

Internal Audit

DESCRIPTION

The Internal Audit Department performs audits of County and School activities with reports of results and recommendations made to County and School officials. The Internal Auditors work closely with the Board of Supervisors, County Administration and the School Board to ensure the County provides quality service to the public through functions that are performed efficiently, effectively, and in compliance with applicable laws and regulations. The Internal Audit Department develops an audit plan based on risk assessments and resources available to provide internal audit services for all areas of the County. The areas of audit continue to grow as the County and School systems expand. This is reflected in the average Internal Audit cycle or average time to complete 100% of the audits of County activities.

GOALS AND OBJECTIVES

- Develop, implement, and execute an annual Internal Audit Plan adopted by the Board of Supervisors;
- Continually evaluate the County's risk environment and system of internal controls;
- Follow up on prior internal audit recommendations and provide departmental assistance;
- Perform special projects to support Board initiatives and assist County Administration;
- Coordinate regional and external audit services; and
- Review current inventory of department level Business Continuity plans and make recommendations for improvements.

SERVICE LEVELS

	FY05	FY05	FY06	FY06	FY07
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Budget</u>
Cost per capita to operate department	\$2.76	\$2.77	\$1.88		\$ 2.34
Number of internal audits performed	7	10	9	11	15
Percent of audits performed within budget hours	NA	NA	95%	75%	95%
Average Internal Audit cycle	18	10	9	7	7
Average number of staff days required per audit	NA	NA	25	30	25
Average elapsed time between opening and closing conferences	NA	NA	60	75	60

BUDGET HIGHLIGHTS

FY06

Salaries and fringe benefits increased due to continued higher health insurance costs and the reclassification of a position. The operating budget decrease reflects no replacement computers in FY07. The decrease in FY06 is due to the separation of the public information function to a separate budget.

FY07

The large increase in the budget is due to the FY06 midyear addition of an internal auditor position. The Internal Audit budget (formerly part of Management Services) contains additional funding for a position reclassification and position benchmarks. All other funding is maintenance level.

Internal Audit

BUDGET SUMMARY

Expenditures

	FY05	FY05	FY06	FY07	Percent
Internal Audit	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Change</u>
Salaries and Fringe Benefits	\$ 196,498	\$ 199,284	\$ 171,306	\$ 217,025	26.7%
Operating Expenditures	62,231	60,941	9,161	10,964	19.7%
Capital Outlay	-	-	-	-	0.0%
Total Expenditures	\$ 258,729	\$ 260,225	\$ 180,467	\$ 227,989	26.3%

Revenue

Total Department Generated Revenue	\$ -	\$ -	\$ -	\$ -	0.0%
Generated Revenue Percent of Budget	0.0%	0.0%	0.0%	0.0%	

Other General Fund Revenue	\$ 258,729	\$ 260,225	\$ 180,467	\$ 227,989	26.3%
Other General Fund Percent of Budget	100.0%	100.0%	100.0%	100.0%	

Full-time Positions	4	4	3	3	0.0%
Part-time Positions	1	1	-	-	0.0%
Full-time Equivalents	4.0	4.0	3.0	3.0	0.0%

FUTURE FUNDING ISSUES

	FY08	FY09	FY10	FY11
	<u>Plan</u>	<u>Plan</u>	<u>Plan</u>	<u>Plan</u>
Salaries and Fringe Benefits	\$ 225,516	\$ 234,340	\$ 243,509	\$ 253,037
Operating Expenditures	11,293	11,632	11,981	12,340
Capital Outlay	-	-	-	-
Total Expenditures	\$ 236,809	\$ 245,972	\$ 255,490	\$ 265,377

Revenue

Total Department Generated Revenue	\$ -	\$ -	\$ -	\$ -
Generated Revenue Percent of Budget	0.0%	0.0%	0.0%	0.0%

Other General Fund Revenue	\$ 236,809	\$ 245,972	\$ 255,490	\$ 265,377
Other General Fund Percent of Budget	100.0%	100.0%	100.0%	100.0%

Full-time Positions	3	3	3	3
Full-time Equivalents	3.0	3.0	3.0	3.0

The budget represents maintenance level funding.