



# Office of the County Auditor

## FY2015 Budget Presentation

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October 17, 2014

# County Auditor

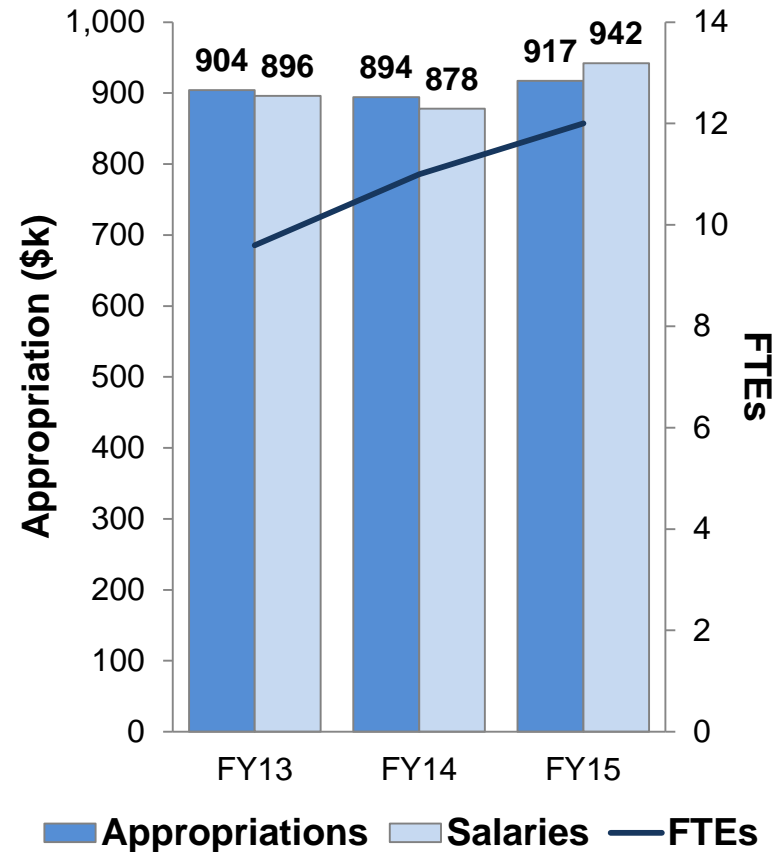
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### Mission

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



# County Auditor – FY2014 Accomplishments

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- In accordance with the Institute of Internal Auditors (IIA) Standards, the OCA implemented a Countywide Risk Assessment Program to include Offices under the President and Elected Offices for a total high level audit universe of 42 entities.
- The OCA strives to be responsive to management requests and provide extensive audit coverage. During FY2014, the OCA issued 15 audit reports and initiated 29 audits which provided audit coverage to 26 departments within the Offices under the President and 9 Elected Offices. Throughout the fiscal year, the audit plan was increased by over 20% to be responsive to management requests and high risk areas.
- The OCA issued 39 Recommendations with 19 Corrective Action Plans Implemented.
- An FPD funded internal audit position was established within the OCA. The structuring of the position within the OCA ensures a cost beneficial use of services through utilizing existing resources, skills and experiences.
- The OCA provided assistance in the Comprehensive Annual Financial Report (CAFR) Audit to help ensure that the CAFR is issued 6 months after the end of the fiscal year.
- In accordance with IIA and GAGAS Standards, the OCA implemented a Quality Assurance and Improvement Program. Additionally, the OCA fully implemented all recommendations from the Quality Assessment Review.
- In FY2014, the OCA has met the GAGAS requirement for Continuing Professional Education and has set a goal to meet the FY2015 requirement.



# County Auditor – FY2015 Budget Highlights

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- **Provide extensive coverage:** The OCA aims to deliver broad coverage throughout the County through the initiation of audits and the increase of audits in the audit plan. The OCA is targeting 35 audits in the audit plan.
- **Promote transparency and accountability:** The OCA will strive to ensure accountability in County government through the issuance of final audit reports. The OCA is targeting issuing 20 audit reports.
- **Promote responsiveness to management concerns:** Address high risk areas through initiating management request audits. The OCA has included audit time in the audit plan for management request audits.
- **Initiate audits that add value to County operations:** Value is added through audits that assess risks, suggest improvements, verify accuracy of records, raise red flags, and recommend stronger controls that will assist County management in meeting their goals and objectives and operating their offices in the most efficient and effective manner. By ensuring audit recommendations are implemented the OCA will work to increase value to County efforts.

# County Auditor – 2015 STAR goals and targets

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Performance Metric	FY2013 Actual	FY2014 Projected YE	FY2015 Target
# Final Audit Reports Issued	2	15	20
# Audits in the Audit Plan	16	43	35
# Audits Initiated	16	29	35
# Management Request Audits Initiated	1	8	10
# Recommendations Implemented	-	19	20

**Number of Audits in the Audit Plan**

