

Lane County - Service Option Sheet - FY 23-24 Proposed

SOS C14: **Performance Auditor**
 Dept: County Administration
 Contact: Laura Holtgrieve x4062/Judy Williams x4527

Service Category:

| | | | |
|-----------------|-------------|---------|-------|
| Mandate | None | Related | SHALL |
| Leverage | None | Some | HIGH |

Executive Summary

Performance audit services. 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. The 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 2.015.005. Lane Manual 3.035.005 – 3.035.030 defines the Performance Auditor position and describes the role, place in the organization, reporting relationships, and functions.

Service Descriptions

| | Revenue | Expense Total | General Fund | FTE |
|------------------------------|-----------|---------------|--------------|------|
| Proposed Budget Total | \$155,658 | \$182,026 | \$26,368 | 1.00 |
| Current Service Level | \$155,658 | \$182,026 | \$26,368 | 1.00 |

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. This also includes extra-help funding.

State/Federal/Local (Lane Code) 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 |