

INTERNAL AUDITOR

GENERAL FUND

GENERAL GOVERNMENT

Mission: The Internal Audit Department provides County Council and Administration with information and recommendations to improve the accounting and safeguarding of County resources and the efficiency and effectiveness of County operations.

DEPARTMENTAL SUMMARY:	FY 2001 <u>Actual</u>	FY 2002 <u>Actual</u>	FY 2003 <u>Adjusted</u>	FY 2004 <u>Approved</u>	Dollar <u>Change</u>	Percent <u>Change</u>
Positions/FTE	3.00	3.00	2.00	2.00	0.00	0.0
Personnel	\$ 134,481	\$ 122,973	\$ 128,745	\$ 133,587	\$ 4,842	3.8
Operating	8,382	9,414	7,072	7,543	471	6.7
Capital	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.0
TOTAL EXPENDITURES	<u>\$ 142,863</u>	<u>\$ 132,387</u>	<u>\$ 135,817</u>	<u>\$ 141,130</u>	<u>\$ 5,313</u>	3.9

Funding Adjustments for FY 2004 Include:

- Personnel expenditures reflect the actual grades and steps of the incumbents and increased fringe benefit costs.
- Operating expenditures reflect higher copier costs based on current operating conditions.

Objectives:

- Based on an Annual Audit Plan approved by County Council, 100% of scheduled audits and activities will be completed.
- Cost per audit hour will not exceed the outside rate of \$85 per hour.
- Survey departments regarding the value received from the audit with an average score of 75 on a scale of 1-100.
- Based on completed audits, 75% of audit recommendations will be accepted and implemented within 12 months of audit report date.

Performance Measures:

MEASURE:	FY 2002 <u>Actual</u>	FY 2003 <u>Actual</u>	FY 2004 <u>Projected</u>
Output:			
Council audit reports	11	13	13
Periodic monitoring reports	6	8	7
Recommendations in audit reports ¹	32	28	25
Efficiency:			
Cost per audit hour	\$56.20	\$55.04	\$60.00
Outcome:			
Completion percent of Annual Audit Plan	81.0% ²	100%	100%
Surveys returned	64.0%	64.0%	50.0%
Average evaluation score	97	92	90
Recommendations accepted and implemented	26	21	20
Percent of recommendations accepted and implemented	81.0%	75%	75%

¹ Percentage reflects elimination of Deputy Internal Auditor position.

² This total does not include recommendations in Memorandums of Minor Exceptions or Periodic Monitoring Reports.