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# GENERAL AUDITOR DEPARTMENT

The Audit Department provides independent, professional, and objective assurance and consulting services designed to add value to and improve Metropolitan's operations.

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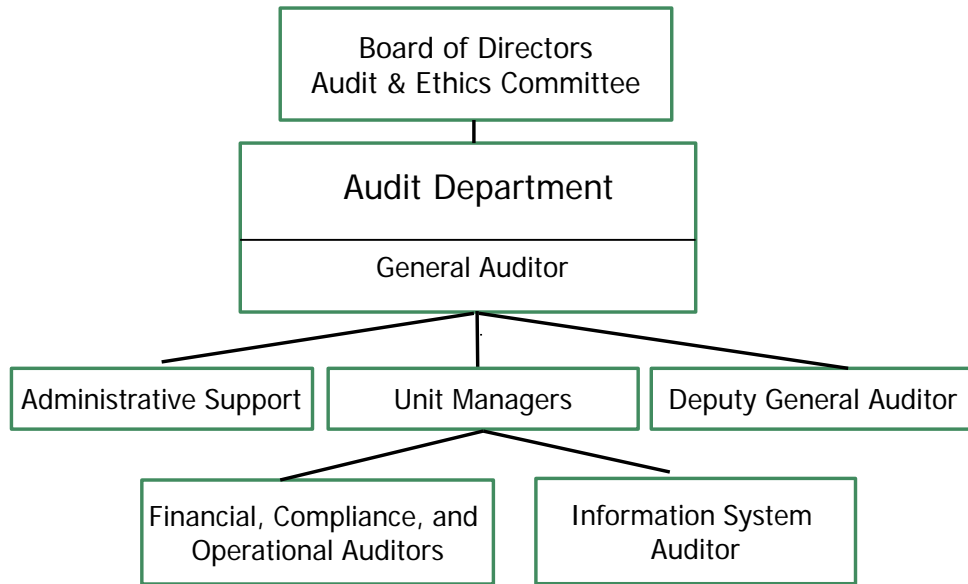
## PROGRAMS

The Audit Department helps the organization accomplish its objectives by using a proactive, systematic approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The scope of work of the Audit Department is to determine whether Metropolitan's network of risk management, internal control, and governance processes, as designed and represented by management, is adequate and functioning in a manner to ensure:

- Risks are appropriately identified, managed, and monitored
- Significant financial, managerial, and operating information is accurate, reliable, and timely
- Employees' actions are in compliance with policies, standards, procedures, and applicable laws and regulations
- Resources are acquired economically, used efficiently, and protected adequately
- Programs, plans, and objectives are achieved
- Quality and continuous improvement are fostered in the organization's control processes
- Significant legislative or regulatory issues impacting the organization are recognized and addressed appropriately

Opportunities for strengthening internal controls, improving efficiency, and protecting the organization's image may be identified during audits. They will be communicated to the appropriate level of management.



## GOALS AND OBJECTIVES

In FY 2016/17 and FY 2017/18, the Audit Department will focus on the following key issues:

### Risk Analysis, Risk Mitigation and Internal Controls

Provide risk perspective and auditing advice and counsel to the Board and management in operational and financial activities.

Publish risk-focused audit reports designed to clearly communicate the General Auditor's opinion regarding the internal control structure, significant control issues, and recommendations to mitigate noted risk.

Improve the completion time for audits and evaluate the adequacy and timeliness of management's responses to, and corrective actions taken on, all significant control issues noted in audit reports.

Emphasize test work of significant projects.

### Workforce Development

Encourage training opportunities for Audit Department staff to enhance competencies in risk assessment and broaden knowledge of Metropolitan operations. Utilize this knowledge in fine-tuning the Annual Audit Risk Assessment and Audit Plan.

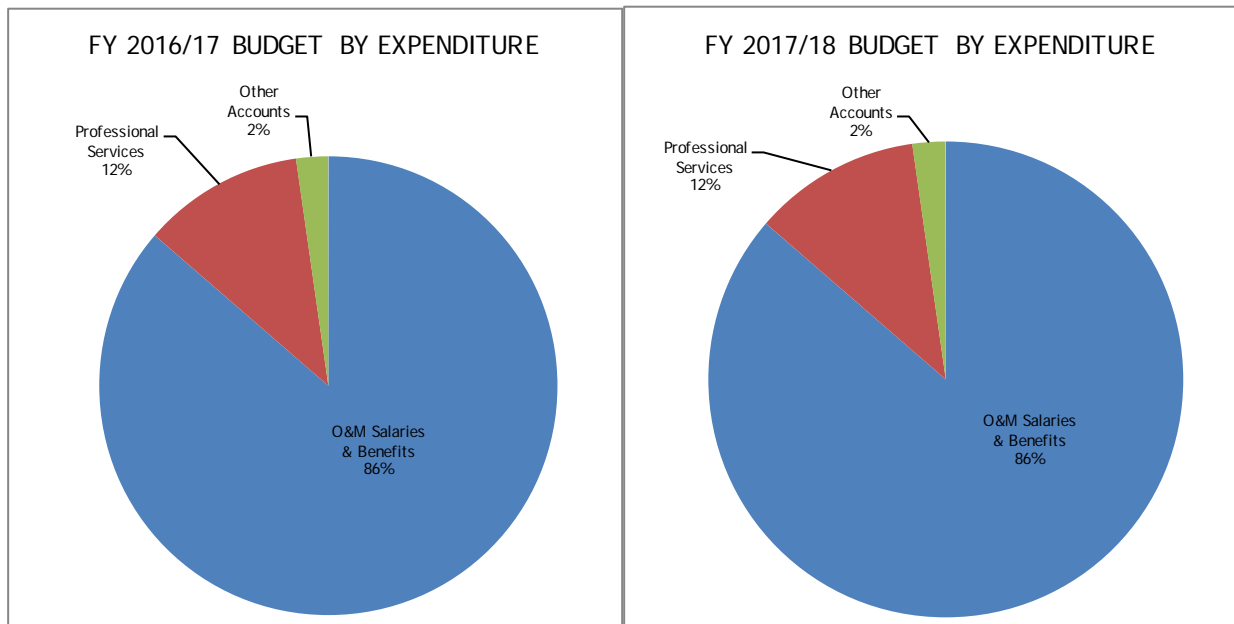
### Management and Leadership

Efficiently manage the department's budget for maximum effectiveness of state budgetary objectives.

Uphold the mission, roles, and responsibilities of the Audit Department.

## O&M Financial Summary

	2014/15 Actual	2015/16 Budget	2016/17 Proposed	Change from 2015/16	2017/18 Proposed	Change from 2016/17
Total Salaries and Benefits	2,247,500	2,652,500	2,652,500	—	2,652,500	—
Direct Charges to Capital	—	—	—	—	—	—
<b>Total Salaries and Benefits</b>	<b>2,247,500</b>	<b>2,652,500</b>	<b>2,652,500</b>		<b>2,652,500</b>	
% Change		18.0%		0.0%		0.0%
Professional Services	305,000	350,000	350,000	—	350,000	—
Materials & Supplies	13,400	14,500	15,000	500	15,000	—
Memberships & Subscriptions	4,200	5,500	5,500	—	5,500	—
Rent & Leases	3,200	5,500	5,500	—	5,500	—
Subsidies & Incentives	9,500	15,000	15,000	—	15,000	—
Training & Seminars Costs	5,600	14,500	15,000	500	15,000	—
Travel Expenses	1,000	5,000	5,000	—	5,000	—
Other Accounts	5,300	9,500	8,500	(1,000)	8,500	—
<b>Total O&amp;M</b>	<b>2,594,700</b>	<b>3,072,000</b>	<b>3,072,000</b>		<b>3,072,000</b>	
% Change		18.4%		0.0%		0.0%



Note – Totals may not foot due to rounding.

## Personnel Summary

	2014/15 Actual	2015/16 Budget	2016/17 Proposed	Change from 2015/16	2017/18 Proposed	Change from 2016/17
<b>Regular</b>	<b>10</b>	<b>12</b>	<b>12</b>	<b>—</b>	<b>12</b>	<b>—</b>
O&M	10.4	12	12	0	12	0

	Capital	0	0	0	0	0	0
<b>Temporary</b>	<b>Total</b>	—	—	—	—	—	—
	O&M	0	0	0	0	0	0
	Capital	0	0	0	0	0	0
<b>Total Personnel</b>	<b>Total</b>	<b>10</b>	<b>12</b>	<b>12</b>	<b>—</b>	<b>12</b>	<b>—</b>
	O&M	<b>10.4</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>12</b>	<b>0</b>
	Capital	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note - Totals may not foot due to rounding.

## SIGNIFICANT BUDGET ISSUES

The Audit Department's biennial budget is \$3.1 million in FY 2016/17 and FY 2017/18. There are no significant budget issues.