



## **Audit Department Annual Report**

**The Wayne County Audit Department is a two person team consisting of an Audit Clerk and an Internal Auditor.**

**During 2011, Internal Audit's primary responsibility entailed the performance of the Monthly Audit, verifying that payments being made by the County were appropriate and accurate. Initially, these Audits took place once a month, but in an effort to increase efficiencies and take advantage of all available discounts, beginning in August, we started performing these audits Semi-Monthly. This change was met with positive feedback and these Semi-Monthly Audits presently occupy roughly 50% of our working time.**

**The balance of our time was spent performing actual Internal Audits and Reviews of the various departments and dealing with other issues.**

**Thirteen Audits and Reviews were performed during 2011. Due to obvious time constraints, the audits were mostly limited in their scope and provided a way for Internal Audit to get familiar with the County. The Finance Committee has been provided copies of these audits and reviews every month. At the conclusion of most of those audits and reviews, suggestions were made to the respective Departments how to reduce risk and improve processes. They were then told that Internal Audit would eventually be back to verify whether or not "Corrective Actions" had taken place.**

**In October 2011, almost all of you were provided with Internal Audit's "2012 Annual Audit Plan" and it is our hope that we can stick to this plan as we continue on throughout the year. As I have mentioned before, we are more than happy to listen to any suggestions you might have.**

**It was suggested that Internal Audit seek to improve the Revenue Reconciliation Process used by Mental Health and this turned out to be a major undertaking involving several other departments. It has taken several months to get to where we are now and their new process has been implemented effective 1/1/12.**

**Looking forward into 2012, we have begun to do follow-up Audits and Reviews, attempting to note "Corrective Actions" taken by the departments that had originally been Audited and/or Reviewed during 2011. So far, the results of these follow-up Audits and Reviews have been very encouraging. An atmosphere of compliance has been found in most departments and Internal Audit can only hope that this continues.**