

Agency 02 - Office of the County Executive/Office of Internal Audit

FY 2010 LINES OF BUSINESS (LOBs) REDUCTION OPTIONS

OVERALL AGENCY LOB REDUCTION TARGET =				\$188,090					
LOB INFORMATION									IMPACT
Reduction Priority	LOB #	LOB Title	LOB Reduction Description	LOB Position Reduction	LOB SYE Reduction	TOTAL Reduction (EXPENSES)	TOTAL Reduction (REVENUE)	NET Reduction	
1	02-02	Office of Internal Audit	Reduced level of service, timeliness of service, and scope of services			\$17,529		\$17,529	The impact of losing the part-time ELT Administrative Assistant II (20 hours per week) is that our support staff would be cut by 33%. Areas affected would be audit setup and report preparation, payroll processing, database entry, Fraud Hotline and Ethics Help Line processing, office supply inventory and ordering, and other general administrative office duties. By cutting this position, duties would have to be picked up by the Administrative Assistant V, with some duties also spread among our auditors, as well. This would result in lessening our productivity and leading to fewer audits and less timely completion of assignments. We estimate that 1.5 less audits would be able to be performed, and that staff would be able to complete 4 fewer follow-up reviews per year.
2	02-02	Office of Internal Audit	Reduced level of service, timeliness of service, and scope of services			\$36,185		\$36,185	The impact of losing a part-time ELT Auditor III position (20 hours per week) is that our ability to complete as many audits, to perform audit work in as many agencies, to have as many audit recommendations, and to perform projects in a timely manner would be affected. As a result of reducing the number of staff auditors by 6%, our production would be directly affected in a proportionate manner. We would be able to complete 1.2 less projects per year and would perform audit work in 2.5 fewer agencies per year. Overall recommendations for improvement would be reduced by 6 per year, and due to the variety and timing of audit assignments received, ability to perform audits in a timely manner would be reduced.
3	02-02	Office of Internal Audit	Reduced level of service, timeliness of service, and scope of services			\$4,977		\$4,977	The reduction in character 30 funds would mean less funding available for continuing professional education training for staff, which is a factor in allowing our office to note that audits are performed in compliance with generally accepted government auditing standards, and could also result in our audit staff having less proficiency. We estimate that our staff training would be cut by \$4500, or approximately 7 courses per year, with an additional \$477 cut in operating expenses such as supplies, certification fees, and mileage costs for auditors to perform on-site testwork at various county locations.
4	02-02	Office of Internal Audit	Reduced level of service, timeliness of service, and scope of services	1	1.0	\$70,599		\$70,599	The impact of losing a full-time IS Auditor position is that our ability to complete as many audits, to perform audit work in as many agencies, to have as many audit recommendations, and to perform projects in a timely manner would be affected. As a result of reducing the number of staff auditors by 12%, our production would be directly affected in a proportionate manner. We would be able to complete 3 less projects per year and would perform audit work in 5 fewer agencies per year. Overall recommendations for improvement would be reduced by 12 per year, and due to the variety and timing of audit assignments received, ability to perform audits in a timely manner would be reduced.
5	02-02	Office of Internal Audit	Reduced level of service, timeliness of service, and scope of services	1	1.0	\$58,800		\$58,800	The impact of losing a full-time Auditor III position is that our ability to complete as many audits, to perform audit work in as many agencies, to have as many audit recommendations, and to perform projects in a timely manner would be affected. As a result of reducing the number of staff auditors by 12%, our production would be directly affected in a proportionate manner. We would be able to complete 3 less projects per year and would perform audit work in 5 fewer agencies per year. Overall recommendations for improvement would be reduced by 12 per year, and due to the variety and timing of audit assignments received, ability to perform audits in a timely manner would be reduced.
TOTAL REDUCTION ACHIEVED = 15 PERCENT				2	2.0	\$188,090	\$0	\$188,090	