



# Office of Budget and Management

John R. Kasich  
Governor

Timothy S. Keen  
Director

To: Agency Directors and Chief Fiscal Officers  
From: Tim Keen, OBM Director TK  
Date: December 14, 2011  
Re: Monitoring Audit Results and Single Audit Reporting

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As the agency responsible for preparing the state's annual financial statement and meeting Auditor of State and federal Single Audit standards, OBM has determined a need for an effective mechanism to monitor audit results for the state and individual state agencies. This would allow us to work with agency leadership to ensure effective corrective response to any audit findings and help agencies achieve the full value that audits can provide them for more effective management and cost savings.

Therefore, I am announcing today the formation of an OBM Audit Oversight Workgroup, members of the OBM staff to work with your agency's leadership to monitor any issues raised in audits performed by the Auditor of State. The workgroup will also help OBM gain a better understanding of state agencies' financial and operational strengths and weaknesses, identify and analyze trends within and across agency operations, and keep the State Audit Committee abreast of state agency audit results and corrective actions.

The OBM Office of Internal Audit is prepared to assist Cabinet-level agencies and others under its purview with assurance audit and consulting opportunities. Their work adds value by consulting at the initiation of a new project or process. Additionally, I have asked Tom Holsinger, OBM Deputy Director of Accounting Administration, to serve as the central point person to facilitate reporting and resolution of federal Single Audit comments. His role includes coordinating with agency management on responses and corrective actions to be submitted to the federal government as well as serving as Ohio's management contact with the federal cognizant agent at the U.S. Department of Health and Human Services. This role will also liaison with external auditors and report management's progress on the resolution of audit findings to the State Audit Committee.

As state agency leaders, it is important for each of us to reaffirm the public's confidence in our commitment to reducing costs and improving the effectiveness and efficiency of government operations. Even audits that do not identify issues for remediation can provide value by validating that key operations and programs are operating as intended. For that reason, I encourage you to actively engage your auditors, both external and internal, to determine how they may best add value to your operations. Experience has shown that an open dialogue with



auditors can help an agency proactively identify and remedy control weaknesses before the costs and risks associated with those weaknesses can escalate.

OBM, through the Office of Internal Audit and our new OBM Audit Oversight Workgroup, is committed to working with you and your colleagues to address any audit issues for your agency and helping you realize the full value that audits can provide. Questions regarding the Audit Oversight Workgroup should be directed to Janet Conkey, OBM Senior Deputy Director of Services and Operations ([janet.conkey@obm.state.oh.us](mailto:janet.conkey@obm.state.oh.us)). For questions regarding Internal Audit, contact OBM Deputy Director for Internal Audit, Joe Bell ([joe.bell@obm.state.oh.us](mailto:joe.bell@obm.state.oh.us)); for Single Audit questions contact Tom Holsinger ([tom.holsinger@obm.state.oh.us](mailto:tom.holsinger@obm.state.oh.us)).

To assist us in coordinating with your agency, we ask that you please submit the name, title, mailing address, email address, and phone number of an audit contact at your agency no later than December 23, 2011. This information should be forwarded to Susan Patterson at [susan.patterson@obm.state.oh.us](mailto:susan.patterson@obm.state.oh.us).