and Reporting](#)
- [Chapter 5 - Deposits and Investments](#)
- [Chapter 6 - Other Potentially Direct and Material Laws and Regulations](#)
- [Chapter 7 - Checklists for Other Laws and Regulations](#)

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OCS – Organization of Chapters

- First few pages of the chapter are informational pages
- Index lists compliance requirements by section and corresponds with legal matrices

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OCS – Organization of Chapters

- Summary of the Requirement
- Control procedures documentation for auditors prepared for each entity
- Compliance testing procedures
- Audit Implications

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OCS – Chapter 1

- **Budgetary & Certain Related Requirements:**
 - The Ohio constitution provides certain local governments the power to tax
 - The budgetary process is a plan to coordinate expenditures and resources
 - The State Legislature has adopted laws to control expenditures using tax budgets and appropriations



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OCS – Chapter 1

- The Auditor of State believes budgeting, properly used, provides the most important monitoring control a government has.
 - *It is impossible to incur a cash deficit if a government complies with the budgetary law!*
- Additionally, the budget is an instrument of public policy: A governing board expresses its desires for using a government’s limited resources through its appropriations.



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OCS – Chapter 1

- **Appendix A – Transfers and Advances**
 - Defines Transfers
 - Gives examples of transactions that may not be transfers under 5705.14-.16
 - Discusses Interfund Loans/Advances
 - Discusses “Manuscript Debt”
 - Transfer Disclosure Requirements
- **Appendix B- Direct Charges**
 - Discusses direct charges and a fiscal officers requirements for certification and encumbering



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OCS – Chapter 2

- **Contracts & Expenditures**
 - In addition to using tax budgets and appropriations to control expenditures, there are several specific laws concerning contracts and the expenditure of public money.
 - Some of these laws are in the Ohio Revised Code, while others are in local governments' charters, ordinances, and resolutions. Therefore, prior to auditing these requirements, the auditor should determine what the legislative authority's powers and restrictions are in relation to contracts and expending public money.

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OCS – Chapter 3

- **Debt**
 - The power of a taxing authority to incur debt for public purposes is a power of local self-government provided by the Ohio Rev. Code through Chapter 133, the Uniform Public Securities Law. In addition, the taxing authority's charter, ordinances and resolutions may place further restrictions (or, in the case of a charter, fewer restrictions) on the taxing authority's power to incur debt.
 - In issuing debt, many governments either engage bond counsel or use a local financial institution to advise them regarding compliance with debt-related laws. Using legal counsel experienced with debt compliance can help a government meet Ohio Rev. Code Chapter 133 (and other requirements.) Auditors should consider this when determining the nature and extent of testing in this area.

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OCS – Chapter 4

- **Reporting**
 - The Auditor of State prescribes and requires by rules, that certain public offices prepare and file annual financial reports in accordance with generally accepted accounting principles.
 - Certain public offices may also be required by statute, rule, or agreement to prepare and file performance or other special purpose reports.

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OCS – Chapter 5

• Deposits and Investments

- Depository and investment regulations for political subdivisions from Ohio Rev. Code Chapter 135 generally apply to all public offices, other than to charter municipalities which have exempted themselves by charter or ordinance and community schools.
- Auditors should design audit procedures based on charter municipalities' own investment and deposit provisions. Provisions of Chapter 135 relating to counties are separate from those pertaining to other subdivisions.



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OCS – Chapter 6

• Other Potentially Direct & Material Laws and Regulations

- The Auditor of State has identified laws and regulations not elsewhere classified that could directly and materially affect an entity's financial statements in certain circumstances.



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OCS – Chapter 7

• Checklists for Other Laws and Regulations

- Due to public policy considerations, the Auditor of State requires auditors to assess the risk of material noncompliance and test certain laws and regulations for each audit for compliance requirements in this chapter with elevated risks even though they probably do not, in most circumstances, have a quantitative "direct and material" effect on determining financial statement amounts.



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OCS – Chapter

- **APPLICABLE APPENDICES:**
 - Appendix A – Prescribed Forms for Citation of Legal Authority
 - Appendix B – Public Officers' Bonds
 - Appendix E – Elected Officials' Compensation Legislation
 - Appendix F – Legal Matrices



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OCS – Chapter

- **Appendix A – Prescribed Forms for Citation of Legal Authority**
 - The Auditor of State and independent public accountants (IPAs) performing audits of public offices pursuant to Ohio Rev. Code Sections 115.56(B), 117.11, or 117.43, must follow legal authority in determining “whether the laws, ordinances, and orders pertaining to [a public] office have been observed, and whether the requirements and rules of the auditor of state have been complied with” Ohio Rev. Code Section 117.11(A). Legal authorities which may be cited in an audit report may include the Federal and State constitutions, the United States Code, the Ohio Revised Code, the Ohio Administrative Code, Federal and State court decisions, Federal and State regulations, opinions of the Attorney General, opinions of the Ethics Commission, and local ordinances and charters. Also, as described in *Government Auditing Standards*, non-compliance with provisions of contracts or grant agreements should be reported.



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OCS – Chapter

Appendix B – Public Officers' Bonds

- This Appendix to Ohio Compliance Supplement Chapter 7 lists public officers' bonding requirements for county, city, township, school, and library officials. (Chapter 7 lists the bonding requirements for certain other public officials.)





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OCS – Chapter

Appendix E – Elected Officials' Compensation Legislation

- This Appendix includes, respectively, a reproduction of Auditor of State Bulletin 2001-001, a table from Auditor of State Bulletin 1996-014, updated compensation tables for county officials, and updated compensation tables for township officials.



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OCS – Appendix F

Legal Matrices



- This appendix contains three matrices. Each matrix matches the applicability of OCS steps to various entity types. The information in the matrices does not necessarily encompass every item requiring testing for these entities. Additionally, when footnotes in the matrices reference specific sections of the Ohio Rev. Code, you should read those sections when planning and/or conducting the audit.
- Review first page to determine which matrix applies to your entity
- OCS Sections on the left side of the matrix corresponds to the individual OCS chapters



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OCS – Appendix F

Step No.	Requirement	County	Township	City	Village	Public Schools	Community School	
1	Ohio Const. Art. VIII, Section 11; Ohio Const. Art. XVIII, Section 12; ORC 129.10, 133.02, 133.24, 151.24, 1705.03, 1705.05, 1705.09 and 1705.10, 1981 (29. Adm. Code, No. 81-002, 800903 Code)	✓	✓	✓	✓	✓		
2	109-10, 102.02 & 102.04 Antiquities Act	✓	✓	✓	✓	✓		
3	117-27.01, 8, 288-1902-02 Issuing Municipal Securities	✓	✓	✓	✓	✓		
4	102-20 Community Funding by Third-Party Donors	✓	✓	✓	✓	✓		
7	3014-206.01, 206.02, 206.03, 206.04, 206.05, 206.06, 206.07, 206.08, 206.09, 206.10, 206.11, 206.12, 206.13, 206.14, 206.15, 206.16, 206.17, 206.18, 206.19, 206.20, 206.21, 206.22, 206.23, 206.24, 206.25, 206.26, 206.27, 206.28, 206.29, 206.30, 206.31, 206.32, 206.33, 206.34, 206.35, 206.36, 206.37, 206.38, 206.39, 206.40, 206.41, 206.42, 206.43, 206.44, 206.45, 206.46, 206.47, 206.48, 206.49, 206.50, 206.51, 206.52, 206.53, 206.54, 206.55, 206.56, 206.57, 206.58, 206.59, 206.60, 206.61, 206.62, 206.63, 206.64, 206.65, 206.66, 206.67, 206.68, 206.69, 206.70, 206.71, 206.72, 206.73, 206.74, 206.75, 206.76, 206.77, 206.78, 206.79, 206.80, 206.81, 206.82, 206.83, 206.84, 206.85, 206.86, 206.87, 206.88, 206.89, 206.90, 206.91, 206.92, 206.93, 206.94, 206.95, 206.96, 206.97, 206.98, 206.99, 206.100, 206.101, 206.102, 206.103, 206.104, 206.105, 206.106, 206.107, 206.108, 206.109, 206.110, 206.111, 206.112, 206.113, 206.114, 206.115, 206.116, 206.117, 206.118, 206.119, 206.120, 206.121, 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OCS – Other Appendices

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- **Appendix C** – Ohio Revised Code & Section 5705.01 - defines subdivision, taxing authority and taxing units)
- **Appendix D** – Assessment of Compliance Controls' Environment (Ace form) - points of focus specific to OCS
- **Appendix G** – FOJ, Sheriff Transportation, & Law Enforcement Trust Fund - audit programs (for counties)
- **Appendix H** – Agriculture Society Compliance Supplement - used in addition to general laws and regulations noted within Appendix F)



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• QUESTIONS???????

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