



Judicial Council of California . Administrative Office of the Courts

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REPORT TO THE JUDICIAL COUNCIL

For business meeting on: August 27, 2010

Title	Agenda Item Type
Judicial Branch Administration: Governance of the Branch Audit Program	Action Required
Rules, Forms, Standards, or Statutes Affected	Effective Date
None	August 27, 2010
Recommended by	Date of Report
Administrative Office of the Courts	August 12, 2010
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Executive Summary

The Administrative Office of the Courts (AOC) recommends that the Judicial Council approve procedures concerning the public disclosure of final audit reports, the formal reporting of audit results and activities to the council on a regular basis, and a process to report any impairment that may affect the ability of Internal Audit Services (IAS) to perform its function. These recommendations support branch governance and enhance accountability through reporting and review of the financial, compliance, and operational activities of the judicial branch.

Recommendation

The Administrative Office of the Courts proposes the following recommendations to enhance the procedures of the judicial branch audit program:

1. Audit reports will be submitted through the Executive and Planning Committee to the Judicial Council. Audit reports will not be considered “final audit reports” until formally accepted by the council.

2. All final audit reports will be placed on the California Courts public website to facilitate public access. This procedure will apply to all reports accepted by the Judicial Council after approval of this recommendation.
3. The senior manager of Internal Audit Services, on an annual basis, will:
 - a. Report on audit results and activities undertaken in the previous year; and
 - b. Present for review and approval the Superior Court Audit Schedule (Attachment 3) for the next fiscal year. This report will include the anticipated schedule for the next four fiscal years.
4. As considered necessary and appropriate, the senior manager of Internal Audit Services will prepare a report on any impairment or restriction on the independence of Internal Audit Services for the Administrative Director of the Courts to present to the Judicial Council's Executive and Planning Committee.

Previous Council Action

The Judicial Council has taken no previous action concerning the recommendations presented above. At its February 27, 2004, business meeting, the Judicial Council approved the Internal Audit Services Charter (Attachment 1), which formalized the mission, objectives, scope, responsibility, authority, and independence of IAS. The charter recognizes IAS as the internal and independent appraisal entity of the judicial branch.

At its February 26, 2010, business meeting, the Judicial Council directed staff to provide the proposed audit policy changes to the courts for their input and then return to the council for final action on the items.

Rationale for Recommendation

The principles of transparency in, and accountability for, the use of public resources are fundamental to well-run governing processes. Government officials are trustees of public funds and, as such, are responsible for carrying out public functions efficiently, economically, effectively, ethically, and equitably. High-quality auditing is essential for government accountability to the public and provides critical information necessary for the effective administration of programs. Auditing of government programs should provide independent, objective, fact-based, nonpartisan assessments of the stewardship, performance, and cost of government policies, programs, and operations. Government audits also provide key information to stakeholders and the public in order to maintain accountability, help improve program performance and operations, reduce costs, facilitate decisionmaking, stimulate improvements, and identify current and projected multidisciplinary issues and trends that affect government programs and the people those programs serve.

These recommendations allow for the more effective discharge of the Judicial Council's responsibility under Government Code section 77009(h), which specifies that "[t]he Judicial Council or its representatives may perform audits, reviews, and investigations of superior court

operations and records wherever they may be located.” Additionally, the recommendations allow for improved compliance with generally accepted auditing standards, including standards on oversight and governance of the function as issued by the U.S. Government Accountability Office (GAO), which has issued generally accepted government auditing standards; the American Institute of Certified Public Accountants, which has issued *Codification of Statements on Auditing Standards*; and the Institute of Internal Auditors, which has issued *International Standards for the Professional Practice of Internal Auditing*.

Submission of audit reports through the Executive and Planning Committee to the Judicial Council

In July 2009, the Governor signed Senate Bill X4 13, a budget trailer bill that, among other things, clarified the public’s right to access certain administrative records held by the superior courts and the AOC. It also required the Judicial Council to adopt rules of court by January 1, 2010, that provide for public access to nondeliberative or nonadjudicative court records and budget and management information. The rules, 10.500 and 10.501, were adopted by the Judicial Council on December 15, 2009, with an effective date of January 1, 2010. Final audit reports are among the judicial administrative records that are subject to public access unless an exemption from disclosure applies. (Cal. Rules of Court, Rule 10.500(e)(2).) The documents prepared by IAS staff and used in the preparation of the final audit report are deliberative documents and are not subject to public disclosure under rule 10.500 of the California Rules of Court. The current proposal’s recommendation concerning final audit reports provides for increased accountability and transparency of the internal audit process and the activities of the branch.

Previously, an audit report was considered final and available for public disclosure when the report was issued to the presiding judge of the superior court subject to the audit or the head of the division or organization responsible for the function or activity being audited. One of the government auditing standards issued by the GAO regarding reporting states:

Audit organizations in government entities should distribute audit reports to those charged with governance, to the appropriate officials of the audited entity, and to the appropriate oversight bodies or organizations requiring or arranging for the audits.

Attachment B provides a flowchart of the four proposed stages that would be involved in finalizing an audit report. The first stage involves the court and its review of and concurrence with the issues identified in the audit process. This process also allows the court to request an additional review of the draft audit report by the chief deputy director before the draft report is submitted to the Judicial Council’s Advisory Committee on Financial Accountability and Efficiency for the Judicial Branch. Stage two of the process is the submission of the draft audit report to the advisory committee for review. The draft report would then be sent through the Executive and Planning Committee to the Judicial Council for acceptance. As necessary, IAS would respond to comments and discuss issues or concerns with the court as part of the advisory committee’s, Executive and Planning Committee’s, and Judicial Council’s review of the draft

report. Stage three is the Judicial Council's review and acceptance of the report. Stage four is the placement of the "final report" on the California Courts public website.

Consistent with the council's responsibility under Government Code section 77009(h), we recommend that audit reports be submitted through the Executive and Planning Committee to the Judicial Council for acceptance before they are considered final.

Placement of final audit reports on the public website

Publishing final audit reports on the California Courts public website will enhance branch transparency and accountability by ensuring that the reports are easily obtainable by members of the public and is consistent with the policy of other state audit organizations. Previously final audit reports have been made available to members of the public on written request.

We recommend the placement of final audit reports on the California Courts public website for all reports accepted by the Judicial Council, as described above, after approval of this recommendation. All previously issued final audit reports would continue to be made available to the public through the standard request process for judicial administrative records.

Annual reporting of audit activities to the Judicial Council

The senior manager of Internal Audit Services has previously reported on audit activities to the Judicial Council. Regular, periodic reports of results and activities would further improve the accountability and transparency of financial and related activities within the branch. A report on audit results and activities of the past year would allow the Judicial Council to more closely appraise the activities of the branch, add fiscal oversight, and more appropriately monitor the scope of IAS activities as part of the council's governance responsibilities.

When IAS was established in 2001, it initially performed attestation work for the superior courts. IAS then undertook Phoenix Financial System readiness reviews, as consultative work, to assist the branch and the AOC Finance Division in their major statewide infrastructure initiatives (Phoenix Financial System and the *Trial Court Financial Policies and Procedures Manual* [FIN Manual]).

IAS may perform audit engagements that have a combination of objectives or objectives limited to only some aspects of one type of audit activity. Audit activities may include:

- **Financial audits:** Generally testing financial transactions and general ledger accounts.
- **Performance audits:** Generally determining the extent to which a program is achieving its goals and objectives.
- **Operational audits:** Generally reviewing internal controls in operational areas, such as the physical safeguarding and control over exhibits or manual receipts.
- **Compliance audits:** Generally testing to ensure compliance with mandatory requirements of the FIN Manual, California Rules of Court, laws, and regulations.

- **Attestation engagements:** Examining, reviewing, or performing agreed-upon procedures on a subject matter or assertion about a specific subject matter and reporting on the results.
- **Consulting services or reviews:** As requested.
- **Special investigations:** As necessary.

IAS currently performs comprehensive audits of the superior courts that primarily encompass financial, performance, and operational work on a four-year cycle. The FIN Manual contains mandatory requirements that include financial, operational, and compliance controls as it does not just cover financial policies and procedures. It also covers certain areas of the California Rules of Court, such as adherence to the trial court administration rules (Cal. Rules of Court, rules 10.601–10.960).

IAS audits each court’s control environment to ensure that the court has an effective system of internal controls that safeguard its assets and promote properly managed operations. The court’s internal control system is an integral part of its management practices and must be continuously monitored and evaluated. These controls and their objectives—to support the court in meeting its responsibilities and to inspire trust and confidence in the court system—are intertwined in the overall control environment of the court. IAS, acting as a “fresh and independent set of eyes,” is one of the primary tools assisting courts in evaluating their operational, administrative, and financial controls.

During 2007–2008 a branchwide working group composed of court leadership was established to gain an understanding and awareness of the branch audit program and provide recommendations for improvement. One of its recommendations was to establish an audit program resource working group whose primary mission would be to guide and advise IAS concerning issues identified in audits. The guidance and advice would also include areas and operations being audited by IAS or contemplated to be audited, as well as policy and procedure recommendations for the FIN Manual resulting from audit efforts. This resource working group is planned to be initiated by August 2010.

Attachment C lists the next-planned audit, and previous audits, of the 58 superior courts. Based on the staff resources available (see Attachment D, Staffing History), including an external audit contract that covers 5 to 6 of the approximately 15 audits performed each year, IAS is limited to audits of the superior courts. From a risk measurement standpoint, the superior courts are considered the highest risk area of the branch, both fiscally and operationally, and therefore are the appropriate focus of IAS work.

IAS also regularly provides consulting services and conducts special investigations as necessary and as requested by the superior courts. It is anticipated that efficiencies and staffing adjustments may allow IAS to expand its audit work to other branch organizations, such as the appellate courts and the AOC, in the future.

During the past year or so, IAS has moved into a more traditional internal role with respect to the audit activities it performs for the superior courts. Therefore, a more traditional governance role with respect to its reporting of activities and results is necessary. The recommendation to annually report to the council provides for a more formalized governance process and complies with the audit standards previously discussed. Therefore, we recommend approval of an annual reporting of audit activities and results, and the audit schedule as presented in Attachment C.

Reporting of impairment of IAS's ability to the Judicial Council

Internal audit organizations must be free from external impairments to their independence. Factors external to the audit organization may restrict the work or interfere with the auditors' ability to form independent and objective opinions, findings, and conclusions. IAS, in accordance with auditing standards, must report any impairment to the entity responsible for governance of the audit function. When encountering significant problems or limitations, IAS will work with the appropriate AOC regional administrative director and the Executive Office to try to resolve the identified problems or issues. Impairments may include conditions such as

- Restrictions or limitations imposed on access to records, officials, or individuals needed to conduct the audit;
- External interference or influence that could improperly limit or modify the scope of an audit or threaten to do so, including the exertion of pressure to inappropriately reduce the extent of the work performed;
- Unreasonable restrictions on the timing of an audit, the time allowed to complete the audit, or issuance of the report; and
- Nonresponse to material audit issues.

We recommend that, as considered necessary and appropriate:

- When any impairment or restriction on the ability of Internal Audit Services to perform its function cannot be resolved, the senior manager of Internal Audit Services will prepare a report on the matter and submit it to the Administrative Director of the Courts; and
- The Administrative Director of the Courts will present the report to the Judicial Council's Executive and Planning Committee.

Comments, Alternatives Considered, and Policy Implications

Comments

Four activities were conducted to elicit comments on the report of proposed audit program recommendations.

1. Presentations were made on audit governance in May 2010 at each of the three regional meetings of court leadership.
2. On May 13, 2010, an e-mail requesting comments was sent to the presiding judges and executive officers in each of the 58 California counties.

3. At the June 8, 2010, Court Executive Advisory Committee/Conference of Court Executives business meeting and open forum, the report was included on the agenda as a consent item.
4. At the June 21, 2010, Trial Court Presiding Judges Advisory Committee Executive Committee meeting, the report was included on the agenda for information and discussion.

Comments were submitted from court leadership of five superior courts. Comments regarding proposed audit governance processes include the following (with staff responses):

1. Two courts commented concerning the need to ensure that any issues arising in audits that could compromise the security of judicial branch entities or the safety of judicial branch personnel would be excluded from public disclosure.

Response: No change to the proposed policy is required. Under rule 10.500 (Public Access to Judicial Administrative Records), the type of security issues referenced in the comments are specifically exempted from public disclosure. Consequently, this information is, and will continue to be, excluded from audit reports.

2. Two courts were concerned that operational audits can function or be considered “self-improvement” audits. As such, the audit and audit reports should primarily be used as a tool for trial courts to enhance operations, and therefore the audit reports should not be posted on a website for public access.

Response: As a general rule, audits identify areas of noncompliance with established standards or offer suggestions for procedural improvements. The audit reports identify issues and report on them and thus are an essential element of branch accountability.

3. One court commented on the need to ensure that audits be conducted of financial activity of the trial courts as that is the expertise of the auditors performing the audits.

Response: The audits performed by IAS focus on compliance with the *Trial Court Financial Policy and Procedures Manual*. Other areas covered, such as operational processes or other limited functions, involve areas in which audit management, or the auditors, are fully qualified to audit.

Alternative

No alternatives are proposed for recommendations one, two, and four, as no change in the current processes would occur if the recommendations are not approved. Three possible alternatives to recommendation three concerning placing the audit reports on the public website are:

1. Place all audit reports issued to date on the California Courts website instead of those subsequent to approval of this recommendation;

2. Place all audit reports on the California Courts website that were completed during the past year or when the audit program moved from readiness reviews to comprehensive audits in 2008; and
3. Continue the current practice of remitting the final audit report upon written request of a member of the public.

Prospectively placing all audit reports on the public website after Judicial Council acceptance is believed to be the most accountable and transparent approach, as it will facilitate public access to final report information. Previous audits generally were the first audits of the superior courts performed since their separation from counties as a result of trial court funding. While all audit reports issued in the past are available upon written request, having performed at least one audit of the superior courts to provide them with an understanding of the *Trial Court Financial Policies and Procedures Manual*, and how to comply with its requirements, prior to placing the final reports on a website was considered the best practice to employ previously. Also, implementing no change, alternative three above, is not consistent with what is generally happening with audit reports of the executive branch and therefore is not recommended.

Implementation Requirements, Costs, and Operational Impacts

The proposed recommendations impose no specific implementation requirements or costs.

Relevant Strategic Plan Goals and Operational Plan Objectives

The recommendations contained in this report pertain to the activities of Internal Audit Services and the role it plays in the judicial branch as an independent appraisal entity. IAS's role as an evaluator is important for both the strategic and operational plans of the judicial branch. Specifically, IAS plays an important role as evaluator in goal II.B.4 of the strategic which states: establish fiscal and operational accountability standards for the judicial branch to ensure the achievement of and adherence to these standards. Additionally, IAS has an important role in goal II of the operational plan that cites the requirement that the judicial branch maintain the highest standards of accountability for its use of public resources and adherence to its statutory and constitutional mandates. Several of the objectives listed are part of the role and responsibility of IAS.

Attachments

1. Attachment A: Internal Audit Services Charter
2. Attachment B: Four Proposed Stages Involved in Finalizing an Audit Report
3. Attachment C: Superior Court Audit Schedule
4. Attachment D: Staffing History



Judicial Council of California
Administrative Office of the Courts

INTERNAL AUDIT SERVICES CHARTER

MISSION

The mission of Internal Audit Services is to assist the Judicial Council and its staff agency, the Administrative Office of the Courts, and all members of the judicial branch in the effective and efficient discharge of their administrative and operational responsibilities.

NATURE

Internal auditing is an independent appraisal activity established within an organization as a service to the organization. It is an internal control that examines and evaluates the adequacy and effectiveness of other controls.

Internal auditing is a key tool for the judicial branch to accomplish its goals and objectives; this includes providing assistance to achieve equal access and participation, the appropriate accountability to the public, and the administration of justice in a timely, efficient, and effective manner.

OBJECTIVE AND SCOPE

The objective of internal auditing is to assist judicial branch organizations in the effective discharge of their responsibilities. To this end, internal auditing furnishes them with analyses, appraisals, recommendations, counsel, and information concerning the activities reviewed.

Internal audit objectives include:

- Providing an independent resource to inquiries and problems raised by the leadership of local courts.
- Planning for the periodic audits of judicial branch organizations.
- Providing appropriate management information to the leadership of the judicial branch (e.g., the Chief Justice, members of the Judicial Council, presiding justices and judges, Administrative Director of the Courts, court executive officers) regarding issues identified and any systemic problems requiring immediate decisions.
- Promoting fiscal operations that are consistent with laws, rules, and practices to ensure cost effective and operational efficiencies and sound financial management.

The scope of internal auditing encompasses the examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and the quality of performance in carrying out assigned responsibilities. The scope of internal auditing includes:

- Reviewing the reliability and integrity of financial and operating information and the means used to identify, measure, classify, and report such information;
- Reviewing the systems established to ensure compliance with those policies, plans, procedures, laws, and regulations that could have a significant impact on operations and reports, and determining whether the organization is in compliance;
- Reviewing the means of safeguarding assets and, as appropriate, verifying the existence of such assets;
- Appraising the economy and efficiency with which resources are employed; and
- Reviewing operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.

RESPONSIBILITY AND AUTHORITY

Internal Audit Services was established by the Administrative Office of the Courts to perform audits of the operations of all judicial branch entities and funds. A primary responsibility of Internal Audit Services is to perform and oversee internal audits, reviews, investigations, and special projects of the judicial branch. This responsibility was authorized by Government Code sections 77009(h) and 77206(c). The purpose, authority, and responsibility of Internal Audit Services are defined in this formal written document (charter).

Internal Audit Services can review all policies, plans, procedures, and operations, and has unlimited access to records, properties, and personnel. The function of Internal Audit Services does not, however, relieve members of the judicial branch of their assigned responsibilities.

INDEPENDENCE

Independence is essential to the effectiveness of the internal auditing function. This independence is obtained primarily through organizational status and objectivity.

- Objectivity is essential to the internal audit function. Therefore, the Internal Audit Unit does not develop or install procedures, prepare operations records, or engage in any other activity that might be construed to compromise audit objectivity.

Objectivity is not adversely affected, however, if Internal Audit Services determines and recommends standards of control to be applied in the development of systems and procedures, or provides general consulting services to management.



Judicial Council of California
Administrative Office of the Courts
Internal Audit Services
Four Proposed Stages Involved in Finalizing an Audit Report

STAGE 1
Superior Court

Continuously during fieldwork

To be received within 30 days of court receipt of Issues Memoranda

ISSUES MEMORANDA (IMs) SENT TO COURT DURING COURSE OF AUDIT

RESPONSES RECEIVED TO ISSUES MEMORANDA

ISSUANCE OF DRAFT REPORT TO COURT FOR PRELIMINARY EXIT

No later than 60 business days after fieldwork is completed

PRELIMINARY EXIT MEETING HELD TO DISCUSS DRAFT REPORT

RECEIPT OF ALL RESPONSES TO ISSUES RAISED IN DRAFT REPORT

FINAL IAS REVIEW OF RESPONSES TO ENSURE ALL ISSUES ARE ADDRESSED ADEQUATELY

RESPONSES INCORPORATED INTO DRAFT AUDIT REPORT

No later than 45 business days from the preliminary exit meeting

FINAL EXIT MEETING TO DISCUSS COMPLETION OF THIS PHASE OF THE AUDIT

AUDIT LETTER WITH DRAFT REPORT SENT TO COURT CONFIRMING AUDIT REPORT SUBMISSION TO ACFAE

Issues are generally grouped into three categories:
- Significant
- Minor, only for report's log in appendix
- Minor, verbal discussion with court

STAGE 2
Advisory Committee on Financial Accountability and Efficiency (ACFAE)

DRAFT AUDIT REPORT SUBMITTED TO ACFAE FOR REVIEW AND RECOMMENDATION

AS NECESSARY, IAS RESPONDS TO COMMENTS AND DISCUSSES ISSUES OR CONCERNS WITH COURT

ACFAE RECOMMENDS ACCEPTANCE OF DRAFT REPORT TO JUDICIAL COUNCIL

At this point in the audit process, courts may decide to request an additional review of the draft audit report by the Chief Deputy Director before the draft report is submitted for review and comment to the ACFAE.

STAGE 3
Judicial Council

DRAFT REPORT SUBMITTED BY ACFAE TO JUDICIAL COUNCIL

AS NECESSARY, IAS RESPONDS TO COMMENTS AND MAY DISCUSS ISSUES OR CONCERNS WITH COURT

DRAFT REPORT ACCEPTED BY JUDICIAL COUNCIL

STAGE 4
Audit report placed on California Courts public website

FINAL AUDIT REPORT PLACED ON THE CALIFORNIA COURTS PUBLIC WEBSITE



INTERNAL AUDIT SERVICES
SUPERIOR COURT AUDIT SCHEDULE

SUPERIOR COURT	LAST AUDIT									SCHEDULE OF AUDITS						
	Fiscal Year									Type	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	
	01-02	03-04	04-05	05-06	06-07	07-08	08-09	09-10								
1 Alameda	2002				2006					C		June 2011				
2 Alpine				2004	2005					C	Aug. 2010					X
3 Amador			2004	2005						L	June 2010					X
4 Butte					2006		2008			C				X		
5 Calaveras	*	2003						2009		C						X
6 Colusa			2004							C	March 2010					X
7 Contra Costa	**		2004				2008			C				X		
8 Del Norte	**				2006					C		April 2011				
9 El Dorado	**			2005						L	March 2010					X
10 Fresno	*		2004			2007				C			X			
11 Glenn	**				2006	2008				C			X	X		
12 Humboldt	*					2007				C			X			
13 Imperial					2006					C		Oct. 2010				
14 Inyo				2005						C	Sept. 2010					X
15 Kern	*		2004				2008			C				X		
16 Kings	**	2003				2007				C			X			
17 Lake		2003				2007				C			X			
18 Lassen				2005						C	Feb. 2010					X
19 Los Angeles	**			2005	2006	2007				C		L	L	L	L	
20 Madera			2004			2007				C			X			
21 Marin			2004			2007				C			X			
22 Mariposa					2006					C		Jan. 2011				
23 Mendocino				2006						C		Jan. 2011				
24 Merced	**		2004			2007				C			X			
25 Modoc		2003					2008			C				X		
26 Mono				2005						C	Aug. 2010					X
27 Monterey	**				2006					C		May 2011				
28 Napa				2005						C	Sept. 2010					X
29 Nevada	**					2007				C			X			
30 Orange	*				2006					C		Mar. 2011				
31 Placer	*						2008	2009		C				X		
32 Plumas				2005						C					X	X
33 Riverside	**			2005						C	Oct. 2010					
34 Sacramento	*	2003					2008			C				X		
35 San Benito	**	2003					2008			C				X		
36 San Bernardino	**				2007					C			X			
37 San Diego	**				2006					C		Oct. 2010				
38 San Francisco				2005			2008			C				X		
39 San Joaquin	**			2005						C	March 2010					X
40 San Luis Obispo	**	2003				2007				C			X			
41 San Mateo	**			2005				2009		C			X			X
42 Santa Barbara	**				2006					C			X			
43 Santa Clara					2006					C		Sept. 2010				
44 Santa Cruz	2002			2005						C	March 2010					X
45 Shasta				2005						C	May 2010					X
46 Sierra		2003			2006					L		Sept. 2010				
47 Siskiyou			2004			2007				C			X			
48 Solano	*		2004				2008			C				X		
49 Sonoma				2005						C	June 2010					X
50 Stanislaus					2006					C		Mar. 2011				
51 Sutter	*					2007				C			X			
52 Tehama			2004							C	Sept. 2009					X
53 Trinity			2004					2009		C						X
54 Tulare	*	2003				2007				C			X			
55 Tuolumne					2006					C		April 2011				
56 Ventura			2004			2007				C			X			
57 Yolo	**		2004			2007				C			X			
58 Yuba		2003				2007				C			X			
Total audits conducted	2	10	15	16	16	17	10				18	14	16	10	18	
Four year cumulative				43	57	64	59				61	59	58	58	58	
Each year annualized (4 yr)		40	60	64	64	68	40				72	56	64	40	72	

■ Audit started
■ Audit planned/scheduled
■ Audit to schedule as soon as possible

* 2001 Agreed Upon Procedure Review (AUPR)
 ** 2002 AUPR
 L - Limited scope
 C - Comprehensive



**INTERNAL AUDIT SERVICES
Staffing History**

AUDIT STAFF	FISCAL YEAR											
	01,02	03-04	04-05	05-06	06-07	07-08	08-09	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
AUTHORIZED	*											
Audit Manager	1	1	1	1	1	1	1	1	1			
Audit Supervisor			1	1	2	2	2	2	2			
Senior Auditor					2	2	2	2	2			
Auditor II	6	6	7	8	4	4	4	4	4			
Auditor I					5	5	5	5	5			
OCCM Auditor II		1	2	2	2	2	1	1	1			
Reimbursement Auditor					1							
Secretary I						1	1	1	1			
	7	8	11	12	17	17	16	16	16	0	0	0
ACTUAL												
Audit Manager	1	1	1	1	1	1	1	1	1			
Audit Supervisor				1	1	2	2	2	2			
Senior Auditor				1	1	2	2	2	2			
Auditor II	6	6	6	6	3	4	4	4	4			
Auditor I					4	4	4	4	4			
OCCM Auditor II				1	1	1	1	1	1			
Reimb. Auditor					0							
Secretary I						1	0	**	***			
	7	7	7	10	11	15	14	14	14	0	0	0

* Audit contract reduced by 50% to use for additional in-house staff expansion.

** Temporary secretary was in place starting in Aug. 2009 through January 2010.

*** Temporary secretary was in place starting in April 2010.