



Lane County Performance Auditor

2014- 2017 Strategic Plan

OUR STRATEGIC ANCHORS
<p>COUNTY VISION: Lane County is recognized as the best county to live, work, and play.</p> <p>PERFORMANCE AUDITOR MISSION: To improve the performance, accountability, and transparency of Lane County government.</p>
COUNTY VALUES
<p>Integrity Respect Open and Accountable Public Engagement Pursuit of Excellence Diversity Stewardship Empathy</p>
OUR STRATEGIC IMPERATIVES



2014 - 2017 STRATEGIC AREAS OF FOCUS		
① Improve Service & Performance	② Responsible Management	③ Public Agent
KEY OBJECTIVES		
<p>I. Work to improve county government service and performance.</p> <ul style="list-style-type: none"> Identify high impact audit topics related to key issues facing the county and/or represent a large portion of the county budget that will lead to the greatest improvements in service and/or performance. Identify audit topics where there is a high risk for objectives not being achieved or a high risk for inefficiencies. Develop an annual audit plan with the majority of audit topics being high impact or high risk, and which are aligned with the county's strategic focus areas. 	<p>I. Audit within a performance management framework.</p> <ul style="list-style-type: none"> Develop audit methods that include assessing current practices against government best practices. Model performance management practices in operating the performance audit function. Provide timely and quality audit assurance services. <p>II. Work with management to improve functions and processes, and strengthen internal controls.</p> <ul style="list-style-type: none"> Build and maintain positive working relationships with county management. Solicit audit topic ideas from management. Examine and evaluate the effectiveness and efficiency of operations, the reliability of financial reporting, and the degree of compliance with applicable laws and regulations. Provide information to County management on how to improve internal functions and processes, and strengthen internal controls. 	<p>I. Build public trust by informing Lane County citizens of the results of our efforts to improve county government.</p> <ul style="list-style-type: none"> Develop and maintain a website for the performance audit function. Issue audit reports communicating the results of each completed audit, including findings needing correction or improvement, as well as positive management accomplishments. Present audit results publicly to the Board of County Commissioners and post audit reports on the website. Follow-up, track, and report on actions taken by management or the Board of County Commissioners in response to audits. <p>II. Deter and address fraud and theft of county resources.</p> <ul style="list-style-type: none"> Establish and monitor a fraud tip hotline. Regularly promote and market the hotline. Annually report on hotline activities and results.
PERFORMANCE MEASURES		
Percent of audits completed each year focused on areas of high risk or high impact (Target 100%)	Percent of audits where fieldwork and reporting milestones are completed by target dates (Target 75%)	Percent of audit recommendations implemented (Target 80%)
PERFORMANCE AUDITOR VISION & VALUES		
<p>Provide relevant timely analysis and information so the county can continuously improve its services and build public trust.</p> <p>Independence ♦ Objectivity ♦ Credibility</p>		