



Office of County Auditor

FY2014 Budget Presentation

October 18, 2013



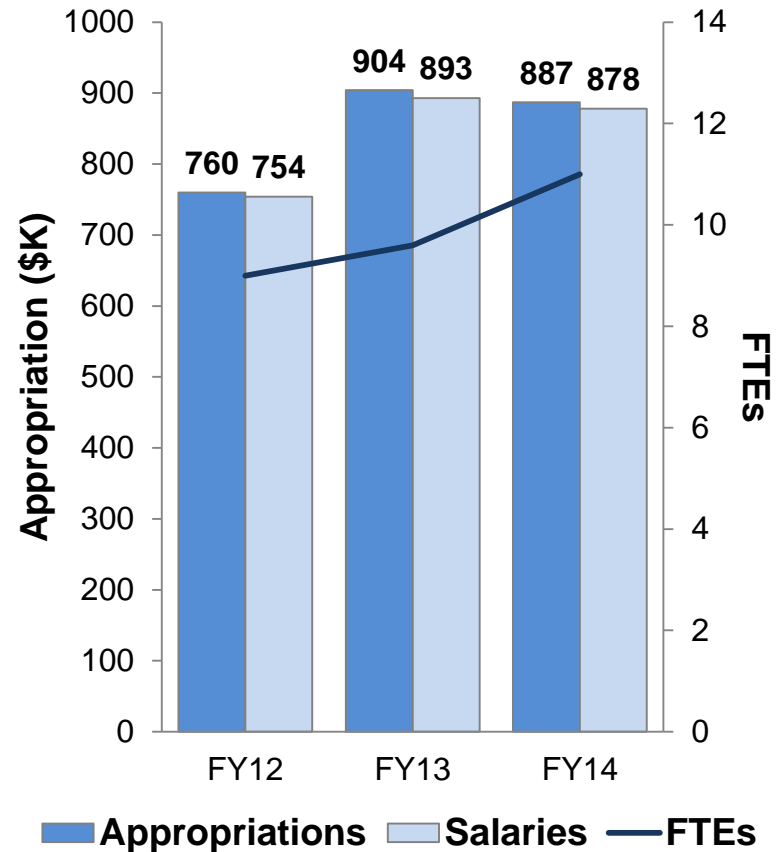
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Mission

The mission of the Office of County Auditor (OCA) is to provide independent and objective assurance and consulting services designed to add value and improve the County's operations while promoting transparency and accountability in government. The OCA assists the County in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of countywide risk management, control, and governance processes.

Budget and staffing



Office of County Auditor – FY2013 Accomplishments

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- Countywide Risk Assessment Program – Audit standards require a documented risk assessment for the annual audit plan. The program was established and a risk assessment was conducted on the Offices under the President for the FY2014 Audit Plan. During FY2014, the risk assessment will be expanded to include elected offices
- Information Technology (IT) Audit Program – An IT Auditor was hired and an IT Audit Program established. For FY2013, 5 IT audits were initiated and 7 are planned for FY2014
- Auditor SharePoint Portal – Implemented to automate audit processes, improve efficiency and effectiveness of audits, improve tracking and increase transparency and accountability
- Implemented 6 of 8 findings from external Quality Assessment Review (QAR)
- Increased audits in FY2013 Audit Plan from 8 audits to 16 audits
- Provided CAFR support to Comptroller's Office



Office of County Auditor – FY2014 Budget Highlights

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Resources

- Hired Information Technology (IT) Audit Supervisor in FY2013
- Hired two field auditors in FY2013
- Eliminate deputy auditor position to hire two field auditor positions in FY2014

FY2014 Audit Plan

- Identified audit coverage based on risk assessment and audit resources – 24 audit areas
- Include IT Audit coverage with 7 audit areas
- Incorporate hours for management consulting, special projects & special audit requests
- Expand Countywide Risk Assessment Program

Provide Comprehensive Annual Financial Review (CAFR) support to Comptroller's Office

Implement Quality Assurance & Improvement Program (QAIP)

- Documented supervisory reviews
- Periodic internal quality assessment reviews
- Audit survey tool

Office of County Auditor – 2014 STAR Goals

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Performance Metric	FY2012 Actual	FY2013 Projected YE	FY2014 Target
Number of audits completed	1	6	31
Number of audits in Audit Plan	4	16	31
Number of Quality Assessment Review (QAR) Improvement Recommendations Implemented	NA	6	2
Number of completed programs for Countywide Risk Assessment	NA	35	60

Audits in the Audit Plan

