

OIA's Mission and Purpose

MISSION STATEMENT

To provide independent, objective assurance and consulting activities designed to improve operations of state agencies obtaining OIA services. OIA will help these state agencies accomplish their objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

PURPOSE

Independently assess the adequacy of internal controls throughout the organization by:

- Evaluating and improving the adequacy and effectiveness of risk management, control, and governance processes;
- Evaluating whether reasonable assurance exists that management objectives and operational goals are achieved; and
- Providing process and managerial consulting to improve risk management, control and governance processes.

LEGAL AUTHORITY

Ohio Revised Code Section 126.45 created the Office of Internal Audit within the Office of Budget and Management. The ORC also requires OIA to conduct internal audits of certain state agencies according to an annual plan and report audit observations and recommendations to the State Audit Committee.



By law, OIA audits all state agencies that are under the Governor's oversight. These are:

- Adjutant General
- Administrative Services
- Aging
- Agriculture
- Budget and Management
- Commerce
- Developmental Disabilities
- Development Services Agency
- Environmental Protection Agency
- Health
- Higher Education
- Insurance
- Lottery Commission
- Job and Family Services
- Medicaid
- Mental Health and Addiction Services
- Natural Resources
- Opportunities for Ohioans with Disabilities
- Public Utilities Commission
- Public Safety
- Rehabilitation and Correction
- Taxation
- Transportation
- Veterans' Services
- Workers' Compensation
- Youth Services

State Audit Committee

Additionally, ORC Section 126.46 established the State Audit Committee to, among other duties, review and comment on the annual internal audit plan prepared by OIA. The mission of the Committee is to provide assurance to the Governor, Legislative leadership, and the general public that agencies are identifying risks and implementing proper internal controls over those risks. The State Audit Committee meets quarterly.

Contact Information

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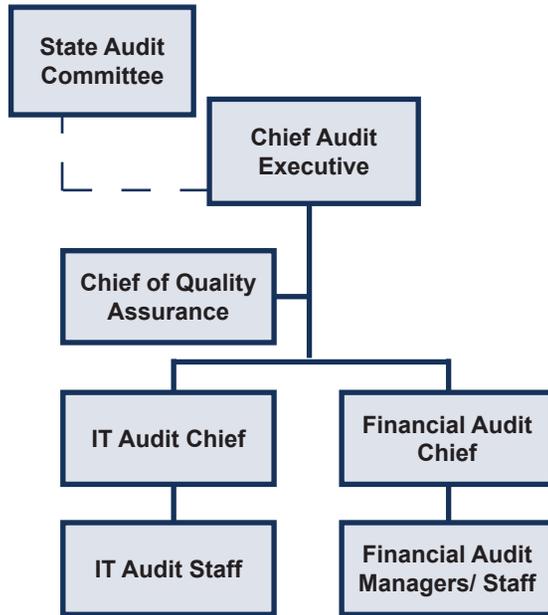
Office of Internal Audit

The State of Ohio
Office of Budget and Management

John R. Kasich
Governor

Timothy S. Keen
Director

OIA Organizational Chart



The Office of Internal Audit (OIA) is a division of OBM which reports administratively to the OBM Director and in an advisory capacity to the State Audit Committee. OIA employs about 25 financial and IT audit professionals. Financial and IT audit staff receive more than 40 hours of continuing education each year and many have earned professional certification in areas of accounting (CPA), audit (CIA), and information systems (CISA).

OIA staff offer operational and IT audit expertise and have worked to build strong peer networks with both government and private sector auditors. Staff members participate in local, national and international professional associations to keep informed of current auditing trends.

What We Do

OIA aligns its audit efforts with agency goals and priorities. OIA partners with agency management to provide assurance that key processes have effective controls. Additionally, OIA adds value by providing input on the front end of new processes or when considering changes to existing processes. OIA is independent of agency management, with a focus on reducing agency risk exposure. Our services include:

- Operational audits;
- Design and effectiveness reviews of programs and processes;
- Information system reviews;
- End-to-end process reviews; and
- Proactive consultation for new projects or processes.

OIA is committed to client service as we continually seek opportunities to serve as a trusted business advisor to help address client needs.

What Others Do

Auditor of State:

- Performs annual State financial statement audit and report on internal controls and tests of federal and state compliance;
- Conducts audits of state agencies, boards and commissions focused on internal controls and compliance; and
- Performs SSAE 16, Medicaid provider and performance audits.

Office of Inspector General:

- Investigates complaints received;
- Focuses on misconduct of state officials and employees; and
- Investigates fraud, waste, abuse, and corruption.

OIA Audit Approach



OIA employs a consistent audit methodology, which results in a balanced report and favorable client satisfaction. Communication with management throughout the audit is a key factor to our success. Staff meets with management during all audit stages to share observations and solicit management feedback. Generally, the audit process is as follows:

Plan

- Scope based on OIA's Annual Plan
- Engagement pre-planning
- Preliminary survey
- Entrance conference

Understand

- Process walk-through
- Document business process
- Finalize understanding

Evaluate

- Develop testing plan
- Perform tests
- Validate/Communicate results

Complete

- Deliverable to management
- Exit conference
- Communication to State Audit Committee
- Publish final report, as applicable
- Remediation follow-up