



Assessment and Reporting Audit Guidelines – 2018/19

The OOCC has the authority to verify the accurate reporting of required information and payment of assessments. To conduct the assessment and reporting audits the OOCC will utilize the services provided by the California Department of Food and Agriculture Audit Division. The Commission plans to conduct 10 audits per fiscal year that will cover the three (3) prior fiscal years.

- 1) Audits will be conducted between the Months of April and October
- 2) Members of the commission will be audited every three years – Approximately 4 or 5 members per audit cycle.
- 3) The top 25 percent by oil production of Non-Commission Handlers will be subject to handler audits at random – 5 or 6 of these will be completed per audit cycle. Handlers will not be subject to more than one audit every three years.
- 4) Audits will require handlers to provide producer information, assessment calculation and payment, number of lots produced and if required if those lots were tested (copy of tests) in accordance to the commission.
- 5) Audits will determine if handlers fulfilled the reporting requirements, if assessments were accurate and if there is a balance due or a refund to or from the commission.
- 6) OOCC will provide to CDFA the information handlers report to the commission in confidence for verification and comparison of reported and audited information.
- 7) CDFA will provide the OOCC and the Handler with an audit report and any required actions to be taken by the OOCC and or the Handler.