

**OIA REMEDIATION ACTIVITY - CLOSED OBSERVATIONS**

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High Risk Comment 2011-DPS-02-1		Issued: December 14, 2010
Agency:	Public Safety	Recommendation: Develop and implement a monitoring program to ensure the vendor complies with its contractual obligations and the vendor's contract requirements. Management should consider site visits at the vendor facilities and desk reviews of documentation provided by the vendor.
Report:	BMV - Tax Distribution Audit	
Comment:	Outsource Monitoring - International Registration Plan	
Completion Date:	3/31/2011 (Revised 6/30/11)	
Status:	Closed	Comments: N/A

Moderate Risk Comment 2011-DPS-02-3		Issued: December 14, 2010
Agency:	Public Safety	Recommendation: Maintain appropriate segregation of duties to allow for adequate oversight of staff and protection of cash so that no one employee has the ability to control multiple roles of the transaction.
Report:	BMV - Tax Distribution Audit	
Comment:	Segregation of Duties	
Completion Date:	3/31/2011 (Revised 11/30/11)	
Status:	Primarily Closed; risk reduced to a low level with no additional follow-up by OIA.	Comments: Management has segregated the duties of the supervisor in handling and receiving cash. However due to limited staff, management continues to look for solutions regarding the same staff person opening mail and processing payments in the system.

Moderate Risk Comment 2011-OBM-01-1		Issued: December 14, 2010
Agency:	Office of Budget and Management	Recommendation: Revisit the voucher deletion role and limit access to only necessary personnel.
Report:	Ohio Shared Services - A/P	
Comment:	Voucher Deletion Role	
Completion Date:	6/30/2011	
Status:	Closed	Comments: N/A

Moderate Risk Comment 2011-OBM-01-2		Issued: December 14, 2010
Agency:	Office of Budget and Management	Recommendation: Revise the quality assurance audit procedures to include written policies and procedures for failed audits. Also, management should develop procedures to ensure the accuracy and timeliness of the QA process.
Report:	Ohio Shared Services - A/P	
Comment:	Quality Assurance Review	
Completion Date:	6/30/11	
Status:	Closed	Comments: N/A

Moderate Risk Comment 2011-OBM-01-3		Issued: December 14, 2010
Agency:	Office of Budget and Management	Recommendation: Management should revisit their policies and procedures on the invoice date and work with the participating agencies to increase the timeliness of the invoice delivery to Ohio Shared Services to ensure a timely payment.
Report:	Ohio Shared Services - A/P	
Comment:	Prompt Payment	
Completion Date:	6/30/11	
Status:	Closed	Comments: N/A

Moderate Risk Comment 2011-DOT-03-2		Issued: April 26, 2011
Agency:	Transportation	Recommendation: Conduct and follow the procedures in its LPA maintenance monitoring plan for the remainder of fiscal year 2011. The maintenance monitoring program policy should be reviewed periodically by the LPA Coordinator for any necessary updates or changes.
Report:	Local Public Agency Agreements Audit	
Comment:	Maintenance Monitoring	
Completion Date:	4/30/11 (Revised 7/31/11)	
Status:	Closed	Comments: N/A

Moderate Risk Comment 2011-DOT-03-1		Issued: April 26, 2011
Agency:	Transportation	Recommendation: The Local Projects Section should develop and document a formal risk assessment process to assist in determining which LPAs or projects represent a higher risk and should be a priority for review.
Report:	Local Public Agency Agreements Audit	
Comment:	Risk Assessment	
Completion Date:	6/30/11	
Status:	Closed	Comments: N/A

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Moderate Risk Comment 2011-DEV-03-1		Issued: April 26, 2011
Agency:	Development	Recommendation: Current monitoring policies and procedures should be updated and approved by management to address risks with the requirements set forth in the grant agreements. Prioritize monitoring activities utilizing a risk based approach.
Report:	Ohio Third Frontier	
Comment:	Monitoring Plan and Procedures	
Completion Date:	5/31/11	
Status:	Closed	Comments: N/A

Moderate Risk Comment 2011-DEV-03-2		Issued: April 26, 2011
Agency:	Development	Recommendation: Take immediate steps to prepare the required fiscal year 2010 annual report and establish a timeline to ensure the reporting requirement is met in future years.
Report:	Ohio Third Frontier	
Comment:	Reporting Requirements	
Completion Date:	5/31/11	
Status:	Closed	Comments: N/A

Moderate Risk Comment 2011-DVS-01-1		Issued: April 26, 2011
Agency:	Veterans Services	Recommendation: Evaluate the cause of processing delays to determine the appropriate corrective action. Reinforce the importance of monitoring aging reports to ensure timely bonus payments.
Report:	Veterans Bonus Payment	
Comment:	Timeliness of Payment	
Completion Date:	6/30/11	
Status:	Closed	Comments: N/A

Moderate Risk Comment 2011-DEV-08-1		Issued: June 23, 2011
Agency:	Development	Recommendation: Management should establish a standard CPA report which contains agreed-upon procedures for CPAs. The Film Office should also develop and implement validation procedures for the CPA reports.
Report:	Film Tax Credit Program	
Comment:	Monitoring of Expenditures	
Completion Date:	7/31/11	
Status:	Closed	Comments: N/A

Moderate Risk Comment 2011-DEV-08-2		Issued: June 23, 2011
Agency:	Development	Recommendation: A tracking schedule for application fees should be maintained to ensure compliance with program requirements. Management should perform a monthly reconciliation of Film Tax Credit transactions to ensure funds are recorded and allocated properly.
Report:	Film Tax Credit Program	
Comment:	Receipt of Application Fees	
Completion Date:	7/31/11	
Status:	Primarily Closed; risk reduced to a low level with no additional follow-up by OIA.	Comments: A tracking schedule for application fees was developed although a lag still exists between award and invoice issue date as well as data entry errors were noted.

Moderate Risk Comment 2011-DEV-08-3		Issued: June 23, 2011
Agency:	Development	Recommendation: Management should continue to develop policies and procedures over the key processes of the program. Such procedures should define the individual roles, responsibilities, and necessary detailed actions.
Report:	Film Tax Credit Program	
Comment:	Policies and Procedures	
Completion Date:	7/31/11	
Status:	Closed	Comments: N/A

Moderate Risk Comment 2011-DEV-08-4		Issued: June 23, 2011
Agency:	Development	Recommendation: Management should continue to implement and enforce the progress reporting as a way to monitor the activity of the project. If delays are evident, management should procedures in place to rescind film tax credit eligibility.
Report:	Film Tax Credit Program	
Comment:	Program Monitoring Process	
Completion Date:	7/31/11	
Status:	Primarily Closed; risk reduced to a low level with no additional follow-up by OIA.	Comments: DEV has enforced submission of a standard 90-day progress report from the awarded vendors however a documented approval process is not yet in place.

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Moderate Risk Comment 2011-DEV-08-5		Issued: June 23, 2011
Agency:	Development	Recommendation: Management should develop and consistently apply procedures to track the receipt of applications through the subsequent stages of the awarding process in the Film Tax Credit database. Furthermore, management should finalize and place into operation the application checklist.
Report:	Film Tax Credit Program	
Comment:	Application Review Process	
Completion Date:	7/31/11	
Status: Closed		Comments: