

Lane County, Oregon

Population is 363,000 County Budget is \$600 million County Administrator has executive authority

Appointed Auditor has 1.25 performance audit staff and a \$170,000 budget

Operating under a home rule charter, Lane County has a five-member Board of County Commissioners who are elected from five districts.

DUTIES OF AUDITOR The auditor is authorized by county code to conduct performance audits for all departments, offices, activities, and programs under the control of the County, including operational, compliance, and information systems. Additionally, the auditor is authorized to perform special reviews and investigate allegations of misuse of county assets or resources.

INDEPENDENCE The auditor reports directly to the Board of County Commissioners and is hired and dismissed by the Board. Thus, the auditor does not report to the County Administrator or other management personnel. A board-appointed audit committee advises the Commissioners on hiring and dismissal. After input from the audit committee, the auditor must seek approval from the Board of County Commissioners on the annual audit plan, instead of having the authority to decide which audits to perform.

ACCESS TO INFORMATION Lane County's code guarantees access to personnel, records and contracts.

ACCOUNTABILITY An audit committee advises the Board of County Commissioners on significant audit matters and provides oversight over the auditor and auditor's office. The audit committee ensures that the auditor is maintaining independence and objectivity, following government auditing standards, and conducting audits and issuing reports. The County Commissioners appoint the five voting members to the audit committee: four at-large citizen members and one commissioner to an audit committee. Five ex-officio non-voting members (held by county management) also serve on the committee. The auditor must have a bachelor's degree in public policy, public administration, accounting, business administration, economics or a related field and five years of progressively responsible related experience.

FUNDING The requested budget is reviewed by the audit committee, and the committee advises the Board of County Commissioners on the requested budget. Unstable funding historically created significant gaps in staffing the auditor office.

OTHER UNIQUE PROVISIONS Lane County's structure follows an internal auditor structure that allows the auditor to be part of the team, which may increase the ability of the auditor to build trust and relationships with staff and management in the programs and departments under audit. Lane County's recently retired auditor noted that trust and relationship-building can be very important. Not only does it help the auditor conduct valuable performance audits that provide useful information and conclusions about a program but also relevant and appropriate recommendations.