Tab 7

Audit Division Update

(Please double click to enlarge the document. You can then maneuver through the pages with the arrows located at the bottom of the document, click "open file" in the top right corner or download the file to your computer using the "extract file" icon located at the bottom of the document in the pdf tool bar.)

Audit Update

Legislative Council Meeting June 15, 2018

Audit Division Staff

- 28 Full-time staff
  - 1 Division Manager and 1 Senior Administrative Assistant
  - 5 Managing Auditors
  - 5 Auditor IIIs
  - 4 Auditor IIs
  - 11 Auditor Is
  - One auditor vacancy to be filled this summer
- 14 Certified Public Accountants (CPA)
- 1 New employee
  - Kyle Tucker

Statewide Audit Reports and Findings

- Statewide Financial Statements (CAFR)
  - 2017 CAFR and Internal Control Report were issued December 20, 2017, and February 6, 2018, respectively
  - Contained 2 findings in the Internal Control Report related to the calculation and documentation of the distribution of excess funds at the State Liquor Division, and closing package errors at the Idaho Transportation Department
- Statewide Federal Assistance (Single Audit)
  - Completed and issued March 29, 2017
  - Contained 15 findings at 5 agencies

Entity Reports and Findings

- Entity Level Reports
  - The Audit Division completes a financial statement opinion audit for the following entities on either an annual or biennial basis
    - Public Television-2017 report included 1 finding
    - All regional Health Districts (7)
      - Health Districts 2-7 are audited on a biennial basis with 3 audited each year
      - Health District 1 is audited annually
  - The Audit Division completes annual agreed-upon procedures reports for the Division of Environmental Quality
    - 2016 reports for Clean Water and Drinking Water revolving loan funds were issued in March 2017 with no errors noted

Management Review Reports

FY 2015 Reports

Number of reviews scheduled for the summer 2016: 21

Number of reports issued: 21

Number of reports to be issued: 0

Number of findings: 10

FY 2016 Reports

Number of reviews scheduled for the summer 2017: 25

Number of reports issued: 20

Number of reports to be issued: 5

Number of findings: 9

FY 2017 Reports

Number of reviews scheduled for the summer 2018: 17

Number of reports issued: 0

Number of reports to be issued: 17

Number of findings: 0

Local Governing Entity Registry Status

Registry Year 2015	Registry Year 2016	Registry Year 2017
1524 Entities Identified	1365 Entities Identified	1365 Entities Identified
1404 Entities Compliant	1207 Entities Compliant	1136 Compliant
92% Compliance Rate	88% Compliance Rate	83% Compliance Rate

2017 Local Governing Entity Non-Compliance

- 229 entities are non-compliant for registry year 2017
  - 98 entities have not registered
  - 131 entities have incomplete registrations (missing some info and/or uploads)
  - 23 entities completed registration but have not uploaded audits
  - Final compliance will be determined and reported September 1, 2018

Upcoming Work

- Finalize and issue remaining Opinion and Management Review reports from fiscal years 2016 and 2017
- Complete FY 2018 Statewide CAFR audit by December 31, 2018 and issue the Internal Control Report within 60 days
- Complete FY 2018 Statewide Single Audit by March 31, 2019
- Continue to monitor compliance with the Local Government Registry and respond to information requests

Contact Information

- April Renfro, Division Manager
  - 208-334-4826
  - arenfro@lso.Idaho.gov