



## Ohio Administrative Code

### Rule 3342-3-06.1 Administrative policy and procedures regarding fiscal audits.

Effective: March 1, 2015

---

(A) It is the policy of the university to cooperate fully with external auditors in the performance of their duties. The university requests that external auditors and university personnel involved in audits of local, state, and federal programs observe certain procedures to facilitate orderly reviews. The university auditing department has been designated as the focal point for all external audits.

Therefore, external auditors are requested to arrange all initial contacts through the university auditing department. If the initial contact by auditors is made with other university personnel, the person contacted must immediately advise the university auditing department.

(B) Advance arrangements for external auditors by the university auditing department will ensure:

- (1) Proper persons are available to assist the auditors and liaison appointed.
- (2) Relevant records are located and made available.
- (3) Interviews are scheduled so as to provide minimum disruption of departmental activities.
- (4) Required facilities and services are available.

(C) Notification responsibilities.

(1) External auditor. It is anticipated that the audit agency will inform the university of proposed audits. Such notice should be directed to the university auditing department. The notice should indicate the purpose and scope of the audit. When an entrance conference is necessary that university auditing department will make arrangements with appropriate university officials.

(2) University auditing department. The university auditing department will notify the appropriate department or person regarding all known aspects of the proposed audit. A representative from the university auditing department or designee will personally accompany the auditor and introduce



him/her to the appropriate university personnel.

(3) University departments. If any university department is contacted by an external auditor without prior notification of the proposed audit from the university auditing department, that department should notify the university auditing department.

(D) Entrance conference. The objectives of an entrance conference when requested are to establish the purpose, scope and timing of the audit, the information required by auditors, and the physical facilities needed. Entrance conferences will be scheduled by the university auditing department.

(E) Procedures during audit. After the audit commences and until conclusion it is important for the university auditing department to maintain contact with the auditor-in-charge. The university auditing department will arrange for audit liaison, additional interviews, provide for additional required documents, answer questions and supplement interviewee statements. The purpose of such contact is to expedite the audit and to correct any erroneous information which may have been inadvertently given. This should expedite the audit and ensure that the auditor obtains information, specifically:

(1) University records. Auditors should request the records required from the assigned audit liaison. The audit liaison will inform the auditor as to the best place, time and method of securing records. The auditors will be informed where to return the records for refiling by university personnel. In such cases where it is necessary to remove records from an office, the assigned liaison will secure the approval of the supervisor and will comply with the office procedures for identifying records removed from files, including listing and signing for records removed.

(2) University computer facilities. There may be instances where the auditors require the use of university computer resources to facilitate an audit. In such cases, the auditor-in-charge should transmit the request through the assigned audit liaison to the university auditing department.

(F) Exit conferences. The purpose of these conferences when requested are to inform university representatives of the audit findings, to clarify possible misunderstandings, and to identify the issues that are unresolved. In some circumstances, the university may be asked to make preliminary comments on specific concerns. In such cases, auditors are expected to provide sufficient



information, including reference to specific policy, to enable the university to review adequately the comments and provide meaningful responses. When audits are of limited scope and a formal exit conference is not practical or justified, the auditors should notify the university auditing department when their field work is complete. The university auditing department is responsible for scheduling exit conferences.

(G) Audit reports and responses. Copies of audit reports should be sent by the auditors to the president, vice president for administration, comptroller and the university auditing department. The university auditing department will in turn distribute copies to the audited unit, secure comments, coordinate or prepare the university response and maintain a central file of all audit reports, responses, and related correspondence.