

Lead Agency: Auditor
Program Offer Type: Existing Operating
Related Programs:
Program Characteristics: In Target

Program Contact: Steve March

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 specialized 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 identifying opportunities for improvements.

Program Description

Audit reports and special studies are the primary product of the Auditor's Office and provide internal and external accountability. Audits supply reviews and analyses containing recommendations for improvement to County management and leaders, inform the public about how tax dollars are spent, and ensure that County operations are independently reviewed and held accountable. The Auditor's Office also manages the contract with the external audit firm that audits the County's financial statements and staffs the County's Audit Committee.

Audit reports to be released in FY11 include: Emergency Management; Land Use Planning; Domestic Violence Special Report; Business Income Tax and County Vendors; Procurement Card Use; Biennial Financial Condition; Information Technology follow-up to External Audit. In compliance with auditing standards, the Auditor's Office will undergo a peer review at the end of FY11. In addition, Redistricting of the Board of County Commissioner Districts will be completed by July 2011.

Per the County Charter, the Auditor will appoint and convene a Salary Commission in FY12. The Salary Commission will set the salaries for the Chair, Commissioners, the Sheriff, and the salary supplement for the District Attorney.

Performance Measures

Measure Type	Primary Measure	Previous Year Actual (FY09-10)	Current Year Purchased (FY10-11)	Current Year Estimate (FY10-11)	Next Year Offer (FY11-12)
Output	Number of reports issued	6	8	8	8
Outcome	Recommendation implementation rate - within 5 years	90.0%	89.0%	90.0%	90.0%
Quality	Auditees reporting that the audit will improve their organization	71.0%	90.0%	85.0%	90.0%

Performance Measure - Description

- (1) Reports counted in year completed. Reduced FTE and staff vacancies in FY10 and part FY11 has delayed or reduced some reports.
- (2) Recommendations implementation rate is 5 year tracking of audit recommendations and include self-reporting by departments except where follow-up audits provide the data.
- (3) "Auditees reporting..." is approximately 3 years old. Fewer reports and responses in FY10 affected this measure.

Legal/Contractual Obligation

County Charter section 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 the minimum standards for planning, conducting and reporting of audit work. Auditors are required to complete at least 80 hours of relevant training every two years with no less than 20 hours in any given year. The Office is required to have an outside peer review every 3 years to ensure compliance with standards.

By Charter, the Auditor appoints a Salary Commission every 2 years to set the salaries for the Board of County Commissioners, the Sheriff, and the supplement for the District Attorney. The Auditor's Office provides technical and clerical support for the Audit Committee and the Auditor is a non-voting member of the Audit Committee per the County Code.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2011	2011	2012	2012
Personnel	\$991,072	\$0	\$977,837	\$0
Contracts	\$150,000	\$0	\$150,000	\$0
Materials & Supplies	\$8,265	\$0	\$26,570	\$0
Internal Services	\$143,163	\$0	\$128,546	\$0
Total GF/non-GF:	\$1,292,500	\$0	\$1,282,953	\$0
Program Total:	\$1,292,500		\$1,282,953	
Program FTE	8.13	0.00	8.70	0.00
Program Revenues				
Total Revenue:	\$0	\$0	\$0	\$0

Explanation of Revenues

The Auditor's Office is a General Fund program.

Significant Program Changes

Last year this program was: