

Lane County - Service Option Sheet - FY 16-17 Proposed

SOS C2 Internal Auditor

Service Category: Central Services

Dept: County Administration	Mandate:	None	Related	SHALL
Contact: Jeff Kincaid 541-682-4062	Leverage:	None	Some	HIGH

Executive Summary

The performance audit function, at the direction of the Board of County Commissioners, provides the Board, the County Administrator, and all levels of management with timely analysis and information to assist the county in the control of operations, ongoing improvement efforts, and effective achievement of the county's broad objectives. This Performance Auditor is appointed by the Board with input from the Performance Audit Committee and is responsible to the Board of Commissioners for the operation of the performance audit function per Lane Code 2.130. Lane Manual 3.070 – 3.079 defines the Performance Auditor position and describes the role, place in the organization, reporting relationships, and functions.

Service Level Descriptions (Read from bottom up. Level 1 = minimum viable service level.)

	Revenue	Expense Total	General Fund	FTE
Proposed Budget Total	\$133,534	\$165,677	\$32,143	1.0
Level 2:		\$2,475	\$2,475	

This level includes funding for office supplies & expense (\$1175), membership/professional licenses (\$1000), and DP supplies & access (\$300).

Level 1: Threshold - <i>reductions to this level results in elimination of service</i>	\$133,534	\$163,202	\$29,668	1.00
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With review and approval by the Board and advice from the Performance Audit Committee, the auditor formulates and executes the annual audit plan. The focus of performance audits in the audit plan may include determining whether county activities and programs are conducted in compliance with laws and regulations or as prescribed by the Board of County Commissioners, are effectively and efficiently achieving desired results, and have adequate internal controls.

State/Federal Mandate

None

Leverage Details

The General Fund portion of this program leverages the following:

\$0	back to the Discretionary General Fund
\$0	into other non discretionary County Funds
\$0	directly to community members via service provided

For the purpose of this comparison, only include leveraged funds that are dependent on General Fund revenue. Do not include funds that would still be leveraged if the General Fund portion of the service were decreased or eliminated.