

Priority: Accountability
Program Offer Type: Existing Operating
Related Programs:

Lead Agency: Auditor
Program Contact: LaVonne Griffin-Valade

Program Characteristics:

Executive Summary

The Auditor's Office promotes honest, efficient, effective, and fully accountable government. Authorized by the County Charter, the elected Auditor conducts independent, objective performance audits and special studies of County government. Our audits examine program performance, service outcomes, management processes, and general operations. Our work provides the public and officials with a means of assessing the quality, effectiveness, and value of County services and identifies opportunities for improvement.

The Auditor offers County employees and the public independent mechanisms for reporting concerns about County government through the Auditor's Good Government Hotline or by contacting the Auditor's Office directly. The Good Government Hotline is the Auditor's confidential, anonymous system for County employees and the public to report fraud, misuse of County resources, and other abuses.

Program Description

Audit reports and special studies are the primary product of the Office and provide internal and external accountability. Audits supply analyses and recommendations for improvement to the public about how tax dollars are spent, to department directors about the programs they manage, and to the Board of County Commissioners (BOCC) about program results. This ensures that County operations are independently reviewed and held accountable.

The Auditor annually selects and schedules new audits and special studies based on our ongoing assessment of potential risks and analysis of improvement opportunities. We also seek input from the other elected officials, managers, employees, community groups, and the public at large.

The Auditor administers the Good Government Hotline and conducts independent reviews or investigations of confidential reports of suspected fraud and other misconduct. In addition, the Auditor performs an ombuds function for the County by assisting members of the public in the independent, objective resolution of complaints or concerns with County government.

Program Justification

Audit reports and special studies are public documents that help the community understand how government works and how well the County is doing in meeting its goals. Our reports also provide independent assurance to the community that the County is managing tax dollars wisely. Audits recommend strategies that lead to improvement of processes and data, as well as maximizing the use of existing resources. Each report is released to the public, and audit findings are presented during a televised briefing to the BOCC. All audits are published on the Auditor's website and distributed to the public on request.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY06-07)	Current Year Purchased (FY07-08)	Current Year Estimate (FY07-08)	Next Year Offer (FY08-09)
Output	Number of reports issued	14	14	13	13
Outcome	Recommendation implementation rate -- within 5 years after audit release	92.0%	90.0%	90.0%	90.0%
Efficiency	Reports issued per FTE	2	2	2	2
Output	Number of Good Government Hotline cases processed	0	45	45	60

Performance Measure - Description

✔ **Measure Changed**

(1) "Number of reports issued" quantifies the primary products of our work. (2) "Recommendation implementation rate..." is a gauge of the quality of audit recommendations and the responsiveness of departments to those recommendations. We measure recommendation implementation by tracking recommendations for five years after an audit is issued. (3) "Reports issued per FTE" measures the approximate number of reports per professional auditor on staff. Depending on the complexity of any given project, different levels of staffing may be required. (4) "Number of Good Government Hotline cases processed" is a new measure that quantifies the number of Hotline cases reviewed, referred, and/or investigated. Note – the Hotline was launched in October 2007, so the data for FY07-08 do not reflect an entire year of operation.

Legal/Contractual Obligation

County Charter 8.10 states "The auditor shall conduct performance audits of all county operations and financial affairs and make reports thereof to the board of county commissioners according to generally accepted government auditing standards. The auditor may also conduct studies intended to improve the performance of county efforts."

Government auditing standards outline minimum requirements for planning, conducting, and reporting of audit work. Auditors are required to complete at least 80 hours of relevant training every 2 years, with no less than 20 hours in any given year. The Office is required to have a peer review every 3 years to ensure compliance with standards.

As of FY08, the Auditor's Office is responsible for managing the contract with the external audit firm that contracts to audit the County's financial statements and to regularly convene the County's Audit Committee.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2008	2008	2009	2009
Personnel	\$822,343	\$0	\$847,885	\$0
Contracts	\$181,000	\$0	\$208,600	\$0
Materials & Supplies	\$33,350	\$0	\$21,800	\$0
Internal Services	\$111,958	\$0	\$116,844	\$0
Subtotal: Direct Exps:	\$1,148,651	\$0	\$1,195,129	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$1,148,651	\$0	\$1,195,129	\$0
Program Total:	\$1,148,651		\$1,195,129	
Program FTE	8.00	0.00	7.55	0.00
Program Revenues				
Program Revenue for Admin	\$0	\$0	\$0	\$0
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

Significant Program Changes

Last year this program was: #10005A, Auditor's Office