



# **Office of County Auditor**

## **FY2017 Budget Presentation**

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**October 17, 2016**

# Office of County Auditor

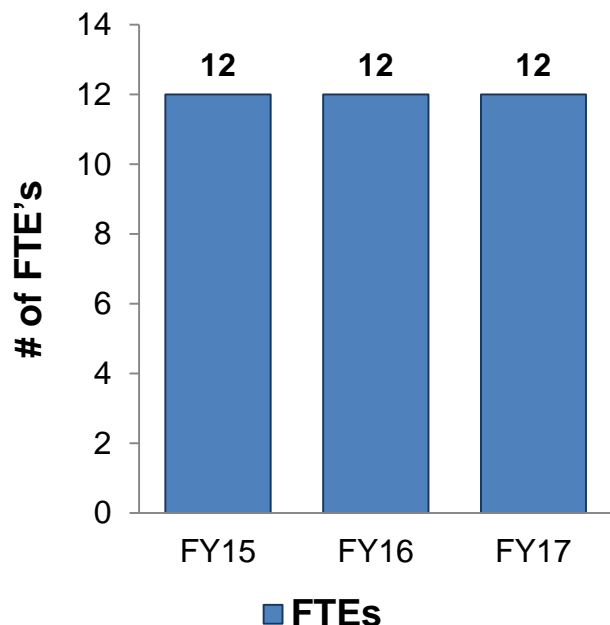
## FY2017 Budget Presentation



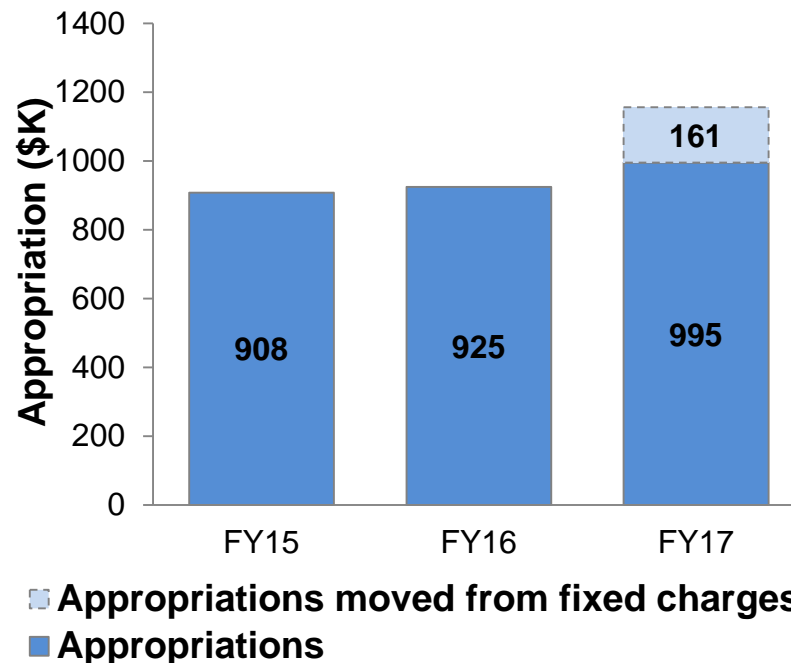
### Mission

*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 countwide risk management, control, and governance processes.*

### Staffing



### Budget



# Office of County Auditor – Program Inventory

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## **Administration (2 FTE)**

Responsible for the development and implementation of the overall goals, objectives, policies and procedures for the OCA. Plans, organizes and directs all activities concerned with the administration and operation of the OCA including performs an annual countywide risk assessment, leads the Cook County Risk Advisory Committee, develops and tracks performance measures, prepares budget, administers Records Retention policies, maintains SharePoint portal, and processes payroll.

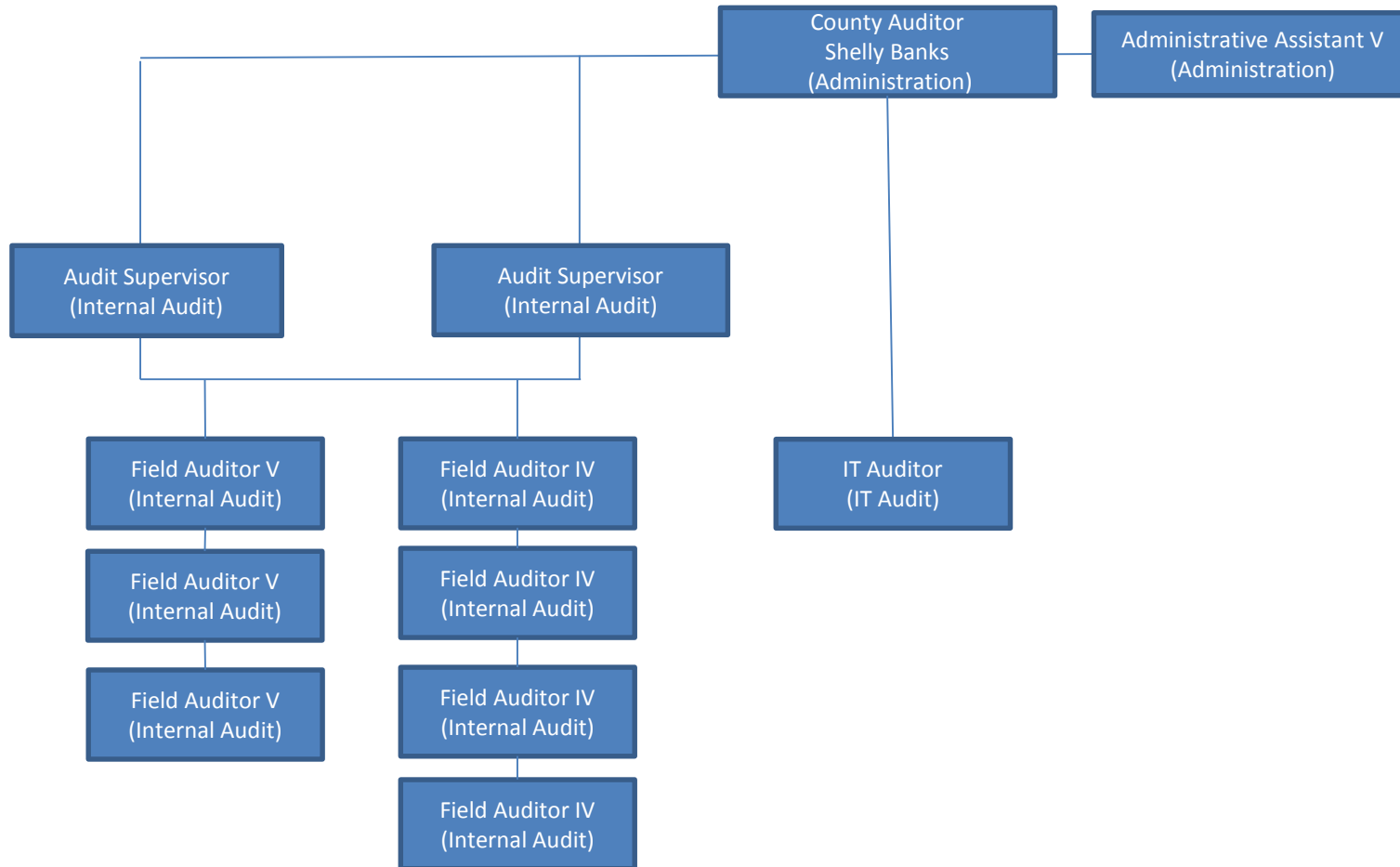
## **Internal Audit (10 FTE)**

Conducts financial, operational, compliance and performance audits of all Cook County departments, offices, boards, activities, agencies and programs and in any government entity that is funded in whole or in part by the County pursuant to the County's annual appropriation bill. Conducts system implementation audits of newly developed or acquired information systems; reviews existing automated systems for proper controls, efficiency and reliability; monitors compliance with County information system policies to ensure adequate provision for information system control and security; provides consulting on IT controls and examines controls within the County IT environment.



# Office of County Auditor – Organization Chart

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- Conducted 36 audits with audit coverage to the Offices under the President, Elected Offices and the Forest Preserve District (FPD) for a total of 389 times offices were audited
- Followed up on open recommendations - 22 new recommendations issued for a total of 116 in 3 years, from which 91 have been implemented
- Management consulting and internal control guidance in Countywide system development projects
- Assisted in the Comprehensive Annual Financial Report (CAFR) Audit
- Implemented the annual Countywide Risk Assessment Program for a total of 44 high level entities
- Leads the Cook County Risk Advisory Committee, with representatives from throughout the County to focus on Countywide risks, controls and potential fraud matters



- Targeting 35 audits in the audit plan to include Countywide coverage
- Strengthen recommendations process by working in a collaborative approach with management to provide assistance with the implementation of recommendations
- Establish Implemented Recommendations Follow up Audit Process to verify that the established controls are in place and properly working
- Utilize ERP System to run timely financial reports to quickly identify, analyze and validate data throughout the entire operations
- Fiscally responsible through meeting CPE requirement by obtaining free CPE when available; utilizing SharePoint as a case management tool; and receiving annual audit reimbursement from FPD

# Office of County Auditor – 2017 STAR goals and targets

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Performance Metric	FY2015 Actual	FY2016 Projected YE	FY2017 Target
<b>Internal Audit Program Output Metric</b>			
# of times offices audited (audit coverage)	209	389	400
# of recommendations implemented	41	31	35
<b>Internal Audit Program Efficiency Metric</b>			
# of audits worked per auditor	3.6	3.7	4
<b>Internal Audit Program Outcome Metric</b>			
% of recommendations implemented	64%	70%	75%
<b>Zero Based Budget Metric</b>			
Cost per auditor per required CPE hour	\$12.27	\$10.72	\$9.09

# Office of County Auditor – 2017 STAR goals and targets

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## % of recommendations implemented

