

COUNTY GOVERNMENT DAY

HOSTED BY STATE AUDITOR NICOLE GALLOWAY, CPA

Wednesday, July 26, 2017, 9:00 a.m. - 4:00 p.m.

Harry S Truman State Office Building, Room 490-492

- 8:45 a.m. Registration Opens
- 9:15 a.m. Welcome from State Auditor Nicole Galloway
- 9:30 a.m. Types of Audits (Regina Pruitt, Randy Gordon and Jeff Thelen)
- Discussion of financial statement vs. performance audits (including cybersecurity), State Auditor's Office audit authority, State Auditor's Office vs. independent CPA firm considerations, petition audit process, and more.*
- 10:20 a.m. Break
- 10:30 a.m. State Auditor's Office Audit Process, Ratings System and Follow Up Process (Regina Pruitt and Randy Gordon)
- 11:00 a.m. Internal Controls, Review and Oversight (Deb Whitis and Heather Stiles)
- Discussion of basic controls that apply to various offices, unique controls for county offices, preventive controls, detective controls, approvals vs. subsequent reviews.*
- 11:50 a.m. Lunch (on your own)
- 1:00 p.m. Fraud and Association of Certified Fraud Examiner Findings (Pam Allison)
- Common types of fraud and ways to identify it, what to do if fraud is suspected, working with law enforcement and the State Auditor's Office on fraud issues, auditee's obligations to inform, and more.*
- 1:50 p.m. Taxing District Finance Options (Bobby Showers)
- Discussion of local taxing district issues, including tracking TIF district activity, as well as CID and TDD activity as it relates to counties.*
- 2:40 p.m. Break
- 2:55 p.m. Overview of County Filing Requirements and Related Legislative Updates (Paul Harper and Jill Wilson)
- Update on recent legislation impacting county filings with the State Auditor's Office and a high level overview of reports required to be filed with the State Auditor's Office from various county offices (e.g., financial statement proof of publications, tax rates, budgets, forfeiture filings).*
- 3:45 p.m. Wrap Up Announcements