

Audit Services

2020 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?

The Department of Technology and Innovation developed a new database and reporting tool for Audit Services to manage audit recommendations. This new system makes it easier to monitor progress made on each recommendation and automates our reporting process.

Financial

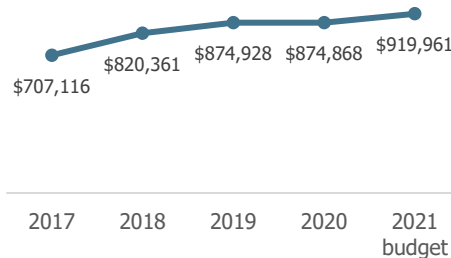
Indirect financial impact

Goal: \$45 million. Estimated value of spending or assets reviewed (in millions of dollars).



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

Audit Services expenditures



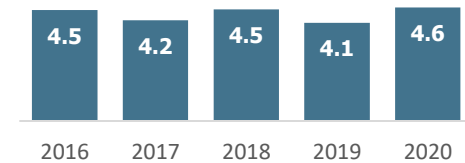
Audit Services’ budget represents 0.10 percent of the County’s 2021 budget.

Customers

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

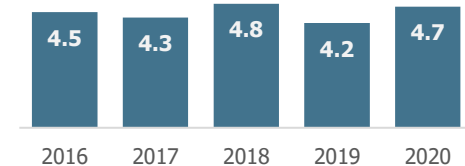
Average of satisfaction scores

Goal: Average score of at least 4



Audit provided value

Goal: Average score of at least 4



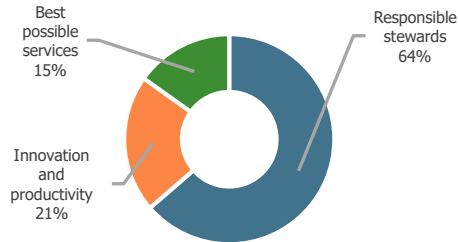
Audit recommendations

	2016	2017	2018	2019	2020
Implemented	13	28	43	35	14
Closed without action or follow up	9	5	0	19	1

Audit Services

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Recommendations aligned with Board of County Commissioners' strategic goals



Internal

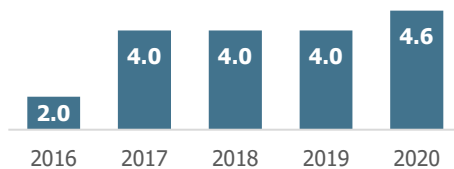
Audit products completed

Goal: 2020 complete 6 audits and 4 special projects.

	2016	2017	2018	2019	2020
Audit reports	3	3	4	3	7
Recommendations	46	40	32	29	33
Consulting services and special projects	5	5	6	7	4

Completed within communicated timeframe

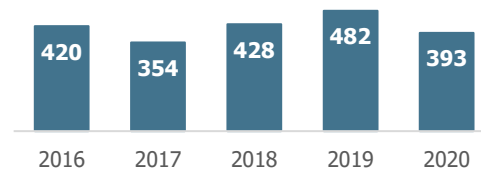
Goal: Average score of at least 4.



Learning & Growth

Professional continuing education hours
 Goal: 350 hours based on 50 hours per staff person.
 We revised our 2020 goal to 40 hours per staff person due to the pandemic.

Government Auditing Standards require each auditor to receive at least 80 hours of training in every two year period.



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

2020 – what a challenging year. Audit staff innovated and adapted to the pandemic. We released seven audits in 2020. Our audit work provided assurance, improved services and protected resources. I am confident our audit work will continue to add value.

Ken Kleffner, County Auditor



2020 Audits

We released seven audit reports in 2020. You can read our reports at audit.jocogov.org

Cybersecurity Identify and Cybersecurity Awareness and Training: These two audits addressed cybersecurity. The reports are confidential under state law. We made 17 recommendations to improve cybersecurity.

Contract Administration: We looked at County processes to ensure contract requirements are satisfied. We made recommendations to strengthen oversight.

Section 8 Housing Choice Voucher Program: We looked at the County program to administer federal funds to help vulnerable people with housing. The program performed well. We made no recommendations.

Records and Tax Administration: We looked at the process for preparing property tax bills. The County designed a process to ensure accurate bills. We made no recommendations.

Juvenile Detention Center: We looked at how the County ensures safe conditions for youth and staff at the detention center. We made recommendations to improve safety.

Transit: We looked at the agreement with Kansas City Area Transportation Authority. Most deliverables were met. We made recommendations to strengthen oversight.