

Audit Services

2018 Performance Measures

Audit Services examines and evaluates County programs. Our work is independent and objective. We make recommendations to improve programs. We emphasize transparency and accountability.

We have auditors with varying expertise, advance degrees and certifications which include Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner and Certified in Risk Management Assurance.

We select possible audit topics by considering risks to the county, requests from management and direction from the Board of County Commissioners. The County Commissioners and the Board's Audit Committee review and approve our annual plan.

We report the results of our audit work to the County Commission and make our audit reports public.

Mission

As the independent evaluator of Johnson County activities — Audit Services provide objective assurance and insight regarding the effectiveness and efficiency of the county's operations, services, programs, risk management and internal controls.

Vision

We are recognized as a knowledgeable, valued and trusted audit and consulting partner.

Core values

- **Service** through professional competence and due care
- **Trust** through integrity and objectivity
- **Professionalism** through behavior and conduct

Did you know?

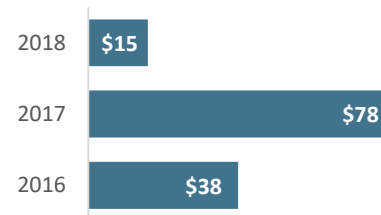
We follow *Government Auditing Standards* issued by the U.S. Comptroller General.



Financial

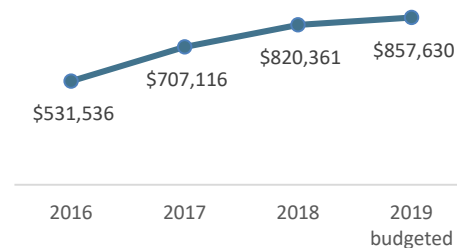
Indirect financial impact

Estimated value of spending or assets reviewed (in millions of dollars).



We measure the value of assets protected by controls and recommendations that we audited.

Audit Services expenditures



Audit Services staff increased from five to seven employees in 2017.

Audit Services' budget represents 0.11 percent of the County's total 2019 budget.

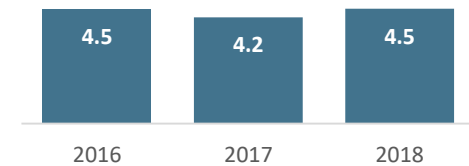


Customers

We survey department management after each audit. Ratings go from 1 (strongly disagree) to 5 (strongly agree).

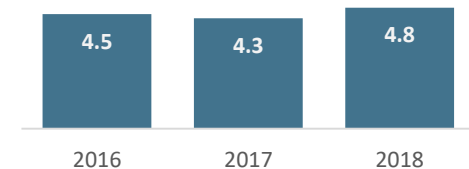
Average of satisfaction scores

Goal: Average score of at least 4



Audit provided value

Goal: Average score of at least 4



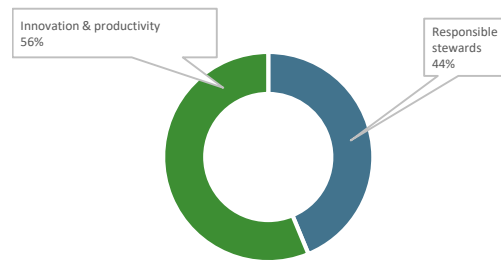
Audit recommendations

	2016	2017	2018
Made	46	40	32
Implemented	17	21	40
Closed without action	3	10	1

Audit Services

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Recommendations aligned with Board of County Commissioners' strategic goals



Most of our recommendations in 2018 aligned with the Board's strategic goal to empower employee innovation and productivity.



Internal

Audit products completed

Goal: 2018 and 2019 complete 5 audits and 4 special projects

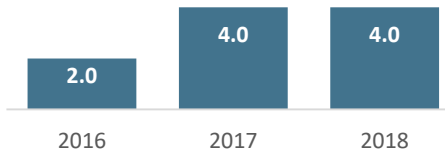
	2016	2017	2018
Audit reports	3	3	4
Consulting services and special projects	5	5	6

Did you know?

We report to the Board of County Commissioners providing us with complete independence from the organizations we audit. *Government Auditing Standards* require independence.

Completed within communicated timeframe

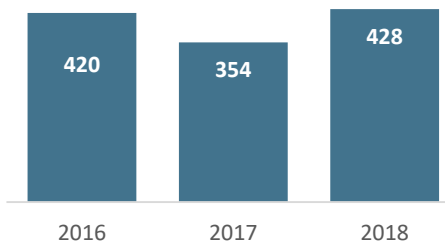
Goal: Average score of at least 4



Learning & Growth

Professional continuing education hours

Goal: 350 hours based on 50 hours per staff person.



Government Auditing Standards require each auditor to receive 40 hours of training. Our continuing education goal exceeds the minimum.



2018 Audits

We released four audit reports in 2018. You can read our reports at audit.jocogov.org

District Coroner's Administrative Activities: We looked at revenues, expenses and contracting and recommended strengthening controls.

Leadership Business Expense Authorization: We looked at both purchasing cards and business expenses. Leadership complied with County guidelines.

Johnson County Sheriff's Office Revenue: We looked at revenues and payments and made recommendations to strengthen controls.

Med-Act Transition: We looked at fees, billing, inventories, fleet and performance management and made recommendations to improve operations.



Looking Ahead

I'm excited about what lies ahead for Audit Services. Our 2019 plan includes audits of contract management, corrections, human services, and cybersecurity. It's a great time to be an internal auditor.

Ken Kleffner
County Auditor