

Audit Services

2019 Performance Measures

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

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 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.

Did you know?

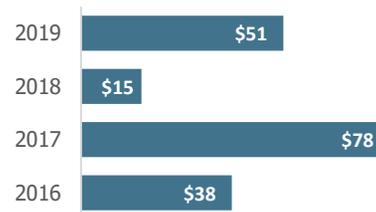
County management implemented changes in 2019 to centrally purchase IT equipment based on an audit recommendation. These changes saved the County \$550,000 in 2019.



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. 2019 data excludes the physical security audit.

Audit Services expenditures



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

Audit Services' budget represents 0.10 percent of the County's 2020 budget.

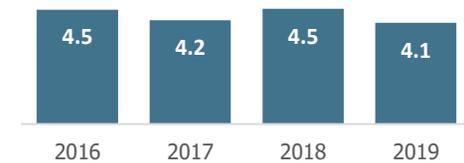


Customers

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

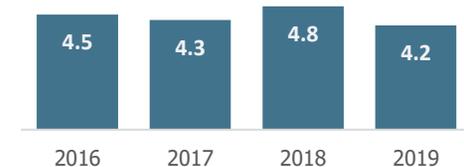
Average of satisfaction scores

Goal: Average score of at least 4



Audit provided value

Goal: Average score of at least 4



Audit recommendations

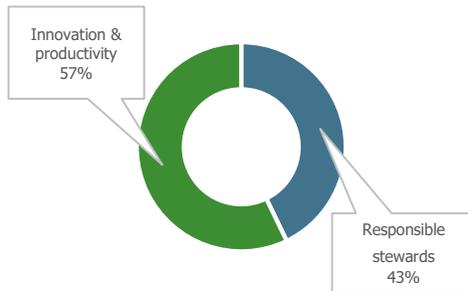
	2016	2017	2018	2019
Made	46	40	32	29
Implemented	17	21	40	38
Closed without action or follow up	3	10	1	19

The 19 recommendations from the Law Library audit were closed without follow-up.

Audit Services

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Recommendations aligned with Board of County Commissioners' strategic goals



Most of our recommendations in 2019 aligned with the Board's strategic goal to empower employee innovation and productivity.

Internal

Audit products completed

Goal: 2019 complete 5 audits and 4 special projects; in 2020, complete 6 audits and 4 special projects.

	2016	2017	2018	2019
Audit reports	3	3	4	3
Consulting services and special projects	5	5	6	7

Did you know?

Even auditors get audited. Auditors from Berkeley, CA, and Wyandotte County, KS, reviewed our work and found our processes adequately designed and operating effectively. You can find their report, from November 2019, on our web page.

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.



Audit staff have varying expertise, advance degrees and certifications which include Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, Certified in Risk Management Assurance, Certified Government Financial Manager and Certified Government Audit Professional.



2019 Audits

We released three audit reports in 2019. You can read our reports at audit.jocogov.org

Cybersecurity Incident Response and Recovery: We looked at plans for responding to and recovering from an IT incident. We made recommendations to improve the County's ability to respond to cybersecurity incidents.

Johnson County Law Library: We looked at internal controls in the library's operations and finances. We made recommendations to strengthen controls and improve operations.

Physical Security Management: We looked at security measures to protect the public and employees and to safeguard assets. We made recommendations to strengthen the County's security management program.



My Thoughts

In 2019, our audit recommendations made Johnson County government better. We saw improved cybersecurity measures, a strengthened physical security program, and more efficient IT purchases. With our talented and committed Audit Services staff and support from the Board of County Commissioners and County leadership, I am confident we can make an even greater impact in 2020 and beyond.

Ken Kleffner
County Auditor