

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

Lead Agency: Auditor
Program Contact: Steve March

Program Characteristics:

Executive Summary

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

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 county managers and leaders, inform the public about how tax dollars are spent, and ensures that county operations are independently reviewed and held accountable.

Audits released in FY09 include the Management of Large Contracts Audit which prompted a major initiative to change the way the county does business. The Office increased its focus on public safety programs in FY09, issuing an audit of the Sheriff's Civil Process Function and a Follow Up of the 2006 Jail Personnel Costs Audit. Audits of the District Attorney's Office and Adult Community Justice are currently underway.

Our biennial Financial Condition Report which examines ten years of financial trend data will also be issued in FY09. Other audits currently underway: SAP system security; inventory practices; Health Department billing/collection system; and SAP tracking of revenues and receivables.

By County Charter, the Auditor will appoint and convene the Salary Review Commission in FY09-10 to set salaries for Board members and recommend salaries for the District Attorney and Sheriff. In addition, the Auditor manages the contract with the external audit firm that audits county financial statements.

Program Justification

The Auditor annually selects and schedules new audits and special studies based on our ongoing assessment of risks and improvement opportunities. 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 Board of County Commissioners. Audit reports are published on the Auditor's website and distributed to the public on request.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY07-08)	Current Year Purchased (FY08-09)	Current Year Estimate (FY08-09)	Next Year Offer (FY09-10)
Output	Number of reports issued	11	13	10	8
Outcome	Recommendation implementation rate -- within 5 years after audit release	90.0%	90.0%	92.0%	90.0%
Quality	Percent of auditees reporting that the audit will improve their organization	90.0%	90.0%	88.0%	90.0%

Performance Measure - Description

 **Measure Changed**

(1) "Number of reports issued" -- FY07-08 totals include 3 audits (Management of Large Contracts; Medicaid Long-term Care; and External Audit Follow Up) in which audit work was completed during that fiscal year, but reports were not issued until the first month of FY08-09. FY07-08 totals also include 3 internal reports. Reduced staffing levels result in a reduced number of reports offered in FY09-10. (2) "Recommendation implementation rate..." is a gauge of the quality of audit recommendations and responsiveness to those recommendations. Implementation is measured by tracking recommendations for 5 years after an audit. (3) "Percent of auditees reporting..." is a new quality measure showing post audit survey results.

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.

By Charter, the Auditor also appoints a Salary Review Commission every two years to set the Board's salaries and recommend the salaries of the DA and the Sheriff. The Auditor's Office is also 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	2009	2009	2010	2010
Personnel	\$969,805	\$0	\$926,554	\$0
Contracts	\$208,600	\$0	\$200,000	\$0
Materials & Supplies	\$24,880	\$0	\$15,370	\$0
Internal Services	\$116,844	\$0	\$122,944	\$0
Subtotal: Direct Exps:	\$1,320,129	\$0	\$1,264,868	\$0
Administration	\$0	\$0	\$0	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	\$0	\$0	\$0	\$0
Total GF/non-GF:	\$1,320,129	\$0	\$1,264,868	\$0
Program Total:	\$1,320,129		\$1,264,868	
Program FTE	8.55	0.00	8.05	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:

Through the Good Government Hotline, the Auditor has offered a confidential, anonymous system for employees and the public to report fraud, misuse of county resources, and other abuses since October 2007.