

FY 2021 - 22 Adopted Budget and Multi-Year Capital Plan

Audit and Management Services

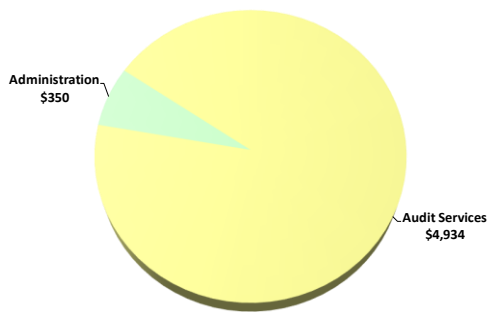
Audit and Management Services (AMS) performs audits to validate compliance with applicable rules and regulations and identifies opportunities to improve performance and foster accountability.

As part of the General Government strategic area, AMS examines the operations of County government, other governmental jurisdictions and external companies, contractors and grantees to ensure that public funds are being spent appropriately and efficiently. AMS regularly performs audits of high-risk functions and activities and responds to special audit requests from the Office of the Mayor, Board of County Commissioners, and Department Directors. Audits are conducted in accordance with professional internal auditing standards, which require assessing risks; planning and performing work to achieve desired objectives; and communicating results that are accurate, constructive, timely and adequately supported.

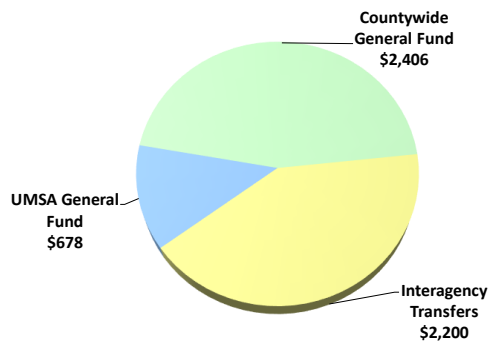
Department stakeholders include County departments and their business partners, as well as the general public.

FY 2021-22 Adopted Operating Budget

Expenditures by Activity (dollars in thousands)



Revenues by Source (dollars in thousands)



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TABLE OF ORGANIZATION

<u>AUDIT SERVICES</u>	
Performs audits to improve performance and foster accountability, while promoting a more efficient, effective and ethical County government	
<u>FY 20-21</u>	<u>FY 21-22</u>
35	35

<u>ADMINISTRATIVE SUPPORT SERVICES</u>	
Provides departmental support primarily in the areas of budget preparation and fiscal management, procurement, personnel administration, audit report processing, inventory/file management and information technology assistance	
<u>FY 20-21</u>	<u>FY 21-22</u>
4	4

The FY 2021-22 total number of full-time equivalent positions is 39.

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DIVISION: AUDIT SERVICES

The Audit Services Division performs audits to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government.

- Assists in developing more effective approaches and tools for County departments responsible for monitoring grantees, to ensure consistency, efficiency and effectiveness
- Conducts follow-up audits to ensure appropriate actions have been taken to address significant audit findings
- Consults with departments to ensure maximum collection of outstanding audit assessment fees
- Develops in-house training curriculum commensurate with planned audits to ensure continued staff proficiency
- Issues audit reports aimed at improving efficiency and effectiveness of County operations
- Uses automated analytical tools to conduct operational analyses that yield cost savings and/or cost-avoidance and identifies significant and/or unusual variances that, if timely detected, can avert or identify fraud, waste or abuse

Key Department Measures, Strategic Objectives, and Resiliency Drivers

Measures	SO	RD	Type	Good	FY 18-19	FY 19-20	FY 20-21	FY 20-21	FY 21-22
					Actual	Actual	Budget	Projection	Target
Amount collected from assessments (in thousands)*	GG4-1	ES-3	OC	↑	\$1,287	\$2,010	\$1,500	1283	\$1,500
Percentage of audit reports issued within 90 days of fieldwork completion	GG4-1	LS-1	EF	↑	64%	69%	50%	81%	50%
Audit reports issued	GG4-1	ES-3	OP	↔	50	42	40	57	40
Amount assessed from audits (in thousands)*	GG4-1	ES-3	OC	↑	\$1,698	\$5,390	\$3,000	2323	\$3,000
Percentage of planned follow-up audits completed**	GG4-1	ES-3	OP	↔	51%	42%	50%	81%	50%

* Assessments and collections vary annually based on the audit results and number of revenue audits performed

** In FY 2019-20, higher risk audits were prioritized, resulting in a decrease in follow up audits

DIVISION COMMENTS

- The FY 2021-22 Adopted Budget includes \$2.2 million for direct audit services provided for County departments such as Aviation, Water and Sewer, Seaport, Public Housing and Community Development, Solid Waste Management, Transportation and Public Works, Office of the Citizens' Independent Transportation Trust, Regulatory and Economic Resources, Corrections and Rehabilitation, Parks, Recreation and Open Spaces, and others

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SELECTED ITEM HIGHLIGHTS AND DETAILS

Line-Item Highlights	(dollars in thousands)				
	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Projection FY 20-21	Budget FY 21-22
Advertising	0	0	0	0	0
Fuel	0	0	0	0	0
Overtime	0	0	0	0	0
Rent	0	0	0	0	0
Security Services	0	0	0	0	0
Temporary Services	0	0	0	0	0
Travel and Registration	8	1	14	2	14
Utilities	31	25	35	19	20

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 18-19	Actual FY 19-20	Budget FY 20-21	Adopted FY 21-22	(dollars in thousands)	Total Funding Budget FY 20-21	Total Funding Adopted FY 21-22	Total Positions Budget FY 20-21	Total Positions Adopted FY 21-22
Revenue Summary					Strategic Area: General Government				
General Fund Countywide	2,067	1,843	2,265	2,406	Administration	321	350	4	4
General Fund UMSA	653	582	716	678	Audit Services	4,860	4,934	35	35
Fees for Services	2,152	2,123	2,200	2,200	Total Operating Expenditures	5,181	5,284	39	39
Total Revenues	4,872	4,548	5,181	5,284					
Operating Expenditures Summary									
Salary	3,406	3,186	3,563	3,644					
Fringe Benefits	1,210	1,219	1,351	1,404					
Other Operating	129	85	182	159					
Charges for County Services	69	54	70	62					
Capital	8	4	15	15					
Total Operating Expenditures	4,822	4,548	5,181	5,284					
Non-Operating Expenditures Summary									
Transfers	0	0	0	0					
Distribution of Funds In Trust	0	0	0	0					
Debt Service	0	0	0	0					
Depreciation, Amortizations and Depletion	0	0	0	0					
Reserve	0	0	0	0					
Total Non-Operating Expenditures	0	0	0	0					

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<u>Department Operational Unmet Needs</u>			
Description	(dollars in thousands)		Positions
	Startup Costs/ Non Recurring Costs	Recurring Costs	
Fund two Senior Auditors and three Associate Auditors to perform audits	\$0	\$463	5
Total	\$0	\$463	5