



**State Audit Committee Meeting
December 9, 2013
10:00 A.M. – 2:00 P.M.
Location: Rhodes State Office Tower, Columbus
35th Floor, Jupiter & Saturn Conference Rooms**

AGENDA

10:00 – 10:05	Welcome <ul style="list-style-type: none"> Approval of Minutes <i>(vote required)</i> 	Paolo DeMaria, Chair
10:05 – 10:20	IT Optimization Update	Stu Davis, State Chief Information Officer
10:20 – 10:30	OBM Audit Oversight Workgroup Update	Janet Conkey, Senior Deputy Director of Services and Operations
10:30 – 10:40	OBM Financial Reporting <ul style="list-style-type: none"> Statement Reporting and Audit Timeline 	Jim Kennedy, Deputy Director, State Accounting & Reporting Amy Hall, Financial Reporting Administrator
10:40 – 10:50	External Audit Update (Auditor of State) <ul style="list-style-type: none"> Status on FY 13 State of Ohio and Single Audit 	Debbie Liddil, Chief Auditor – State Region
10:50 – 11:00	OBM Legal Update <ul style="list-style-type: none"> Public Records and Records Retention SAC Responsibilities for BWC and Lottery (includes Chief Audit Executive overview) 	Joy DeMarco, Associate Legal Counsel
11:00 – 11:30	Chief Audit Executive Update <ul style="list-style-type: none"> FY14 Quarter 2 Activities and Staffing Update Audit Comment Remediation Independence and Objectivity of OIA and Staff BWC Assurance Review OIA Charter – Update Changes 	Joe Bell, Chief Audit Executive
11:30 – 12:00	Lunch	
12:00 – 1:00	Preliminary Audit Update <i>Executive Session - draft public & security record audits – (vote required)</i>	Joe Bell
1:00 – 1:05	Finalize Public Audit Reports <i>(vote required)</i>	Paolo DeMaria



**State Audit
Committee**

John R. Kasich, Governor
Paolo DeMaria, Chairman

1:05 – 2:00	<p>Open Discussion</p> <ul style="list-style-type: none"> Finalize CY14 Committee Meeting Dates Assessment of Committee Meeting (open items, evaluate current meeting) 	Committee Members
2:00	Adjourn	

Open Items from prior meetings:

Open Item	Responsible	Addressed	Tabled
1. Advise availability for future meetings	Committee Members	Dec. Mtg.	
2. Confirm meeting dates for CY2014	Joe Bell/Members	Dec. Mtg.	
3. Schedule Janet Conkey, OBM Senior Deputy Director to December 2013 meeting to discuss OBM's Audit Oversight Work Group.	Joe Bell	Dec. Mtg.	
4. Schedule periodic IT Optimization updates with State Chief Information Officer Stu Davis	Joe Bell	Dec. Mtg.	
5. Develop macro statistics for previously issued audit issues	Joe Bell		March Mtg.
6. Provide feedback on Committee meeting assessment	Joe Bell/Members	Dec. Mtg.	
7. Policies and procedures in place for updating material laws	Joe Bell/Jim Kennedy	Dec. Mtg.	
8. Sent AOS Letter of Arrangement and OIA's BWC assurance memo to Committee members	Joe Bell	Dec. Mtg.	
9. Add BWC and Lottery assurance reviews to audit plan status report	Joe Bell	Dec. Mtg.	

New Items for March 13, 2014 meeting:

Open Item	Responsible	Addressed	Tabled
1.			
2.			
3.			
4.			



Assessment of December 9, 2013 meeting:

Audit Committee Charter #	Presenter	SAC Comments
OBM Financial Reporting	OBM Management	
External Audit Update	Auditor of State	
OBM Legal Update	OBM Legal	
Chief Audit Executive Update	Internal Audit	
<i>Executive Session - draft public & security record audits</i>	Internal Audit	
Open Discussion	Members/ Internal Audit	
Other Meeting Comments:		

Comments should address a) issues of presentation coverage, b) opportunity for committee engagement, and c) suggestions for future improvement