

Lane County Performance Auditor Profile

Government structure

County Government, home rule charter, Board of County Commissioners (5 districts, 5 Commissioners)

Population Size: Roughly 360,000

Number of employees: Roughly 1500

Total FY 17-18 County Budget: Roughly \$600 million (includes all funds)

County Performance Auditor Structure

The structure was revised as of January 2016, which included adding an audit committee. The prior structure was in place since 1986 with the first performance auditor. There have been five auditors in Lane County's history.

Reporting Structure/Appointments/Dismissal: The County Performance Auditor (auditor) is appointed or dismissed by the Board of County Commissioners after reviewing a recommendation from the Performance Audit Committee

Auditor's Office Budget: Currently roughly \$170,000 / 1.25 FTE. The requested budget is reviewed by the Audit Committee, and the committee advises the Board of County Commissioners on the requested budget.

Performance Audit Committee: Advises the Board of County Commissioners on significant audit matters and provides oversight over the auditor and auditor's office. Voting members are four at-large citizen members and one commissioner, with five ex-officio non-voting members (held by county management). Qualifications of at-large members: collectively possess sufficient knowledge in performance auditing and public management practices. Desired qualifications to be considered may include experience as a performance auditor, a Certified Public Accountant, Certified Internal Auditor, public manager, or other relevant professional experience.

Auditing standards: The auditor's office will adhere to recognized government auditing standards in conducting their work, including standards related to independence. The office will also receive quality reviews in accordance with applicable government auditing standards by a third party group (currently required every 3 years).

Auditor's authority and scope of audits: The auditor is authorized to conduct performance audits for all departments, offices, activities, and programs under the control of the County, including operational, compliance, and information systems. Additionally, the auditor is authorized to perform special reviews and investigate allegations of misuse of County assets or resources.

Audit reports: Audit reports are made public and retained in perpetuity.

Annual Audit Plan: Auditor submits an annual audit plan to the Performance Audit Committee and Board for review, suggestions, and comments. The Board approves the audit plan.

Access to employees/records: Subject to state and federal laws and regulations, all officers and employees of Lane County will furnish to the auditor full, free, and unrestricted access to employees,

information and records within their custody regarding powers, duties, activities, organization, property, financial transactions, contracts and methods of business required to conduct an audit or otherwise perform audit duties. If such officers, employees or contractors fail to produce the aforementioned access and/or information, the County Performance Auditor may initiate a search for and obtain copies from computerized systems, book, paper or record of any such official or employee, or outside contractor or subcontractor, in accordance with state law or the applicable contract.

Auditor qualifications: Auditor must have a bachelor's degree in public policy, public administration, accounting, business administration, economics or a related field and five years of progressively responsible related experience, including supervisory experience; or an equivalent combination of education and experience sufficient to successfully perform the essential duties of the job. Proficiency may be demonstrated by relevant certifications, such as Certified Internal Auditor (CIA) or Certified Public Accountant (CPA), or have completed an advanced degree and have at least five (5) years' experience in government auditing, evaluation, or analysis.

Strengths of this structure:

- The auditor reports directly to the Board of County Commissioners and is hired and dismissed by the Board. Thus, the auditor does not report to the County Administrator or other management.
- The Audit Committee provides additional support for the auditor's independence and work, and advises the board on all aspects of the performance audit function. The Audit Committee also provides oversight over the auditor and audit function, ensuring that the auditor is maintaining independence and objectivity, following government auditing standards, conducting audits and issuing reports, etc.
- This structure follows an internal auditor structure that allows the auditor to be part of the team, which may increase the ability of the auditor to build trust and relationships with staff and management in the programs and departments under audit. Trust and relationship building can be very important for the auditor's ability to conduct valuable performance audits that provide useful information and conclusions about a program and relevant and appropriate recommendations.

Weaknesses of this structure:

- The auditor must get approval from the Board of County Commissioners on the Annual Audit Plan, instead of having the authority to decide which audits to perform.
- County policy does not currently provide for a specific minimum budget level for the auditor's office.