

Department of Social & Health Services

Internal Audit Function

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Size & Composition

- Function:
Operations Review
Consultation



- Size:
Internal Audit Manager
External Audit Compliance
Manager
6 Auditors / Consultants

Values

- ✓ Collaborating with management to ensure services focus on areas of greatest need
- ✓ Providing constructive, attainable, and solution-focused recommendations
- ✓ Complementing, rather than duplicating, other evaluation functions
- ✓ Striving for quality service and customer satisfaction

Services

- Audit
- Management Consultation
- Technical Assistance



Audit Engagements

- ✓ Safeguarding of assets
- ✓ Client health and safety
- ✓ Compliance with laws, regulations & policies
- ✓ Economic and efficient use of resources
- ✓ Reliability and integrity of information



Consultation Agreements

Control Activities
Sound Business Practices
Effective Oversight

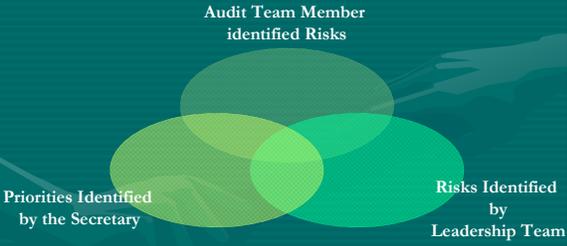
Technical Assistance



- Internal controls
- Compliance with laws & policies
- Sound business practices
- Advice on best practices
- Documentation requirements

Annual Audit Plan

ORC's Annual Audit and Consultation Plan is based on:



Audit Team Member identified Risks

Priorities Identified by the Secretary

Risks Identified by Leadership Team



Challenges Drive Change

Ongoing Challenges:

- Internally developed software past the end of its useful life
- Disparate information systems that cannot interface
- Field Works often lack a strong fiscal background

Challenges brought on by State Budget Reductions

- Internal Audit staff reduction
- Loss of Administrative & fiscal support
- Increase in workloads and competing priorities
- Expedited implementation of organizational changes



Resulting Changes in ORC's Services:



- Development of a system for electronic workpapers
- Use of imaged documents to reduce travel
- Use of "real time" audit for areas of recurring issues
- Cross-administration engagements
- Increased use of data analysis
- Development of training materials
- Promotion of various services

Questions? Comments?