

PASSED

THE BOARD OF COUNTY COMMISSIONERS  
OF LANE COUNTY, OREGON

ORDER NO. 06-11-29-1

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IN THE MATTER OF APPROVING THE  
INTERNAL AUDITOR WORK PLAN FOR  
2007

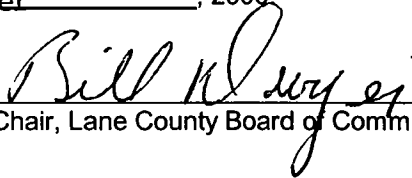
WHEREAS, the Board has hired an Internal Auditor for the purpose of conducting financial, operational and performance audits; and

WHEREAS, the Internal Auditor has submitted a proposed work plan detailing projects to be undertaken during the ensuing year; and

WHEREAS, the Board has reviewed the proposed work plan and will received periodic updates on the status of the work plan;

NOW, THEREFORE IT IS HEREBY ORDERED that the Internal Auditor proposed work plan for 2007 be adopted.

DATED THIS 29th day of November, 2006

  
Chair, Lane County Board of Commissioners

APPROVED AS TO FORM

Date 11/22/06 Lane County

  
OFFICE OF LEGAL COUNSEL

**4) Automobile Fleet Maintenance and Repair Cost Accounting Practices – Sheriff and Public Works**

Proposed Audit: Report on the accuracy and reliability of current automobile fleet maintenance and repair cost accounting system data and analyses as well as the associated inventory controls.

Operating expenses for personnel services totaled \$1,682,000, and for materials and services they totaled \$3,540,000 in the Motor and Equipment Pool according to the Statement of Revenues, Expenses, and Changes in Fund Net Assets for the fiscal year ended June 30, 2006. Insource/Outsource analyses hinge on the accuracy and usefulness of the associated data capture and analysis. There have been significant changes in fleet maintenance work allocations and costs monitoring since the prior audit.

**5) Administration of Multiple Payments to Single Payees – Management Services**

Proposed audit: Report on the efficiency of multiple payments to single payees with the objective of minimizing or consolidating payments to reduce processing time and record keeping.

The county made 916 payments totaling \$215,126 to the Oregon Department of Human Resources and 125 payments totaling \$2,452,272 to Eugene Water and Electric Board during fiscal year 2006. That was an average of \$235 per disbursement versus \$19,618 per disbursement. Based on this data alone, delivery of \$19,618 per transaction as done with EWEB payments could reduce the payments to Oregon Dept. of Human Resources to eleven from nine hundred and sixteen. Ten vendors received between 916 and 119 payments during FY2006. The relative efficiency and effectiveness of some high transaction disbursement streams seems questionable.

**6) Grantee Compliance – Health and Human Services**

Proposed audit: Report on large (\$1 million plus) grantee/subgrantee compliance with the terms of their agreements with the county to supply various services in agreement with Health and Human Services.

During FY2006 Health and Human Services disbursed from \$1 to \$4.4 million dollars to Oregon Supported Living Program, Albertina Kerr Centers, Willamette Family Treatment Services, Alternative Services of Oregon, and Looking Glass Youth and Family Services among others. Grant compliance audits to verify compliance with the grants' terms and conditions have not been conducted by the Performance Auditor for over a year.