

W. T. B. I.

IN THE BOARD OF COUNTY COMMISSIONERS
OF LANE COUNTY, OREGON

ORDER NO. 04-12-

) IN THE MATTER OF APPROVING THE
) INTERNAL AUDITOR WORK PLAN FOR
) 2005
)
)

WHEREAS, the Board has hired an Internal Auditor for the purpose of conducting financial, operational and performance audits; and

WHEREAS, the Internal Auditor has submitted a proposed work plan detailing projects to be undertaken during the ensuing year; and

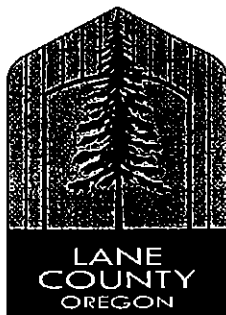
WHEREAS, the Board has reviewed the proposed work plan and will receive periodic updates on the status of the work plan;

NOW, THEREFORE IT IS HEREBY ORDERED that the Internal Auditor proposed work plan for 2005 be adopted.

DATED this _____ day of _____, 2004.

Chair, Lane County Board of
Commissioners

APPROVED AS TO FORM
Date 12/7/04 lane county
Teresa Spilke
OFFICE OF LEGAL COUNSEL



Lane County Internal Audit

Work Plan 2005

Performance and Revenue Audits

Employee Benefits (Health Insurance)

Review eligibility, payment of premiums, collections of self-pay premiums and COBRA administration to verify participants are added/deleted from coverage appropriately and insurance benefits are administered efficiently.

Car Rental Tax Collection

Random audit of car rental agencies to ensure the proper amount of tax is collected and remitted to the county.

Property Tax Collection

Review Assessment & Taxation process for adding new construction to the tax rolls. Review process for property divisions to ensure efficient and accurate recording of all taxable parcels.

Transient Room Tax

Review City of Eugene TRT audits, verify that all subject rental income is reported.

Accounts Receivable Systems

Review need for and use of accounts receivable programs in county departments to standardize processes and procedures, including using the owned PeopleSoft functionality.

Public Safety System

Review status of implementation of recommendations from NIC jail staffing study. Investigate opportunities to reduce jail health costs.

Performance Measure Review

Review performance measures to ensure adopted measures are meaningful, accurate and reflect desired outcomes – select departments with implemented performance measures.

Road Maintenance Consolidation Audit

Participate as requested by the Board in potential audit of interagency consolidation opportunities.

Ongoing Projects

HIPAA Privacy Officer

Continue work on implementation of Security Rule (April 2005 deadline) and monitor Privacy Rule issues.

External Audits

Monitor annual external audit, participate in audit meetings and provide information as requested. Respond to grantor agency audit issues as needed.

Process Improvement Projects

Short-term process improvement projects as requested (examples: HHS birth/death certificate process; DA witness payments; cash payment of SO trust accounts).

Follow-up on Prior Reports

Review prior audit recommendations for implementation. Assist with implementation efforts.

Cost Analysis and Review

Review budget and financial impacts of various initiatives or options, as requested.

Administrative Items

Continuing Education

Meet GAGAS continuing education requirements

Finance & Audit Meetings, Staff Meetings, Performance Counts.