

Lane County Performance Audit Committee

Bob Straub Conference Room, Public Service Building, 125 E. 8th Ave, Eugene, OR

Thursday, January 26, 2017

3:00 PM to 5:00 PM

Voting Members

Denis Hijmans, Chair
Trisha Burnett, Vice-Chair
John Barofsky
Martin Henner
Pat Farr, County Commissioner

Ex-Officio Non-Voting Members

Byron Trapp, County Sheriff
Steve Mokrohisky, County Administrator
Greg Rikhoff, Director of Operations
Mike Finch, Information Services Director
Christine Moody, Budget & Financial Planning
Manager

Staff: Shanda Miller, County Performance Auditor

AGENDA

1. Call to Order & Introductions
2. Public Comment
3. Approval of November 30, 2016 Minutes
4. Performance Audit Committee Candidate Interviews (**3:15 Time Certain**)
5. Discuss Candidates and Make Recommendation to the Board of County Commissioners
6. Post Audit Survey Results – Behavioral Health Audit
7. Discuss Draft Annual Report and 2017 Focus Areas
8. Hand Out Annual Evaluations and Briefly Discuss Process
9. Member's Items/Announcements
10. Close/Adjournment

LANE COUNTY PERFORMANCE AUDIT COMMITTEE – Summary of Minutes

Board of Commissioners Conference Room, Public Service Building, 125 E. 8th Ave, Eugene, OR

November 30, 2016 2:00 P.M.

PRESENT: Denis Hijmans, Chair; Trisha Burnett, Vice-Chair; John Barofsky; Martin Henner; Pat Farr, Lane County Commissioner

EX-OFFICIO MEMBERS PRESENT: Sheriff Byron Trapp; Steve Mokrohisky; Greg Rikhoff; Christine Moody; Mike Finch

STAFF PRESENT: Shanda Miller

OTHERS PRESENT: Saul Hubbard, Register-Guard; Carla Ayres, Lane County Behavioral Health Manager; Lisa Nichols, Assistant Director, Health & Human Services; and Sam Dales, Audit Intern

ABSENT: No absences

1. Call to Order & Introductions

- Denis Hijmans, Chair, called the meeting of the Lane County Performance Audit Committee for November 30, 2016 to order at 2:00 p.m.
- Committee members, staff, and others present introduced themselves.

2. Public Comment

- No public comment provided.

3. Committee business

3.a. Approval of September 22, 2016 minutes

- Shanda noted the date needs to be changed from 2015 to 2016.
- Motion: John Barofsky moved, seconded by Trisha Burnett, to approve the Minutes as amended for the September 22, 2016 Performance Audit Committee Meeting. The motion passed 5:0.

3.b. Elect Vice-Chair

- Motion: Denis Hijmans moved, seconded by John Barofsky, to elect Trisha Burnett as Vice-Chair. The motion passed 4-0, with Trisha Burnett abstaining.

4. Behavioral Health Audit Presentation

- Shanda shared that she had received feedback from Sheriff Trapp yesterday regarding audit process and the need to clarify statements in the report related to law enforcement and the jail. Shanda said part of the audit process is to have department staff review the draft report for accuracy and other feedback, and that she had mistakenly failed to provide that opportunity to Sheriff Trapp. Shanda said this is of high importance for any audit program, but is even more critical for this program, because Shanda is the only auditor. Shanda said revisions will be made to sections to clarify the language and these are in the background and effect sections. Shanda said she plans to issue the corrected report by Friday.
- Shanda handed out a copy of GAGAS 7.07 and read it aloud. Shanda shared she emailed those originally emailed the release of the report letting them know the need to make changes and that the corrected report will be released soon.

- There was some discussion on making a change to Lane Manual 3.078 to add any department mentioned in the report will have the opportunity to review the draft report.
- Shanda walked through the results of the audit.
- Sheriff Trapp said he would expect to see a footnote or other attribute for studies referred to in audit reports, in this case, related to national jail impacts.
- Commissioner Farr shared the value of the work the jail has been doing and referred to the Lane County Public Safety System infographic
- There was additional discussion by committee members regarding the changes.
- There was some discussion regarding the conversation and a responsibility of the committee to maintain independence and the direction given in this meeting may impact the report language and be seen as compromising independence.
- Shanda said she will work with the Sheriff to understand his concerns and make changes as appropriate.
- Lisa Nichols shared her appreciation for Shanda including the department throughout the audit process and that the audit is helpful to the program in improving services. The department is working on the recommendations. Lisa also mentioned the coordination and collaboration with the Lane County Jail and that they are excellent partners.
- There was a comment regarding the audit being independent proof of recommendations already known and being worked on by the department.
- Denis Hijmans commented that through audits, we need to know what Lane County is doing and recommending they continue to do what they are doing right in addition to recommending improvements.
- A comment was made regarding the audit committee's job with regard to audit reports, and that the committee looks at independence, standards, and audit process. The technical content of the recommendations is the responsibility of county managers.

5. Audit Plan Update

- Shanda shared that planning has begun on the Cash Controls Audit, and that mini audits at selected locations across the county will be conducted between January and June, with a consolidated audit report in July.
- Shanda said the Cash Controls Audit will overlap with the Road Maintenance audit, which will also be conducted from January to June.

6. Hotline Update

- Shanda shared there was one report in October for a total of three reports since implementation. All three reports were referred to Human Resources, were investigated, and none were substantiated. One program took the opportunity to make sure that workplace expectations were clear for all team members.
- Shanda said an annual written hotline report will be provided on a fiscal year calendar, and released in July or August.
- Shanda shared she is in the process of providing hotline stickers and informational handouts to all Lane County employees.

- There was some discussion on making the hotline public, and Shanda shared the plan was to have the hotline be internal for the first year, and opening it up to the public can be revisited after the first year with the committee and management.

7. Preliminary Budget Discussion

- Steve Mokrohisky clarified it is a preliminary request budget because the proposed budget is what the County Administrator presents.
- There was a discussion on making a motion to support the requested budget subject to technical changes, and Chair Hijmans will draft a letter of support to the County Administrator. The committee decided no motion was needed. Shanda mentioned the draft letter could be presented to the committee for its review at the March meeting.
- It was also noted the committee may provide a letter to the Budget Committee after the County Administrator's proposed budget is presented.

8. Post Audit Survey Results

- One of the comments from the Lane County Financial Indicators Audit survey noted vacancies in key Finance positions. Shanda shared two of those vacancies have been filled and recently another payroll vacancy has occurred.
- The low response rate was discussed briefly and Shanda said the survey for the Behavioral Health Audit will be more widely distributed.

9. Quarterly Time Tracking

- Shanda shared from July through October 2016, the percent of total audit project hours was 62%, and by itself the percentage for October 2016 was 76%.
- Shanda noted if you take out the leave time, the percentage would go up. The committee members discussed and agreed Shanda will provide two reports in the future – one that includes leave time and one that excludes it.
- Shanda was asked where the 65% standard came from, and Shanda shared it is the average of the survey conducted by the Association of Local Government Auditors (ALGA). Shanda said it is also based on her average audit hours when she was a Lead Auditor at the State. The committee discussed continuing to monitor audit hours and in the future this monitoring can help the committee determine if more resources are needed.

10. Performance Evaluation Process Discussion

- Shanda shared the process used last year for her first annual evaluation was a 360 survey that was provided to 26 county officials or employees who she worked or interacted with. There were 10 respondents to the survey. Human Resources compiled the results and presented the results to the Board.
- Shanda referred to the templates and guidance for the county's performance management process provided in the agenda packet.
- It was noted one of the templates has room for goals specific to the person and their position.
- Shanda said she would email her current annual goals to the committee.

- Shanda offered to provide the 360 survey to county staff she interacted with over the past year, and a separate evaluation survey to the committee members.
- Chair Hijmans said he would like responses from each committee member.
- The committee evaluation can be aligned to the bylaws listing what the performance auditor will be evaluated on.

11. Committee Business

11.a. Schedule 1st Quarter Meeting

- It was agreed to hold the meeting on March 15, 2017 from 2:00-5:00 pm.

12. Member's Items/Announcements

- It was noted that Martin Henner will not be seeking reappointment. Shanda shared the notice of the vacancy will go out soon and will be posted for 30 days. It was agreed a subcommittee meeting will take place in January to review and interview applicants. Applications will be sent to all committee members, and any committee member is welcome to attend the subcommittee meeting. The meeting will be noticed as a public meeting.

13. Close/Adjournment

- Denis Hijmans, Chair, adjourned the meeting at 4:24 p.m.



MEMORANDUM

DATE: January 20, 2017
TO: Lane County Performance Audit Committee
FROM: Shanda Miller, County Performance Auditor
SUBJECT: Performance Audit Committee Candidate Applications

On December 1st, an announcement and media release was distributed with the purpose of recruiting potential candidates for the vacant at-large citizen position on the Performance Audit Committee. The original deadline for applications was January 3rd. The deadline was then extended to January 19th.

The County received a total of three candidate applications.

The table below lists the names of the applicants and the application number assigned to their application. Attached to this memo are the applications. The applicants and applications are provided in the order received.

Applicant	Application Number
Marshall Wilde	PAC17-01
Len Goodwin	PAC17-02
Celine Swenson Harris	PAC17-03

Candidate interview questions:

1. Please share why you are interested in participating on the Lane County Performance Audit Committee.
2. Please share how your unique qualifications would add value to the Committee.

Draft motion:

To recommend to the Board of Commissioners the appointment of _____ to fill one at-large position for the Lane County Performance Audit Committee for a three-year term expiring January 31, 2020.



Lane County
CITIZEN ADVISORY COMMITTEE
APPLICATION

APPLICANT'S NAME AND CITY: MARSHALL L. WILDE	DATE: 1/13/17
NAME OF ADVISORY COMMITTEE: LANE COUNTY PERFORMANCE AUDIT	PLEASE CHECK ONE: <input checked="" type="checkbox"/> New Applicant <input type="checkbox"/> Application for Reappointment

1. Give a brief description of the experience or training that qualifies you for membership on this advisory committee (If you wish, you may attach a resume or other pertinent material.) I have a JD, LLM in health law, a graduate certificate in healthcare management and worked as an inspector.
2. Why do you want to become a member of this committee, and what specific contributions do you hope to make? I can help ensure compliance with regulatory guidance and ensure oversight of the performance auditor.
3. List the community concerns related to this committee that you would like to see addressed if you are appointed. I think the community wants impartial evaluations of the effectiveness of County programs in advance of important decisions regarding them, as well as a regular schedule of performance audits.
4. Briefly describe your present or past involvement in relevant community groups. (Having no previous involvement will not disqualify you for appointment.) I served on the Eugene Budget Committee for 3 years and am currently a Police Commissioner.
5. Lane County is committed to reflecting diverse cultures on its boards/committees and does not discriminate against any person on the basis of gender, race, color, national origin, religion, disability, or age in employment or in admission, treatment, or participation in its programs, services, and activities. If selected, how would you contribute to this effort? An important part of performance auditing is ensuring programs are effective for all members of our community. I would help ensure that County programs serve all by ensuring appropriate feedback from different viewpoints.
6. Are you currently serving on any Advisory Boards or Committees? If so, which ones?

I currently serve on the Eugene Police Commission.
7. Are you employed by, have any business, contractual arrangements or family connections with programs having contractual agreements with the County or that might be within the purview of the committee on which you are seeking appointment? (If there is a change in your circumstances, please advise the staff for the committee within 30 days.)

 No Yes Specify: My wife is employed by the CHC.
8. How did you learn about this vacancy? Newspaper Word of mouth Other:
9. In which County Commissioner District do you reside? please check one:
 Unsure West Lane County Springfield South Eugene North Eugene East Lane County

**The Board of Commissioners has adopted the following policy on reappointments:*

- a. Members of County advisory groups will serve a maximum of two consecutive terms when term lengths are three or more years in length.
- b. The deadline for incumbent applications will be the same as the deadline for new applications.

** Unless waived by the Board.*

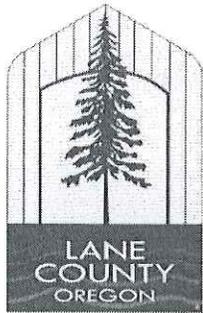


Lane County
CITIZEN ADVISORY COMMITTEE
APPLICATION

APPLICANT'S NAME AND CITY: <i>LEN GOODWIN - ELMIRA</i>	DATE: <i>10 JANUARY 2017</i>
NAME OF ADVISORY COMMITTEE: <i>PERFORMANCE AUDIT COMMITTEE</i>	PLEASE CHECK ONE: <input checked="" type="checkbox"/> New Applicant <input type="checkbox"/> Application for Reappointment

- Give a brief description of the experience or training that qualifies you for membership on this advisory committee (If you wish, you may attach a resume or other pertinent material.)
4 1/2 YEARS OF GOVERNMENTAL SERVICE, 20 YEARS MANAGING PUBLIC PROGRAMS AND SERVICES IN SPRINGFIELD
- Why do you want to become a member of this committee, and what specific contributions do you hope to make?
INSIGHT INTO HOW GOVERNMENTAL PROCESSES AND PROGRAMS FUNCTION, BASED ON PERSONAL EXPERIENCE
- List the community concerns related to this committee that you would like to see addressed if you are appointed.
PROLIX AND TIME CONSUMING LAND USE PROCESSES; ADEQUACY OF GOAL 1 COMPLIANCE; IMPROVING COMMUNICATION TO CITIZENS
- Briefly describe your present or past involvement in relevant community groups. (Having no previous involvement will not disqualify you for appointment.)
SERVICE ON THE 40 BUDGET COMMITTEE IN THE PAST, CURRENT SERVICE ON VENETA COMMITTEES, AND SERVICE AS AN LEAN VOLUNTEER!
- Lane County is committed to reflecting diverse cultures on its boards/committees and does not discriminate against any person on the basis of gender, race, color, national origin, religion, disability, or age in employment or in admission, treatment, or participation in its programs, services, and activities. If selected, how would you contribute to this effort?
BY INSISTING THAT SUPPORT, AND FACILITATION OF DIVERSITY BY AN EVALUATION CRITERIA IN DETERMINING PROGRAM EFFECTIVENESS
- Are you currently serving on any Advisory Boards or Committees? If so, which ones?
*VENETA PLANNING COMMISSION
VENETA ECONOMIC DEVELOPMENT COMMITTEE*
- Are you employed by, have any business, contractual arrangements or family connections with programs having contractual agreements with the County or that might be within the purview of the committee on which you are seeking appointment? (If there is a change in your circumstances, please advise the staff for the committee within 30 days.)
 No Yes Specify:
- How did you learn about this vacancy? Newspaper Word of mouth Other:
- In which County Commissioner District do you reside? please check one:
 Unsure West Lane County Springfield South Eugene North Eugene East Lane County

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Lane County
CITIZEN ADVISORY COMMITTEE
APPLICATION

APPLICANT'S NAME AND CITY: Celine Swenson Harris, Eugene	DATE: January 18, 2017
NAME OF ADVISORY COMMITTEE: Performance Audit Committee	PLEASE CHECK ONE: <input checked="" type="checkbox"/> New Applicant <input type="checkbox"/> Application for Reappointment

1. Give a brief description of the experience or training that qualifies you for membership on this advisory committee (If you wish, you may attach a resume or other pertinent material.)

I currently serve as Secretary of the Democratic Party of Lane County and have four years of experience with local campaigns. Recently I served as Field Director for Congressman DeFazio's 2016 General Election campaign. I am also an alumna of the University of Oregon, where I was a member of the first class of undergraduate Wayne Morse Scholars.

2. Why do you want to become a member of this committee, and what specific contributions do you hope to make?

As a young person who grew up in Lane County and who plans to continue living in Eugene I would like to contribute my efforts to promote good stewardship of resources for the next generation and to provide oversight of new programmes.

3. List the community concerns related to this committee that you would like to see addressed if you are appointed.

I would like to help address issues of good governance, fiscal responsibility, and functional programs.

4. Briefly describe your present or past involvement in relevant community groups. (Having no previous involvement will not disqualify you for appointment.)

I volunteer with the Democratic Party of Lane County and was an undergraduate scholar at the University of Oregon's Wayne Morse Center.

5. Lane County is committed to reflecting diverse cultures on its boards/committees and does not discriminate against any person on the basis of gender, race, color, national origin, religion, disability, or age in employment or in admission, treatment, or participation in its programs, services, and activities. If selected, how would you contribute to this effort?

As a young woman, I believe that I can help to represent the unique concerns of my generation. Many Millennials feel skepticism toward government and community institutions, and I wish to serve as a liaison between county government and these constituents.

6. Are you currently serving on any Advisory Boards or Committees? If so, which ones?

No

7. Are you employed by, have any business, contractual arrangements or family connections with programs having contractual agreements with the County or that might be within the purview of the committee on which you are seeking appointment? (If there is a change in your circumstances, please advise the staff for the committee within 30 days.)

No Yes Specify:

8. How did you learn about this vacancy? Newspaper Word of mouth Other:

9. In which County Commissioner District do you reside? please check one:

Unsure West Lane County Springfield South Eugene North Eugene East Lane County

**The Board of Commissioners has adopted the following policy on reappointments:*

a. Members of County advisory groups will serve a maximum of two consecutive terms when term lengths are three or more years in length.

b. The deadline for incumbent applications will be the same as the deadline for new applications.

** Unless waived by the Board.*



Customer Survey Results – Lane County Behavioral Health Audit 2016

Response Rate

Survey Type	Number of Respondents	Response Rate
Internal (department/program audited)	2	50%
External (others)	29	unknown
TOTAL		

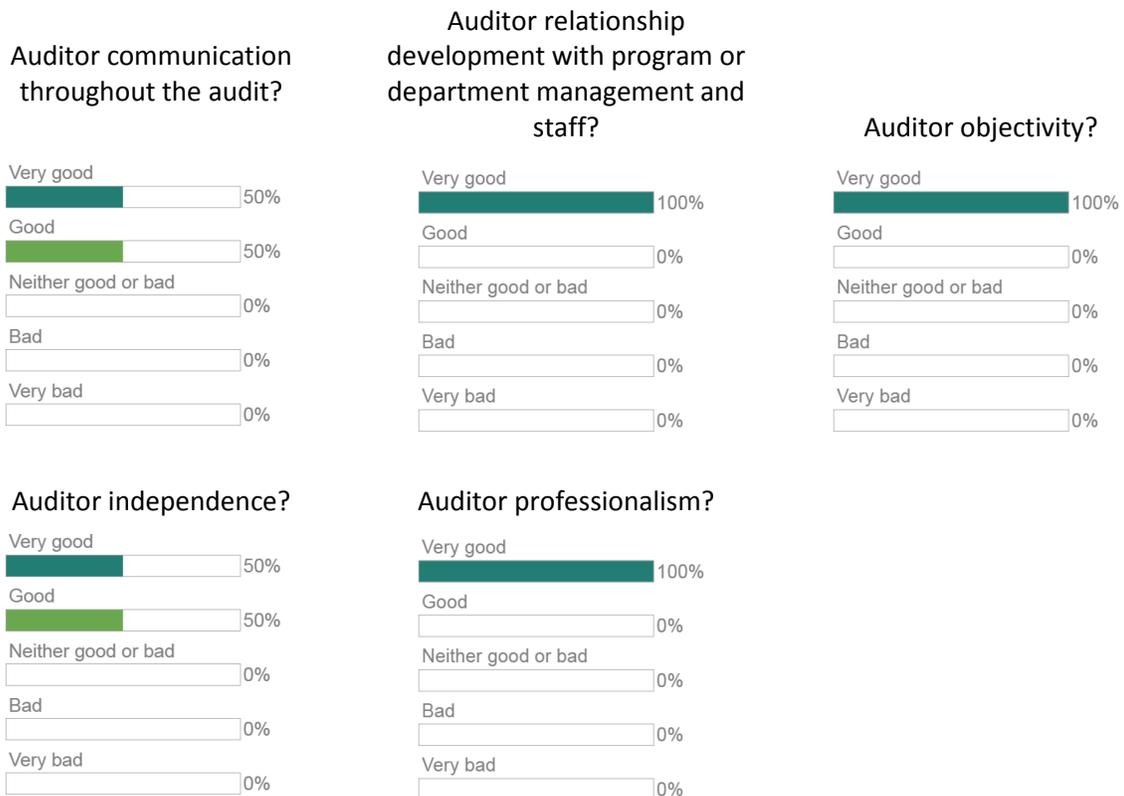
INTERNAL SURVEY

1. Please select your role

Role	Number of Respondents
County management	2
County employee	0
Other (please specify)	0
TOTAL	2

2. How do you rate this audit on:

(Scale: Very good, Good, Neither good or bad, Bad, Very bad)

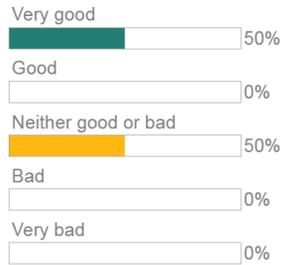


Customer Survey Results – Lane County Behavioral Health Audit 2016

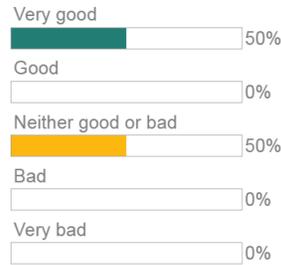
3. How do you rate this report on:

(Scale: Very good, Good, Neither good or bad, Bad, Very bad)

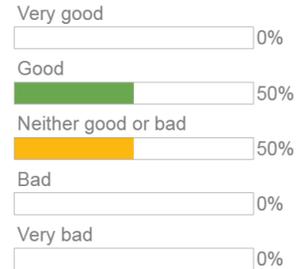
Relevance and timeliness?



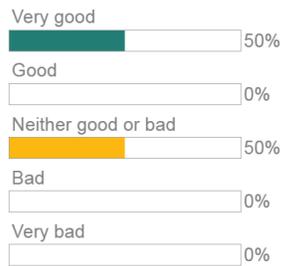
Usefulness/value?



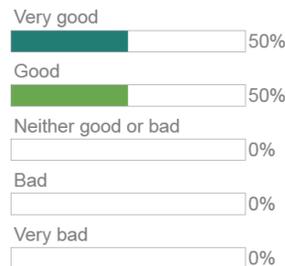
Readability?



Aligned with County's Strategic Areas of Focus and/or key issues facing the county?

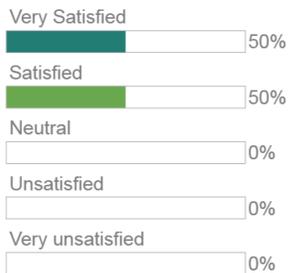


Objectivity and fairness?



4. What is your overall satisfaction with this audit?

(Scale: Very satisfied, Satisfied, Neutral, Unsatisfied, Very unsatisfied)



5. What could be improved?:

(open-ended; 0 respondents)

Customer Survey Results – Lane County Behavioral Health Audit 2016

EXTERNAL SURVEY

1. Please select your role

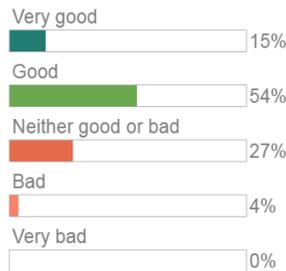
Role	Number of Respondents
County Commissioner	0
County Management	4
County employee	24
Committee member	0
Member of the public	0
Other (please specify)	1 (Contractor)
TOTAL	29

Survey note: Of the 29 external respondents, 26 responded to the initial release of the report, and 3 responded after the report was re-released on December 2nd. Of the 29 respondents, 3 skipped question numbers 2 and 3 for a total of 26 respondents. All 11 respondents who provided an open-ended response to question number 4, responded to the initial release of the report. Due to rounding, percentages do not always add up to 100%.

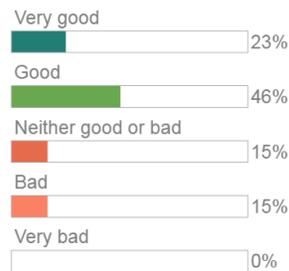
2. How do you rate this report on:

(Scale: Very good, Good, Neither good or bad, Bad, Very bad)

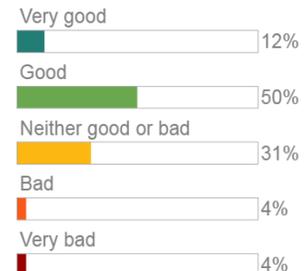
Relevance and timeliness?



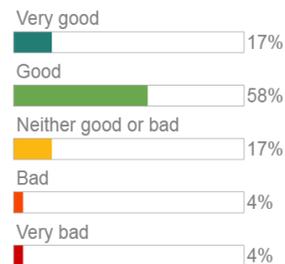
Usefulness/value?



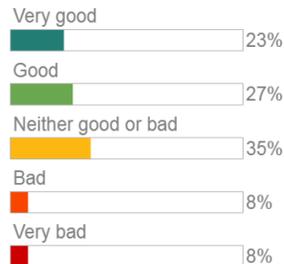
Readability?



Aligned with County's Strategic Areas of Focus and/or key issues facing the county?

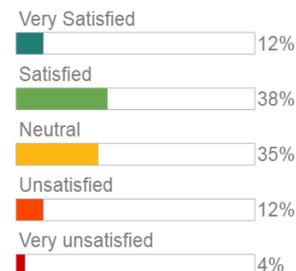


Objectivity and fairness?



3. What is your overall satisfaction with this audit?

(Scale: Very satisfied, Satisfied, Neutral, Unsatisfied, Very unsatisfied)



Customer Survey Results – Lane County Behavioral Health Audit 2016

4. What could be improved?:

(open-ended; 11 respondents)

- Statements made without source citation is a fundamental writing flaw. The statements made in many parts give the impression of fact, but without supporting information can merely be taken as conjecture and fail to support a conclusion. For an audit, I find this highly subjective and lacks objectivity.
- There are things stated as fact, yet there is no reference as to where the information or statistics came from. Footnotes with where statistics came from would be an improvement.
- This report substantially addresses jail operations regarding the mentally ill with a direct impact on the Sheriff's Office. A pre-release review and department response should have been afforded all departments addressed/affected in the report. There is questionable and confusing information in the report that a department response from the Sheriff's Office would greatly mitigate. Maybe a change to the policy should be considered to include a pre-release review by all affected departments. The report contains many statements of fact or conclusion with no citations to the sources of information[...]
- I disagree with the part about inmates mental health being worse off after incarceration.
- Addressing if it appears that the model is sustainable; and scenarios for both yes and no conclusions. Possible impacts in continued funding to other parts of Lane County's services.
- I would appreciate seeing more of a focus on working on dual diagnosed (MH and DD) people that need housing, foster care, group home, levels of care that can provide the support people need and not try to delineate which is causing the crisis the mental health issues or the DD issues.
- I am curious as to the basis of, "When individuals with mental illness leave jail, they often have worse mental health than when they first arrived." How does one determine that? Is that true of our local jail, or all jails? What is the evidence of that occurring?
- THIS IS YEARS OVERDUE
- Having dealt with this department on a personal level I find that LCMH is deficient in many areas. The lack of staffing, lack of options, lack of services makes it impossible to follow through and get good outcomes for people dealing with individuals with mental illness. My neighborhood lives in fear and LCMH has said they can only respond when criminal acts have occurred. This is troubling and terrifying. I think the auditors should have talked to people using the services to see how effective they are. Waiting for something "really bad" to happen is not comforting at all.
- Using more plain language and directness. Nice layout and visual ease for reading
- More research into what we offer in regard to aligning with community supports. I feel like that area was poorly represented. Or it could be that I myself am biased in that area.



DRAFT

LANE COUNTY PERFORMANCE AUDIT COMMITTEE 2016 ANNUAL REPORT

The Performance Audit Committee provides valuable input to the Board of Commissioners on significant audit matters and is responsible for ensuring the performance audit program functions well. The Committee also promotes the independence of the performance audit function.

The Lane County Performance Audit Committee was newly formed in 2016 and met for the first time on June 22, 2016. The committee met three times in 2016. Current membership, as of December 2016, is as follows:

- Denis Hijmans (Chair), at-large
- Trisha Burnett (Vice-Chair), at-large
- John Barofsky, at-large
- Martin Henner, at-large
- Pat Farr, Lane County Commissioner
- Sheriff Byron Trapp (Elected Official), ex-officio
- Steve Mokrohisky, County Administrator, ex-officio
- Greg Rikhoff, Director of Operations, ex-officio
- Christine Moody, Budget & Financial Planning Manager, ex-officio
- Mike Finch, Information Services Director, ex-officio

2016 Accomplishments

- Reviewed and recommended the Performance Auditor's Proposed Two-Year Audit Plan (2016-2018) to the Board of Commissioners
- Reviewed Lane Manual Policy 3.077 (Performance Audit Committee), and discussed the committee's roles and responsibilities
- Drafted and reviewed committee bylaws and recommended the final revised bylaws to the Board of Commissioners
- Recommended to the Board of Commissioners a change to Lane Manual Policy 3.077 to reflect the language in the committee bylaws
- Reviewed the Performance Auditor's strategic plan and goals
- Reviewed the Performance Auditor's annual statement of independence
- Reviewed the Performance Auditor's compensation and staffing
- Reviewed the Job Description for the Performance Auditor
- Reviewed the Performance Auditor's quality control system
- Reviewed the Performance Auditor's time tracking reports
- Reviewed the Fraud, Waste, and Abuse Hotline program
- Reviewed the Performance Auditor's Fiscal Year 17-18 Preliminary Requested Budget
- Reviewed post audit survey results for the Financial Indicators Audit
- Reviewed the fieldwork plan for the Behavioral Health Audit
- Monitored the Performance Auditor's progress on the audit plan
- Reviewed the audit process for the Community Mental Health Program (Behavioral Health) Audit and hosted a presentation of results by the Performance Auditor

2016 Findings and Recommendations to the Board of Commissioners

- On June 22, 2016, the committee reviewed the Performance Auditor's Proposed Two-Year Audit Plan (2016-2018) and recommended the audit plan to the Board of Commissioners
- On September 22, 2016, the committee reviewed committee bylaws and recommended the final revised bylaws to the Board of Commissioners
- On September 22, 2016, the committee recommended to the Board of Commissioners a change to Lane Manual Policy 3.077 to reflect the language in the committee bylaws

Focus Areas for 2017

- Continue to review and understand the committee's roles and responsibilities
- Continue to promote independence of the performance audit function and ensure the performance audit program functions well by fulfilling committee responsibilities
- Promote the visibility of the County Performance Auditor's Office and published audit reports
- [Other focus areas....]

Committee Responsibilities

- General Responsibilities
 - Hold annual meeting for planning goals and objectives, and review prior year performance
 - Retain flexibility and maintain ability to respond to incidents as they emerge
 - Work with staff to anticipate and provide information as needed
 - Meet once each calendar quarter; emergency meetings permitted
 - Review and request annual budget
 - Review Performance Auditor's Strategic Plan
 - Review operation of Fraud, Waste, and Abuse Hotline
 - Review and recommend the Audit Plan to the Board of Commissioners annually and comment on Performance Auditor's annual program goals
 - Individual study of audit best practices and other learning opportunities
 - Provide annual written report of findings and recommendations to the Board
 - Ensure maximum coordination between auditor and contracted audit efforts
- Audit Responsibilities
 - Review post audit survey results
 - Ensure audit reports are transmitted to the Board of Commissioners and the public
 - Ensure quality control compliance with professional standards and legal requirements
 - Review and support Performance Auditor's fieldwork plans
 - Evaluate findings and recommendations of internal and external quality assurance reviews (external reviews are every three years)
- Auditor Oversight
 - Review Performance Auditor's annual statement of independence
 - Monitor ongoing independence
 - Ensure Performance Auditor meets professional standards
 - Review Performance Auditor's time tracking reports
 - Participate in Performance Auditor's annual 360 Performance Review
 - Selection, compensation or dismissal of the Performance Auditor

Approved by the Performance Audit Committee January __, 2016