

Highlights

Internal Audit Report to the Board of Supervisors/School Board

Human Services Deputy County Administrator's Expenditures



Why We Did This Review

Internal Audit conducted this review as part of our FY15 audit plan approved by the County Administrator and School Board Superintendent.

The audit focused on reviewing Human Services Deputy County Administrator's non-payroll expenditures in FY15 (as of March 31, 2015) for compliance with County Administrative Policies and Procedures. In particular, our objectives were to:

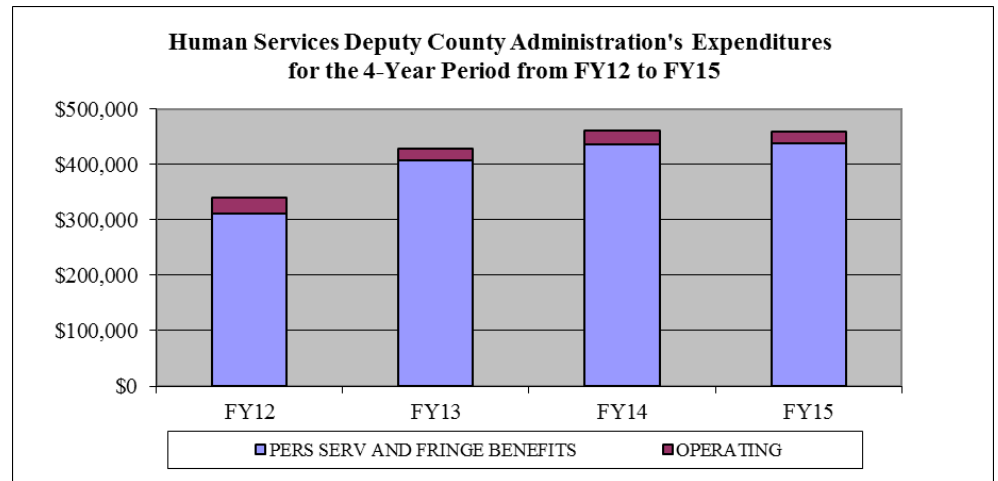
- Test for potential duplicate payments and split purchases.
- Test travel and training expenditures.
- Test wireless devices and non-cash awards.
- Report results to the County Administrator.

Commendation

We commend Human Services Administration as all expenditures were created and approved by authorized employees, traced and agreed to supporting documentation, followed proper County procedures, were for legitimate County business, and there were no duplicate payments or split purchases.

What We Found

For FY15, department expenditures totaled \$458,595 including operating expenditures of \$20,192. As shown in the chart below, there has been an (34.58%) increase in expenditures over the past 4 years. Expenditures have experienced fluctuations each year (ranging from a 25.74% increase to a 0.52% decrease) from FY12 to FY15. In FY12, a vacancy in the department reduced payroll expenditures.



Non-Payroll Expenditures

Audit testing was performed for FY15 (as of March 31, 2015), and the following was noted:

- All invoices were created and approved by the appropriate individuals.
- All 27 non-payroll expenditures tested traced and agreed to supporting documentation, complied with County policies and procedures, and were for legitimate, reasonable County business.
- No duplicate payments and split purchases were found.

We appreciate the cooperation received from management and staff while conducting this audit.

