

OHIO AUDITOR OF STATE
KEITH FABER



Roles the Fiscal Officer Plays in Smaller Governments

Moderator: Tawana Keels

**Speakers: Joey Jones, Amie Lynn, Jamie
Nicholson, Nancy White**

Training

Fiscal Integrity Act - FIA

- Training
 - Newly elected or appointed 6 + 18 hours
 - Reelected 12 hours (including 2 hrs ethics)
 - Apply to City, Township, Villages
- Removal Process
 - Clear and convincing evidence the fiscal officer acted knowingly, purposefully or recklessly in engaging in misconduct, or failure to act.
 - Apply to County Treasurer, County Auditor, Township Fiscal Officer, Municipal Fiscal Officer
- <https://ohioauditor.gov/fiscalintegrity/default.html>

Training Fiscal Integrity Act



Trainings & Conferences

The Auditor of State's Office provides educational opportunities to keep Ohio's local government officials up-to-date on Ohio laws.

Interested in education or training not currently listed? Let us know and we'll work with you to meet your entity's needs.

 [Trainings & Conferences Register Now](#)

 [Request for Speaker](#)

Training

Center for Public Investment Management - CPIM

- If your responsibilities include making decisions regarding the deposit or investment of moneys, you must attend 6 hours of CPIM training each year or file for an exemption.
- Apply to municipal corporation, school district, educational service center, county school financing district, Township, municipal or school district sinking fund , special taxing or assessment district, other district or local authority electing or appointing a treasurer

Training – CPIM Exemption

- Annual Exemption Notice
 - Invests or deposits public funds in the following investments only (Ohio Rev. Code § 135.22):
 - (1) Interim deposits pursuant to Ohio Rev. Code §§ 135.14(B)(3) or 135.145 (CDAR and similar programs);
 - (2) STAR Ohio pursuant to Ohio Rev. Code § 135.14(B)(6);
 - (3) No-load money market mutual funds pursuant to Ohio Rev. Code § 135.14(B)(5)
- How do I get an exemption from attending training?
 - Log into your MyCPIM account and then click on "Exemption Certification" on the light blue task bar at the top of the page.

Training – CPIM TOS website



[CPIM HOME](#)

[POLICIES](#)

[FAQ](#)

[FISCAL OFFICER SEARCH](#)

[MyCPIM Login](#)

Welcome to *MyCPIM*

This web portal serves as a one-stop-shop, online reporting system to service all CPIM needs. Our goal is to make this system and your CPIM experience as simple, efficient, and convenient as possible. **Need Help?** Contact us at (800) 228-1102.

Once logged in, users may:

- Report CPIM hours
- Request certification of a Notice of Exemption
- Pay the Annual CPIM Certification fee via credit card or eCheck/ACH
- Register and view details and materials for the Ohio Treasurer's CPIM Academy & Boot Camp
- Search for CPIM education opportunities
- View and complete CPIM Online courses
- Download a Certificate of Completion once the annual CPIM requirements have been met
- Look up past CPIM history

[Schedule of Events](#)

[Partner Webinars](#)

[Search All Events](#)



Training – CPIM TOS website

MyCPIM Login

Fiscal Officer Search

Last Name

gilbride

First Name

County

Summit

This tool allows you to search for the record of any individual who has earned CPIM hours or submitted a Notice of Exemption within the past five years. If you require records that predate this search capability, please contact us at cpim@tos.ohio.gov or (800) 228-1102.

Please note: County Treasurers' educational requirements vary slightly from other fiscal officers. Please review Ohio Revised Code §135.22 and §321.46 for a full description of CPIM educational requirements.

Help

Search

Name	County	Government Subdivision	Year	Hours Earned
Gilbride, Mollie	Summit	City of Tallmadge	2020	12
Gilbride, Mollie	Summit	City of Tallmadge	2019	16.25
Gilbride, Mollie	Summit	City of Tallmadge	2018	8
Gilbride, Mollie	Summit	City of Tallmadge	2017	12
Gilbride, Mollie	Summit	City of Tallmadge	2016	8.5

» « Next Last

Training FIA & CPIM Testing

- OCS 2-21
 - For non county subdivisions, please show me your annual certificates of completion. (CPIM)
 - If a newly elected or appointed municipal or township fiscal officer has completed the first year of their term during the years being reviewed OR the fiscal officer's term ended during the years being reviewed. Obtain evidence that fiscal officers have received the required training. (FIA)

Training FIA and CPIM Panel

- Are you required to comply with these training requirements?
 - If not, why do you follow these laws?
- What are some resources you use to help satisfy the requirements?

Contracts/Bidding

- OCS OPM
- Township Handbook
- Village Handbook
- In general
 - Advertise
 - Documentation maintained which indicates that the lowest and best bid was accepted
 - Written contract

Contracts/Bidding

Financial Audits

Performance Audits

Special Investigations Unit

Findings for Recovery

A finding for recovery is issued by the Auditor of State when public property has been misspent or misappropriated.

General / Certified
Search

Unresolved Findings
Information

Findings for Recovery Database

Used by local governments and state agencies to check and ensure, as required by law, that public contracts are not awarded to persons or businesses against which a Finding for Recovery has been issued and remains unresolved.

General Search

Perform a general search of the database, if you are not required by law to show certification.

Certified Search

Perform a certified search, as required by ORC 9.24, to verify that the person to whom you plan to award a contract does not appear in the database.

Contracts/Bidding

page x Auditor of State of Ohio - Certified x +

Not secure | ffr.ohioauditor.gov/Results/Certified

AOS Legal Consulti... AOS Timesheet Ho... Home CFAE Consul... http--intranetapps-... Intranet Common P... PlusPortals - Redike... Project Center Com... COVID

Auditor of State Keith Faber Findings Home Findings Search Database Download

→ Certified Search for Unresolved Findings for Recovery



Office of Auditor of State
88 East Broad Street
Post Office Box 1140
Columbus, OH 43216-1140
(614) 466-4514
(800) 282-0370

Auditor of State - Unresolved Findings for Recovery Certified Search

I have searched The Auditor of State's unresolved findings for recovery database using the following criteria:

Contractor's Information:

Name: white, nancy

Organization:

Date: 7/14/2021 at 11:34 AM

[PDF Version](#)

This search produced the following list of possible matches:

13 Possible matches were found

Name/Organization	Address
White, Deidre	1830 Burnette Ave. East Cleveland OH 44112

© 2021 - Ohio Auditor of State

Contracts/Bidding Testing

- OCS OPM
- Identify a few expenditures that should have been subject to competitive bidding while reading the minutes, by inquiry of government personnel, and/or by scanning the disbursement records.
- In selecting payments to test, consider selecting from higher-dollar payments and perhaps one or two smaller payments (i.e. payments slightly over the competitive bidding threshold).

Contracts/Bidding Panel

- What is the most unusual item you had to bid/enter into a contract for?
- Do you use outside help to satisfy these requirements?
- Do you use bidding (or some form of it) even if not required to by law-if so, why?

Insurance/Risk Management/Bonding

- Employee Health Insurance
 - Cafeteria Plans
- Employee Life Insurance
- Property / Casualty Insurance
- Liability Insurance
 - Purchased Insurance
 - Self Insurance
 - Pool participation

Insurance/Risk Management/Bonding

- Ohio Rev. Code § 3.06
- Bonding Exhibit 2 in the OCS IG includes:
 - Table 1: Those required by statute to give bond (min specified),
 - Table 2: Those required by statute to give bond (with no amount specified), and
 - Table 3: Those for which the board may require to give bond
- ORC § 3.061 “Employee dishonesty and faithful performance of duty policy”

Insurance/Risk Management/Bonding Testing

- Questions the auditor asks the client
- How do you determine who is required to be bonded and/or
- Are there blanket bonds on officials or employees,
 - How they determine whether employees are eligible for such blanket bonding?
- How do you determine whether amounts of the bonds are commensurate with the duties of the office, i.e., amount of funds for which the individual is responsible, limits of liability, etc.?

Insurance/Risk Management/Bonding Panel

- How often do you review your insurance coverage for adequacy?
- Do you work with one insurance agent or multiple ones for all the various coverages?

Accounting System & Financial Statement Prep

- OAC 117-2-01 and 117-2-02 require governments to establish internal controls and report financial information properly
- Manual or computerized format
- Financial related records
- Payroll
- Utility billing records
- Capital asset records

Accounting System & Financial Statement Prep

- Annual Financial Statement Preparation
 - GAAP basis file w/in 150 days
 - BFS:GWS, FFS, Notes, MD&A, RSI = complete filing
 - Cash basis file w/in 60 days
 - OCBOA: BFS: GWS, FFS, Notes, MD&A (optional)
 - Regulatory: FFS and Notes
- Complete filing to avoid possible penalty
- Extension request process in place

Accounting System & Financial Statement Prep Testing

- OCS 1-17 annual filing
 - Confirm the report was complete and timely
 - Trace totals from report to accounting system
 - We audit the f/s uploaded and submitted to the AOS
- OCS 2-4 Required accounting records
 - Systems documentation,
 - Results of inquiries, and other audit procedures,
 - Typically lack of internal control

Accounting System & Financial Statement Prep Panel

- If you have changed financial systems recently-any advice for audience?
- If you use an outside payroll processor, why?
- If you use an outside company to prepare your f/s, why?

Other Roles You Serve



OHIO AUDITOR OF STATE
KEITH FABER



Audit Division

East Region

Conference Center Suite 154

6000 Frank Ave NW

North Canton, Ohio 44720

Joey Jones

Phone: (330) 438-0617

jjones@ohioauditor.gov

OHIO AUDITOR OF STATE **KEITH FABER**



88 E. Broad St.
Columbus, Ohio 43215
Phone: 800-282-0370

OhioAuditor.gov