

AGENDA
APRIL 30, 2010
DAN POHTO
CLERK'S COUNTY AUDIT DIRECTOR PRESENTATION
CHARTER REVIEW BOARD

Generally, compliance/financial/control audits focus on processes, procedures and how things get done. Performance audits emphasize accomplishments and results, in other words, the outputs and outcomes.

The following outline presents a high level overview of the Clerk's County Audit Department duties and processes utilized.

1. The Clerk's County Audit Department's Annual work plan is reviewed with the County Administrator and BOCC Chair (and distributed to all Commissioners). It is approved by the Clerk. See attached.
2. In July 2009, the Clerk and the BOCC signed a Memo of Understanding for the Clerk's Office to conduct performance audits for the BOCC. See attached.
3. A sample Clerk's County Audit duties as outlined in Clerk's County Audit's "Statement of Purpose":
 - a. Review internal controls to insure they are adequate and working,
 - b. Financial audit of revenue and expenditures for appropriateness,
 - c. Compliance audit of BOCC contracts,
 - d. Information Technology (i.e., computer system) audits,
 - e. Investigate suspected employee fraud and assist law enforcement,
 - f. Conduct reviews of management letters of external certified public accounting firm's audits of the County,
 - g. Conduct follow-up reviews of Clerk's County Audit reports,
 - h. Conduct audits, reviews, and special investigations not included in the annual audit plan as requested by the BOCC, County Administrator, the Clerk, and other officials, as resources and priorities allow, and
 - i. Upon BOCC request, the Clerk's County Audit Department will conduct performance audits.
4. Clerk's County Audit Reports can be viewed at:
<http://www.hillsclerk.com/PublicWeb/CountyAuditReportsSummary.aspx>
5. The Office of the Internal Performance Auditor's cumulative expenditures from FY 2006 through FY 2009 are over \$1.725 million. To date, no "yellow book" or "red book" performance audit report has been completed.