

T9a

Internal Auditor

Proposed Work Plan

April 2002 – June 2003

Annual Audit Issues and Processes

Work with Finance Operations to address management comment issues raised in June 30, 2001 auditors report and prepare for coordination of June 30, 2002 audit.

- Draft template for financial statements (link accounts in PeopleSoft)
- Follow-up on GASB 34 implementation (if not complete)
 - Status of "as if" statement for 6-30-01
 - Status of HACSA implementation of GASB 34
- Single Audit Program Administration and Data Accumulation
 - Establish written procedures for grant program reporting
 - Establish and implement proper controls
 - Provide training to departments in recording federal revenues
 - Implement additional recommendations in Management Comment #6
- Follow-up on progress of all other management comment responses contained in 6-30-01 report
- Monitor audit process for 6-30-02
 - Participate in "re-engineering" plan for audit
 - Work with department finance personnel on standardization of information provided to Finance Operations and year-end cutoff procedures
 - Review audit schedules for accuracy and agreement to general ledger prior to delivery to auditors
- Certificate of Accounting Excellence – research requirements and assist with implementation (coordinate with GASB 34 statement format)

Comments:

Devoting substantial time to finance audit issues at the outset affords me the opportunity to become familiar with County processes and procedures. This will provide the necessary background to work effectively with departmental personnel in both financial reporting and process improvement. In addition to addressing audit management comments and realizing the resulting efficiencies, this can also provide backup/support to Finance Operations personnel during the conversion of PeopleSoft

Potential Performance Audits and follow-ups

Permit Processing in Land Management Division

Analyze methods to enhance permit processing turn around time and assist with establishment of performance measures

Commission on Children & Families

Are issues being addressed by the department and current Situational Analysis project?

Compare cost effectiveness of vehicle maintenance at Public Works
Fleet Service v. Sheriff's fleet management plan
Follow-up on initial audit work by previous Internal Auditor

Analysis of decentralized v. centralized accounting functions – cost & efficiency
Recommended in annual audit comments, on prior IA work plan

Management issues in Environmental Health
Issues raised in letter to Commissioners involving accountability of sanitarians

Cash Handling Review

Follow up on implementation of Jones & Roth proposal. Review randomly selected departments in six months to ensure that recommendations have been enacted.

Communication between Assessment & Taxation and the Building/Planning Division
Review possible improvements to communication so Planning Division has up-to-date information on property ownership.

Process Improvement Projects

Requests solicited from department managers. These do not need to be full, formal audits but instead fairly rapid turn-around process improvement projects that result in quick, tangible results. I would like to be available to Departments as a consultant for process improvements facilitation. I would also like to join the Process Improvement committee, at least for a short term in order to coordinate efforts.

Consult with departments on management practices and staff training for implementation of best management practices.

Strategic Plan Implementation

Assist with performance measure development and reporting as requested. Ensure that proposed audits contain goals consistent with the adopted Strategic Plan.

Regular Departmental Audits

As time permits, conduct regular financial and performance audits of each County department

Education/Professional Development

Attend National Association of Local Government Auditors annual conference May 13-14, including pre-conference workshop.

Department Impacted

Suggested Review

Priority
High Medium Low

All	Analyze benefits of centralized/decentralized finance and IS services			
DA/Sheriff	Single largest issues is lack of jail space. Investigate ways to minimize the waste of money in the justice system due to defendants failing to appear.			
All	Analyze ways to streamline the contracting and purchasing process. Raise the dollar limit for department authority? Provide "canned" contract language? Raise dollar limit for purchase orders/use purchase cards? <i>Process Improvement Team?</i>			
All	Analyze cost/benefits of electronic records retention v. paper			
All	Are future liabilities for employee paid leave, cost of retiree health insurance and PERS deficit property tracked and budgeted? When an employee transfers to another department, the unpaid leave liability is inherited by the department.			
All	Analyze ways to streamline the process for payment of education and travel expenses. Copies of class flyers are currently sent to Finance for each payment on each trip (often 10-12 copies)			
HHS Develop Disabilities	Short-term diversion funds handling. Is the in-house tracking system efficient? Are there more effective decision-making strategies for allocating funds? Monitor budget yet strike a balance between fiscally-sound decisions and assisting those in need.			
Mgmt Svcs - HR	Review of the recruitment and selection process to ensure goals are being met.			
Public Works Parks	Issue is program results. Is Lane Co. providing what the community wants? The master plan has not been updated since 1980, and a community survey may be warranted.			
Public Works Engineering	Clarification from the Board on long-range planning issues. Set priorities. Should Lane Co. be involved in inter-jurisdictional studies (West Eugene Parkway, Endangered Species Act, etc.)?			
Public Works Parks	Review handling of new \$404 County System Development Charge to ensure fee is being applied correctly. Investigate other opportunities for fees.			
HHS Environmental Health	State instituted new food service regulations on 1-1-02. How has Lane Co. responded to the code? Is assurance provided that restaurants have been adequately inspected? Should inspection results be posted on website?			
Deeds & Records	Integrate new County-wide cash handling procedures with the cash recording procedures for the deeds and records system			

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