

WAYNE COUNTY



COUNTY AUDITOR'S 2015 ANNUAL REPORT

The Internal Audit department is a two person department made up of the County Auditor and the Internal Audit Clerk.

During 2015, the Internal Audit department audited and approved \$52,791,677.65 in claims for payments. These represent payments to vendor, employees for reimbursement requests, but not payments between County Departments, or certain DSS expenses.

• January 2015 =	\$3,315,967.38
• February 2015 =	\$4,693,793.71
• March 2015 =	\$5,838,623.64
• April 2015 =	\$4,859,746.32
• May 2015 =	\$3,353,980.25
• June 2015 =	\$3,368,064.74
• July 2015 =	\$5,787,527.88
• August 2015 =	\$3,413,247.36
• September 2015 =	\$3,702,626.11
• October 2015 =	\$5,837,001.26
• November 2015 =	\$4,136,727.68
• December 2015 =	<u>\$4,484,371.32</u>
Total =	<u>\$52,791,677.65</u>

Numerous Internal Audits were completed on various County Departments including:

- Emergency Management
- Mental Health
- County Wide Telephone Audit
- Probation (due to retirement)
- Sheriff's Office (Civil, Jail, Stop DWI, and Evidence Room)
- Aging & Youth
- Mental Health
- Planning Department

During the Course of 2015 the Audit department reviewed and approved 21,250 invoices.

During the course of the Bi-weekly Accounts Payable Invoice Audits, the following items were found:

- \$473,751.12 scheduled to be paid but not allowed due to missing contract, missing insurance, or a policy not being followed
- \$2,610.27 that were found to be duplicate request for payments
- \$5,733.66 in calculation or entry errors found on invoices or request for payments

Our twice a month Accounts Payable Invoice Audits resulted in a documentable savings to County Taxpayers of \$8,343.93

In 2016 Internal Audit plans to do the following:

- Completing Sheriff Payroll Audit
- Completing Public Works Audit
- Nursing Home Internal Audit
- County Clerk Internal Audit
- Treasurer's Office Internal Audit
- Sheriff's Office (various requested internal audits)
- Follow up on External Auditor Recommendations
- Policy reviews
- Training for Account Clerks and Department Heads

Submitted By:

Patrick Schmitt
Management Assistant / County Auditor