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.

Focus

This agency plans, designs, and conducts audits, surveys, evaluations and investigations of County agencies as assigned by the Board of Supervisors or the Audit Committee acting on behalf of the Board of Supervisors. The Financial and Program Auditor works apart from the Office of Internal Audit which focuses on day-to-day administration of the County as requested by the County Executive.

For each audit it conducts, the agency focuses primarily on the County's Corporate Stewardship vision element. The agency does this by developing, whenever possible, information during its audits that can be used to maximize County revenues or reduce County expenditures.

Budget and Staff Resources

Agency Summary					
Category	FY 2010 Actual	FY 2011 Adopted Budget Plan	FY 2011 Revised Budget Plan	FY 2012 Advertised Budget Plan	FY 2012 Adopted Budget Plan
Authorized Positions/Staff Years					
Exempt	2 / 2	3 / 3	3 / 3	3 / 3	3 / 3
Expenditures:					
Personnel Services	$133,240	$315,061	$299,736	$298,061	$298,061
Operating Expenses	11,761	15,166	32,584	32,166	32,166
Capital Equipment	0	0	0	0	0
Total Expenditures	**$145,001**	**$330,227**	**$332,320**	**$330,227**	**$330,227**

Position Summary	
1 Auditor E	1 Management Analyst IV E
	1 Management Analyst II E
TOTAL EXEMPT POSITIONS	
3 Positions / 3.0 Staff Years	**E Denotes Exempt Positions**

FY 2012 Funding Adjustments

The following funding adjustments from the FY 2011 Adopted Budget Plan are necessary to support the FY 2012 program. Included are all adjustments recommended by the County Executive that were approved by the Board of Supervisors, as well as any additional Board of Supervisors' actions, as approved in the adoption of the budget on April 26, 2011.

- **Employee Compensation** **$0**
  It should be noted that no funding is included for pay for performance or market rate adjustments in FY 2012.

- **Reductions** **$0**
  It should be noted that no reductions to balance the FY 2012 budget are included in this agency based on the limited ability to generate additional personnel savings.

Changes to FY 2011 Adopted Budget Plan

The following funding adjustments reflect all approved changes in the FY 2011 Revised Budget Plan since passage of the FY 2011 Adopted Budget Plan. Included are all adjustments made as part of the FY 2010 Carryover Review, FY 2011 Third Quarter Review, and all other approved changes through April 12, 2011:

- **Carryover Adjustments** **$2,093**
  As part of the *FY 2010 Carryover Review*, the Board of Supervisors approved encumbered funding of $2,093 in Operating Expenses.

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 2008 Actual	FY 2009 Actual	FY 2010 Estimate/Actual	FY 2011	FY 2012
Output:					
Audit reports issued to the BOS	4	4	4 / 4	4	4
Efficiency:					
Savings achieved as a percent of the agency's expenditures	412%	928%	200% / 601%	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 by County agencies	100%	90%	90% / 100%	90%	90%

Performance Measurement Results

Among the work continuing to show dividends are the agreement of the Police Department to have officers issue tickets under the County Code instead of the State Code. This does not reflect an increase in ticket issuance but has resulted in significant revenue increase to the County. The revenue increase is solely related to County officers making use of the County offenses for the same violation, directing $1.25 million to the County which otherwise would have benefited the Commonwealth.

During FY 2010 the Auditor of the Board and one-half of a job shared position retired from County service. This reflected a 75 percent loss of staffing for approximately half of the fiscal year. Nonetheless, work across a broad array of County agencies lead to the re-examination of take home vehicle use and the reduction 30 vehicles from take home availability, creating a savings of $700,000. In addition, coordinating with the County Attorney's Office, the Commonwealth's Attorney, and the County Police Department, legal action to secure seized assets for law enforcement purposes resulted in the acquisition of an additional $172,000. When combined, these two revenue enhancements total $872,000, or over six times the Office of the Financial and Program Auditor's FY 2010 expenditure total of $145,001.