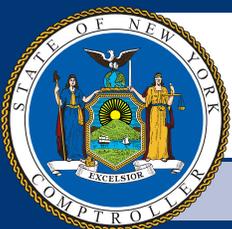


Seminar for Local Officials

Agenda

- 9:00 – 9:15 a.m. Welcome**
- 9:15 – 10:30 a.m. What to Expect from an OSC Audit**
What can you expect if you are selected to be audited by the Office of the State Comptroller? This session will familiarize you with the entire audit process: from its early stages to final report. Learn what the auditors are looking for, the professional standards they follow, and your role in the process. We'll also discuss some common findings and best practice recommendations, in an effort to help you avoid similar circumstances and take corrective action before an audit.
- 10:30 – 10:45 a.m. Break**
- 10:45 – 12:00 p.m. Fraud Prevention and Detection**
This session will identify steps local officials can take to help prevent and detect fraud and abuse. Participants will learn about potential red flags, the fraud triangle, what makes organizations vulnerable to fraud, and what can be done to minimize the risks.
- 12:00 – 1:00 p.m. Lunch (On your own)**
- 1:00 – 1:30 p.m. Ask the Auditors**
This session will allow local officials to ask OSC staff questions in an open forum.
- 1:30 – 2:45 p.m. Policies and Procedures for Managing your Municipality/District**
This session will focus on areas where State law requires local governments to adopt written policies to provide standards and guidance for their employees. This includes areas such as ethics, investments, procurement and the prevention of sexual harassment and workplace violence. In addition, there are a host of other subject areas, such as computer and vehicle use, for which best practices dictate that each local government adopt policies and procedures tailored to suit the needs of their respective local government.
- 2:45 – 3:00 p.m. Break**
- 3:00 – 4:00 p.m. Board Audit of the Chief Fiscal Officer**
This session will assist local officials in further understanding the Board audit function and walk through the sample audit checklist for the position of Chief Fiscal Officer provided in the Local Government Management Guide, Fiscal Oversight Responsibilities of the Governing Board.



Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller

Division of Local Government and School Accountability