

FY 2023-24 Adopted Budget and Multi-Year Capital Plan

Audit and Management Services

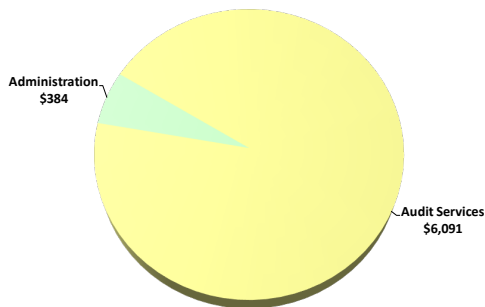
Audit and Management Services (AMS) performs audits to validate compliance with applicable rules and regulations and identifies opportunities to improve performance and foster accountability.

As part of the General Government strategic area, AMS examines the operations of County government, other governmental jurisdictions and external companies, contractors and grantees to ensure that public funds are being spent appropriately and efficiently. AMS regularly performs audits of high-risk functions and activities and responds to special audit requests from the Office of the Mayor, Board of County Commissioners, and Department Directors. Audits are conducted in accordance with professional internal auditing standards, which require assessing risks, planning and performing work to achieve desired objectives; and communicating results that are accurate, constructive, timely and adequately supported.

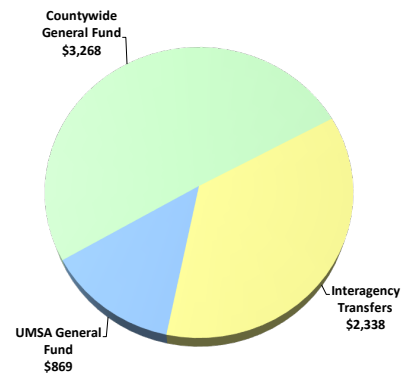
Department stakeholders include County departments and their business partners, as well as the general public.

FY 2023-24 Adopted Operating Budget

Expenditures by Activity (dollars in thousands)



Revenues by Source (dollars in thousands)



FY 2023-24 Adopted Budget and Multi-Year Capital Plan

TABLE OF ORGANIZATION

<u>AUDIT SERVICES</u> Performs audits to improve performance and foster accountability, while promoting a more efficient, effective and ethical County government	
<u>FY 22-23</u> 41	<u>FY 23-24</u> 41

<u>ADMINISTRATIVE SUPPORT SERVICES</u> Provides departmental support primarily in the areas of budget preparation and fiscal management, procurement, personnel administration, audit report processing, inventory/file management and information technology assistance	
<u>FY 22-23</u> 4	<u>FY 23-24</u> 4

The FY 2023-24 total number of full-time equivalent positions is 45.

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DIVISION: AUDIT SERVICES

The Audit Services Division performs audits to improve performance and foster accountability, while promoting a more efficient, effective, and ethical County government.

- Assists in developing more effective approaches and tools for County departments responsible for monitoring grantees, to ensure consistency, efficiency and effectiveness
- Conducts follow-up audits to ensure appropriate actions have been taken to address significant audit findings
- Consults with departments to ensure maximum collection of outstanding audit assessment fees
- Develops in-house training curriculum commensurate with planned audits to ensure continued staff proficiency
- Issues audit reports aimed at improving efficiency and effectiveness of County operations
- Uses automated analytical tools to conduct operational analyses that yield cost savings and/or cost-avoidance and identifies significant and/or unusual variances that, if timely detected, can avert or identify fraud, waste or abuse

Strategic Objectives - Measures

- GG4-1: Provide sound financial and risk management

Objectives	Measures			FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24
				Actual	Actual	Budget	Projection	Target
Conduct audits aimed at operational efficiency and effectiveness	Amount collected from assessments (in thousands)*	OC	↑	\$1,283	\$230	\$1,500	\$1,500	\$1,500
	Percentage of audit reports issued within 90 days of fieldwork completion	EF	↑	81%	80%	50%	50%	50%
	Audit reports issued	OP	↔	57	54	50	50	50
	Amount assessed from audits (in thousands)*	OC	↑	\$2,323	\$2,670	\$3,000	\$3,000	\$3,000
	Percentage of planned follow-up audits completed**	OP	↔	81%	36%	50%	50%	50%

* Assessments and collections vary annually based on the audit results and number of revenue audits performed

** In FY 2021-22, higher risk audits were prioritized, resulting in a decrease in follow up audits

DIVISION COMMENTS

- The FY 2023-24 Adopted Budget includes \$2.338 million for direct audit services provided for County departments such as Aviation, Water and Sewer, Seaport, Public Housing and Community Development, Solid Waste Management, Transportation and Public Works, Office of the Citizens' Independent Transportation Trust, Regulatory and Economic Resources, Corrections and Rehabilitation, Parks, Recreation and Open Spaces, and others

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SELECTED ITEM HIGHLIGHTS AND DETAILS

Line-Item Highlights	(dollars in thousands)				
	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Projection FY 22-23	Adopted FY 23-24
Advertising	0	0	0	0	0
Fuel	0	0	0	0	0
Overtime	0	0	0	0	0
Rent	0	0	0	0	0
Security Services	0	0	0	0	0
Temporary Services	0	0	0	0	0
Travel and Registration	2	1	14	14	14
Utilities	21	13	22	22	15

OPERATING FINANCIAL SUMMARY

(dollars in thousands)	Actual FY 20-21	Actual FY 21-22	Budget FY 22-23	Adopted FY 23-24
Revenue Summary				
General Fund Countywide	1,915	2,180	3,184	3,268
General Fund UMSA	540	579	847	869
Fees for Services	2,202	2,222	2,297	2,338
Total Revenues	4,657	4,981	6,328	6,475
Operating Expenditures Summary				
Salary	3,250	3,523	4,386	4,472
Fringe Benefits	1,242	1,318	1,677	1,696
Other Operating	102	70	181	247
Charges for County Services	58	61	69	45
Capital	3	9	15	15
Total Operating Expenditures	4,655	4,981	6,328	6,475
Non-Operating Expenditures Summary				
Transfers	0	0	0	0
Distribution of Funds In Trust	0	0	0	0
Debt Service	0	0	0	0
Depreciation, Amortizations and Depletion	0	0	0	0
Reserve	0	0	0	0
Total Non-Operating Expenditures	0	0	0	0

(dollars in thousands)	Total Funding		Total Positions	
	Budget FY 22-23	Adopted FY 23-24	Budget FY 22-23	Adopted FY 23-24
Expenditure By Program				
Strategic Area: General Government				
Administration	370	384	4	4
Audit Services	5,958	6,091	41	41
Total Operating Expenditures	6,328	6,475	45	45