

**Joint Legislative Audit
and Review Commission**

Annual Work Plan
Salary Scale Adjustments
May 14, 2007

APA

**Auditor of
Public Accounts**
COMMONWEALTH OF VIRGINIA

Auditor of Public Accounts

- **Annual Work Plan**
- **Salary Scale Adjustments**

Proposed 2008 Work Plan

- **Annual work plan = work performed during most of fiscal year 2008**
- **CAFR, Statewide Single Audit, and mandatory audits and special projects are major focus**
- **Risk model used to evaluate the audit work needed for agencies and institutions, and other special projects with remaining resources**

2007 Work Plan – Budget to Actual

	<u>Budget</u>	<u>Actual</u>
Agencies	51,679	53,625
Higher Education	35,404	36,184
Local Govts/Courts & Clerks	31,750	29,165
Special Projects	19,784	15,639
Cycled Agencies	<u>2,250</u>	<u>4,826</u>
Work Plan to JLARC	140,867	139,439
Additional Work:		
Other	<u>350</u>	<u>5,600</u>
Total	<u>141,217</u>	<u>145,039</u>

2007 Work Plan – Budget to Actual

Notes to Budget vs. Actual

- All planned agencies and institutions were performed
- Agencies – expanded work in some agencies; used less experienced staff than planned on some audits requiring more hours for staff development
- Higher Education – several audits took additional time due to carryover of work from the 2006 work plan for some smaller institutions

2007 Work Plan – Budget to Actual

Notes to Budget vs. Actual

- **Special Projects** – Certain projects not completed due to change in circumstances or shifting to the 2008 work plan
- **Cycled Agencies** – time spent to follow up on issues noted in last audit; several large agencies in the cycle for this year
- **Other** – several agency audits not completed at end of 2006 work plan due to lower staffing levels than expected in 2006 so work carried forward to 2007 work plan.

Work Plan Comparison

Fiscal Year 2008 Work Plan	145,134
Prior Year Work Plan (FY 2007)	<u>140,867</u>
Increase in Planned Audit Hours Due to Lower Anticipated Turnover	<u>4,267</u>

Total Hours by Function

Statewide and Agency Projects:

Special Projects	23,028
Judicial Branch	850
Executive Departments	84,458
Cycled Agencies	2,000
Independent Agencies	6,985
Local Governments, Clerks, & Courts	<u>27,813</u>
TOTAL WORK PLAN	<u>145,134</u>

Hours by Executive Departments

Executive Offices and Administration	2,005
Commerce and Trade	3,365
Education (including Colleges and Universities)	38,023
Finance	19,070
Health and Human Services	9,740
Natural Resources	955
Public Safety	4,060
Technology	1,530
Transportation	<u>5,710</u>
Total Hours by Executive Departments	<u>84,458</u>

Cycled Agencies

- **Using a Risk-Based Analysis of Controls**
 - **Approximately 45 agencies are subject to audit over a 2-year cycle**
 - **Analyzing activity during the current and past year, we will identify which agencies to audit**
 - **Allows for flexibility to address issues as they arise**

Special Projects

Types of Reports

- **Projects Required by Legislation, Statutes, and Appropriation Act**
- **Projects Determined by Specialty Teams**

Acquisition/Contract Management

Higher Education

Budgeting/Performance Measurement

Systems Development

Capital Assets Management

Information Systems Security

Data Analysis

Judicial

Financial Management

Special Projects

Required by Legislation, Statute, or Appropriation Act

- **Development of Internet Database**
- **Review of Performance Measures**
- **Competition Council – Certify Savings**

Special Projects

Required by Legislation, Statute, or Appropriation Act

- **APA Annual Report**
- **Council on Virginia's Future**
- **Develop Capital Projects Life-Cycle Budget Analysis**

Special Projects

Specialty Team Projects

- **Acquisition and Contract Management**
 - **Study of Inventory Management**
 - **VITA - Contract Management**
 - **Department of State Police - STARS Radio System**

Special Projects

Specialty Team Projects

- **Budgeting and Performance Measures**
 - Higher Education Performance Measures
 - Review of Budget Transparency of the Development Process
 - Budget Analysis
 - Review Non-General Fund Forecasting

Special Projects

Specialty Team Projects

- **Capital Assets Management**
 - **Deferred Maintenance**
 - **Review of the Bureau of Facilities Management**
 - **Review of Department of General Services**
 - **Statewide Review of Energy Performance Contracts**

Special Projects

Specialty Team Projects

- **Data Analysis**
 - **Small Purchase Charge Card Review**
- **Financial Management**
 - **Review of Construction Planning**
 - **Fraud Study**
 - **Review of Revenue Collections**

Special Projects

Specialty Team Projects

- **Higher Education**
 - Review of One-Card Systems
 - Review of Higher Education Revenue
- **Information Systems Development**
 - Systems Development Projects
 - Statewide Systems Replacement

Special Projects

Specialty Team Projects

- **Information Systems Security**
 - **Systems Security - Review Databases**
 - **VITA Service Bureau Review**
 - **Review of Statewide Systems Security Policies**
 - **E-Commerce**

Special Projects

Specialty Team Projects

- **Judicial**
 - **Study of Costs for Operating Court System**

Salary Scales

- **Adjustments reflect changes in the 2007 Appropriation Act**
- **Scales increase 4% effective November 25, 2007**
- **Bonuses may also be given during the year to reward exceptional performance**
- **Raises may be given within the salary bands and will follow our compensation plan and budget**

Salary Scales

<u>Position</u>	<u>Number of Positions</u>		<u>Present Scale</u>	<u>Proposed Scale</u>
	<u>2007</u>	<u>2008</u>		
Deputy Auditor	1	1	\$80,313 - \$138,605	\$83,526 - \$144,149
Project Leader	14	14	61,482 - 128,096	63,941 - 133,220
Auditor	45	45	41,182 - 82,682	42,829 - 85,989
Staff ⁽¹⁾	<u>84</u>	<u>84</u>	25,334 - 55,388	26,346 - 57,604
Total	<u>144</u>	<u>144</u>		

⁽¹⁾ Staff positions include 74 audit staff and 10 audit support staff.

Requested Actions

- **Approval of the Work Plan**
- **Approval of the Salary Scales**