Financial and Program Auditor

Administration

Mission

Working under the guidance and direction of the Audit Committee, the Financial and Program Auditor provides an independent means for determining the manner in which policies, programs and resources authorized by the Board of Supervisors are being deployed by management and whether they are consistent with the intent of the Board and in compliance with all appropriate statutes, ordinances and directives.

Budget and Staff Resources

Agency Summary				
Category	FY 2008 Actual	FY 2009 Adopted Budget Plan	FY 2009 Revised Budget Plan	FY 2010 Baseline Budget
Authorized Positions/Staff Years				
Exempt	2/ 2	2/ 2	2/ 2	2/ 2
Expenditures:				
Personnel Services	$206,173	$229,664	$229,664	$240,045
Operating Expenses	11,303	15,166	15,166	15,166
Capital Equipment	0	0	0	0
Total Expenditures	**$217,476**	**$244,830**	**$244,830**	**$255,211**

Position Summary	
1 Auditor E	1 Management Analyst II E
TOTAL EXEMPT POSITIONS **2 Positions / 2.0 Staff Years**	**E Denotes Exempt Positions**

Changes to FY 2009 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2009 Revised Budget Plan since passage of the FY 2009 Adopted Budget Plan. Included are all adjustments made as part of the FY 2008 Carryover Review and all other approved changes through September 15, 2008:

- There have been no revisions to this agency since approval of the FY 2009 Adopted Budget Plan.

Key Performance Measures

Objectives

- To review County agency operations to identify opportunities for savings and/or more efficient and effective operations, and achieve agreement with agency directors on implementing at least 90 percent of recommended improvements.

Indicator	Prior Year Actuals			Current Estimate	Future Estimate
	FY 2006 Actual	FY 2007 Actual	FY 2008 Estimate/Actual	FY 2009	FY 2010
Output:					
Audit reports issued to the BOS	4	4	4 / 4	4	4
Efficiency:					
Savings achieved as a percent of the agency's expenditures	256%	553%	200% / 412%	200%	200%
Service Quality:					
Percent of audit reports completed on time	100%	100%	100% / 100%	100%	100%
Outcome:					
Percent of recommended improvements in operations accepted and implemented by County agencies	100%	100%	90% / 100%	90%	90%

Performance Measurement Results

This agency performs audits to identify and implement cost-saving recommendations. Audits are initiated under the direction of the Audit Committee of the Board of Supervisors. Savings achieved will vary based on the type of audits undertaken and conditions found. In FY 2008, audit recommendations to adjust the size of the County's vehicle fleet, removing 11 vehicles and taking action to surplus 11 FASTRAN buses, resulted in a savings of $897,000 or 412 percent of the agency's FY 2008 expenditures of $217,476.

For FY 2009, the Financial and Program Auditor has identified a target of at least 90 percent acceptance of audit recommendations by County agencies, which are projected to result in savings equal to or in excess of twice the agency's annual operating budget of $244,830.