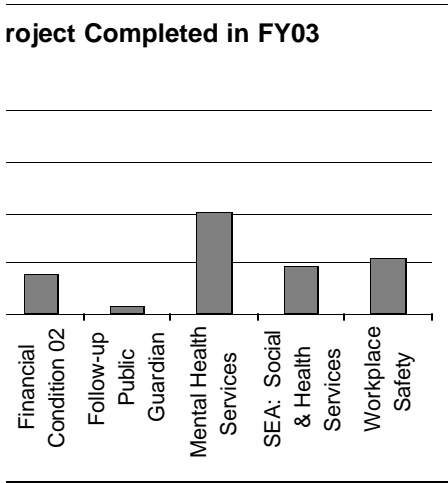


County programs are compared to other programs to determine if they are proven to be effective.

Other types of projects intended to improve the County include the annual Service Efforts and Financial Condition reports. The Office also provides recommendations by the U.S. General Accounting Office.

Projects completed include a follow up report on the implementation of changes that were recommended.



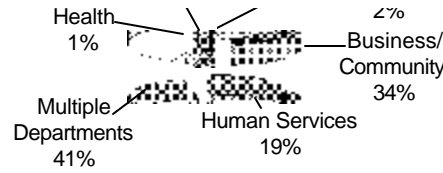
The Office was \$767,260. Most spending was on direct services, there were six auditors who collectively held six advanced degrees, and five professional staff members.

Expenditures

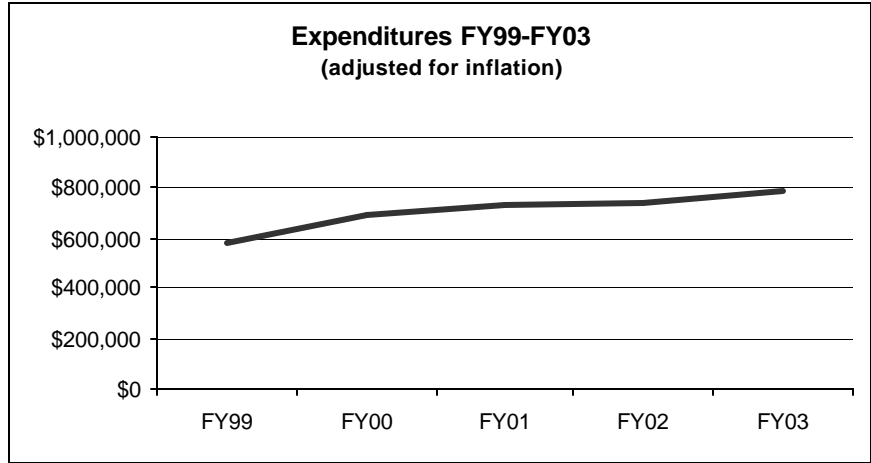
Direct Services 11%



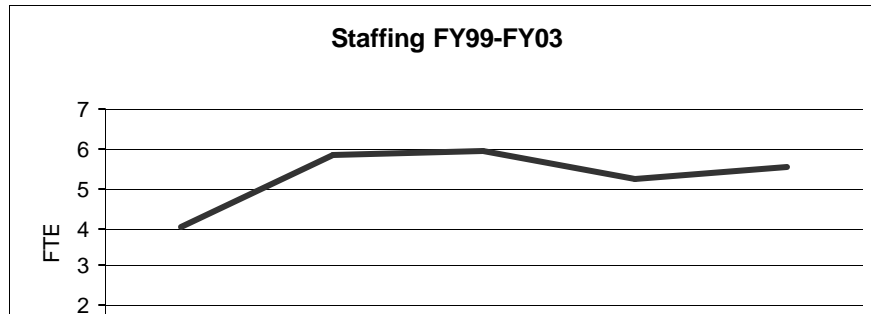
upon potential savings or improvement, interest of the County Commissioners or public, evidence of problems, potential for loss or risk, time since last audit and audit staff resources. Many audits involve several departments in the County. The chart shows the distribution of audit hours by departments in the last five years. Work that involved examining more than one department accounts for the largest percentage.



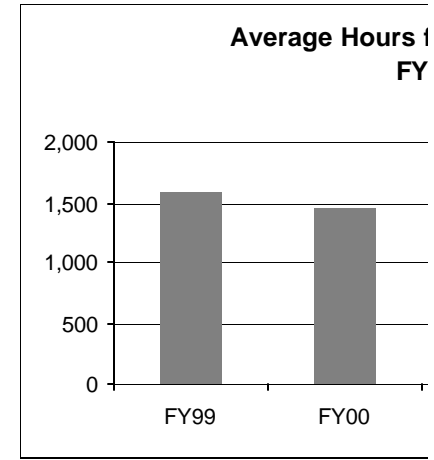
Once adjusted for inflation, total spending has increased 35% since FY99. The addition of an auditor position in FY99 and increases in internal business and insurance costs explains most of the increase.



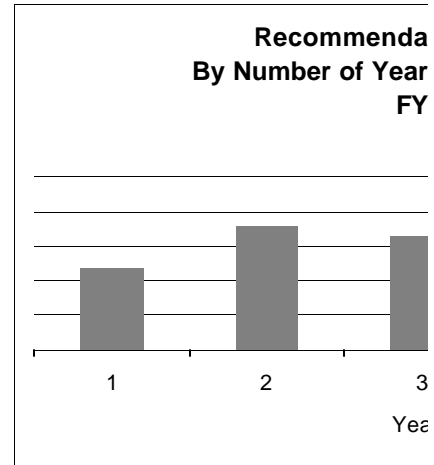
In FY99 the number of auditor positions increased from five to six. Changes in staffing levels in FY99 were also affected by the transition to a newly elected auditor. The decrease in audit staff full-time equivalent (FTE) in FY02 and FY03 reflects a reduction in staff hours.



fiscal years almost 3,900 hours to 3,500 hours per audit completed in FY02 and the shorter projects completed in FY03.



Audit recommendations are either implemented or not. The effectiveness of County operation implemented depends upon the compliance of the fourth and fifth years after an audit recommendations were implemented.



To improve the Office's effectiveness, it is recommended to report annually on the status of recommendations after the audit is completed. The Office has reported on one to two years after the audit.

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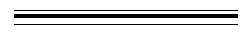
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