

Office of Legislative  
**Auditor General**

**WILLIE MAYO, CPA, CIA, CICA**  
AUDITOR GENERAL



500 GRISWOLD STREET  
STE. 848; GUARDIAN BLDG.  
DETROIT, MICHIGAN 48226  
TELEPHONE: (313) 224-0924

March 4, 2011

**FINAL TRANSMITTAL LETTER**

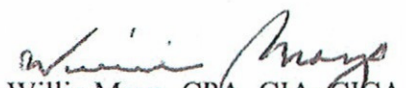
Honorable Wayne County Commissioners:

Enclosed is the final copy of the 2010 Annual Report from the Wayne County Office of Legislative Auditor General (OAG). The report is dated January 31, 2011; DAP No. 2011-57-800. The report was accepted by the Audit Committee at its meeting held on February 22, 2011 and formally received by the Wayne County Commission on March 3, 2011.

The report is submitted in accordance with the Rules of Procedures of the Commission, applicable standards of the Institute of Internal Auditors and best practices. The report covers the period of January 1, 2010 – December 31, 2010 and describes the significant activities, efforts and accomplishments of the OAG during that period.

Should you have any questions, concerns, or a desire to discuss the report in greater detail, I am available to do so at your convenience. Copies of all final reports of the Office of Legislative Auditor General can be found at our website at:  
<http://www.waynecounty.com/agreports.htm>

Respectfully submitted,

  
Willie Mayo, CPA, CIA, CICA  
Auditor General

**Report Distribution**

County Executive

County – wide Elected Officials

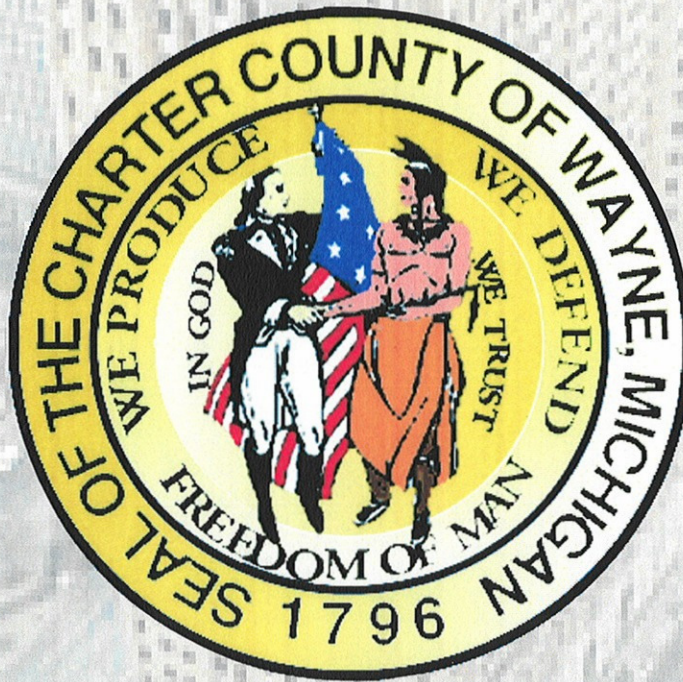
County Department/Agency Heads



# 2010 Annual Report

## Office of Legislative Auditor General County of Wayne, Michigan

*"... strengthening the internal control environment by identifying and assisting  
in managing and mitigating risks..."*



January 2011



**Office of Legislative Auditor General  
County of Wayne, Michigan  
2010 Annual Report**

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Office of Legislative  
**Auditor General**

**WILLIE MAYO, CPA, CIA, CICA**  
AUDITOR GENERAL



500 GRISWOLD STREET  
STE. 848; GUARDIAN BLDG.  
DETROIT, MICHIGAN 48226  
TELEPHONE: (313) 224-0924

**Letter of Transmittal**

January 31, 2011

DAP No.: 2011-57-800

Honorable Gary Woronchak, Chairman  
Wayne County Commission,  
Honorable Ilona Varga, Chairwoman  
Audit Committee, Wayne County Commission,  
Honorable Members of the Wayne County Commission, and  
Honorable Robert A. Ficano, Chief Executive Officer,  
County of Wayne, Michigan

Ladies and Gentlemen:

On behalf of the dedicated staff members of the Wayne County Office of Legislative Auditor General (OAG), I am honored and proud to submit our 2010 Annual Report (report) for your acceptance. The report is submitted in accordance with Section 3.119 of the Wayne County Home-Rule Charter, applicable section(s) of the County Code of Ordinances, Rules of Procedures of the Commission and best practices for professional internal auditing.

The report highlights the office's collective efforts and accomplishments achieved during the 2010 calendar year. During the year "change" again came to the OAG, as it did for much of the nation, the State of Michigan and certainly here in the county. The prolonged recession and depressed economy has affected Wayne County in an unprecedented manner. The record high unemployment rate and declining property tax values and receipts has caused all of us in county government to re-think how we provide vital and necessary programs and services to our citizens, and users of our services and facilities.

We continue to believe a vibrant and robust independent internal audit function, especially during these challenging economic times, is a sound investment and signals to all concerned that Wayne County's leadership is committed to transparency in government and ensuring that programs and services operate effectively, efficiently and economically. Of the seven significant accomplishments we highlight in the report, the hallmark is the completion of 50 reports/projects. Those reports identify or address 90 recommendations, of which 44 resulted from 2010 activity, with a financial impact of over \$180 million on county operations. Another significant measure of the OAG's effectiveness is the fact that management, both in the





Honorable Gary Woronchak,  
Honorable Ilona Varga,  
Honorable Members of the Wayne County Commission, and  
Honorable Robert A. Ficano  
DAP No. 2011-57-800  
January 31, 2011  
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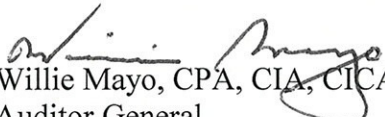
executive branch and county-wide elected officeholders, has implemented a majority of previously issued recommendations. During 2010, our office examined the status of 46 previously conveyed recommendations and found that 70 percent of them have been fully implemented or are in a stage where implementation will be achieved in the near future.

In 2010, we launched an initiative to promote a paperless audit reporting process. The OAG discontinued issuing paper reports and transmitting them via inter-office or U.S. postal service mail. We began transmitting reports via electronic transmission only. The benefits of increasing our efforts toward a paperless environment were not only a reduction in printing and mailing costs, and a reduction in the time required for filing and maintaining paper reports, but also efficiency and operational gains were achieved.

I, along with the staff of the OAG, remain committed to providing high-quality audits, reviews, and special projects that present objective examinations conducted in accordance with professional standards. You can be assured that throughout the audit process we will continue to work diligently to add value for commissioners and county management in their efforts to improve accountability in county government, and to enhance the delivery of services to the citizens of this great county.

We would like to thank Commission Chairman Woronchak, Audit Committee Chairwoman Varga, the Audit Committee members and all other Commissioners for their unwavering support of the internal audit function here at the county. We also recognize that any effectiveness we were able to accomplish was largely possible only through the support and cooperation of the executive branch, led by County Executive, Mr. Ficano, his executive management team, and the other county-wide elected officeholders; we thank them as well.

Respectfully Submitted,

  
Willie Mayo, CPA, CIA, CICA  
Auditor General

**Office of Legislative Auditor General  
County of Wayne, Michigan  
500 Griswold, Ste. 848  
Detroit, Michigan 48226  
Phone: (313) 224-0924  
Facsimile: (313) 224-7974**

**Website:** [http://www.waynecounty.com/comm\\_depts\\_auditor.htm](http://www.waynecounty.com/comm_depts_auditor.htm)

**STAFF DIRECTORY**

<b><u>STAFF MEMBERS</u></b>	<b><u>POSITION*</u></b>	<b><u>E-MAIL ADDRESS</u></b>	<b><u>PHONE</u></b>
Willie Mayo	Auditor General	<a href="mailto:wmayo@co.wayne.mi.us">wmayo@co.wayne.mi.us</a>	(313) 224-7375
Marcella (Marcie) Cora	Deputy Auditor General	<a href="mailto:mcora@co.wayne.mi.us">mcora@co.wayne.mi.us</a>	(313) 224-8354
Wilbur (Wil) D. Hamner	Audit Manager	<a href="mailto:whamner@co.wayne.mi.us">whamner@co.wayne.mi.us</a>	(313) 224-6358
Michael Sosnowski	Supervisory Auditor	<a href="mailto:msosnows@co.wayne.mi.us">msosnows@co.wayne.mi.us</a>	(313) 224-7368
John C. Kellett	Supervisory Auditor	<a href="mailto:jkellett@co.wayne.mi.us">jkellett@co.wayne.mi.us</a>	(313) 224-7978
Bryan Bays	Principal Senior Auditor	<a href="mailto:bbays@co.wayne.mi.us">bbays@co.wayne.mi.us</a>	(313) 224-7433
Jun Liu	Principal Senior Auditor	<a href="mailto:jliu@co.wayne.mi.us">jliu@co.wayne.mi.us</a>	(313) 224-0275
Crystal Davie Thomas	Principal Senior Auditor	<a href="mailto:cdavie@co.wayne.mi.us">cdavie@co.wayne.mi.us</a>	(313) 224-6706
Salwa (Jacklen) Hermes	Senior Auditor	<a href="mailto:shermes@co.wayne.mi.us">shermes@co.wayne.mi.us</a>	(313) 224-7395
Vivian Shelton	Senior Auditor	<a href="mailto:vshelton@co.wayne.mi.us">vshelton@co.wayne.mi.us</a>	(313) 224-8355
David Stubbs	Senior Auditor	<a href="mailto:dstubbs@co.wayne.mi.us">dstubbs@co.wayne.mi.us</a>	(313) 224-7382
Andrew Rea	Senior Auditor	<a href="mailto:area@co.wayne.mi.us">area@co.wayne.mi.us</a>	(313) 224-7972

\* As of January 4, 2011



# 2010 OAG Annual Report

## Executive Summary

This Annual Report covers the period from January 1, through December 31, 2010. Much was accomplished during the year, foremost was the completion of 50 audit and review reports and special projects. Many of them were noteworthy affecting a wide range of programs, operations and services offered by the county. The issued reports and special projects identified or addressed 90 recommendations with a financial impact of over \$180 million on county operations. Equally noteworthy, is the 70 percent implementation rate of 46 previously conveyed recommendations that we followed-up on during the year through our corrective and remedial action plan and other engagements. The implementation rate is a testament that county elected officials and managers share our commitment to strengthening the internal control environment by identifying, managing, and mitigating risk here in the county.

*“... identified or addressed 90 recommendations with a financial impact of over \$180 million on operations ... 70 percent implementation rate of previously conveyed recommendations ...”*

This report also includes brief biographical sketches for each of the OAG staff members. The value we are able to bring to the county is totally dependent on the quality of the personnel we are able to attract and retain. We believe the county is fortunate that we have been successful in assembling an excellent team of professionals with differing and complementary backgrounds and professional expertise.

We experienced personnel changes during the year, the most significant being the retirement of Terrill N. Binion after over 20 years of service to the County. Mr.

Binion certainly left his footprint on the county through his dedication and commitment to excellence in all things he touched. The OAG staff also gives back to the communities where they work and live. We highlight a few of the many programs where our staff volunteer their time, gifts, and talents to serve others.

The report describes seven noteworthy accomplishments achieved in 2010. In addition to the productivity performance and implementation of recommendations, we note the following: professional speaking/lecture presentations,

where staff's professional competency is displayed; our participation in a peer review for the City of Lubbock, Texas where again our staff demonstrated professional competency; efforts in promoting paperless working environment; successful implementation of TeamMate R9 upgrade, our audit management software, to improve our audit and administrative effectiveness, efficiencies and

economy; and our unyielding commitment and success in achieving the professional continuing education and training for our staff required by the authoritative auditing standards we pledge to adhere to in the performance of our engagements. ■



## Office of Legislative Auditor General (OAG)

### **Mission:**

*Striving to be a world-class internal audit organization, offering value to county managers, officials responsible for governance, and citizens.*



**2010 OAG  
Annual Report**

The establishment of the Wayne County Legislative Auditor General and related office (OAG) are provided for by Wayne County Home-Rule Charter, Section 3.119, within the Legislative Branch of County government. The duties and functions of the OAG were strengthened through a citizen approved revision to the Home-Rule Charter in 1996. The mission of the OAG is striving to be a world-class internal audit organization, offering value to county managers, officials responsible for governance, and citizens. Our purpose is to examine and evaluate county activities in order to achieve transparency and accountability of public funds, and improve the operations of County government for the benefit of Wayne County citizens and the customers of its services. The OAG reports and other work products have resulted in changes and improvements to programs that benefit county taxpayers, programs and services, and assist the Commission in its oversight of county operations and resources. The OAG has the responsibility to conduct financial, operational, compliance, specific scope audits, and special projects of all county departments/agencies.

Wayne County government officials and employees are accountable to the citizens of Wayne County for the proper handling of public funds and are responsible for managing county resources effectively, efficiently, and economically.

The reports and other products issued by the OAG provide the citizens of Wayne County with a measure of accountability. Our work products also assist department administrators by providing an independent and objective evaluation of their operations. The OAG's foremost goal is to

improve accountability and financial reporting practices while promoting effectiveness, efficiency, and economy in county government.

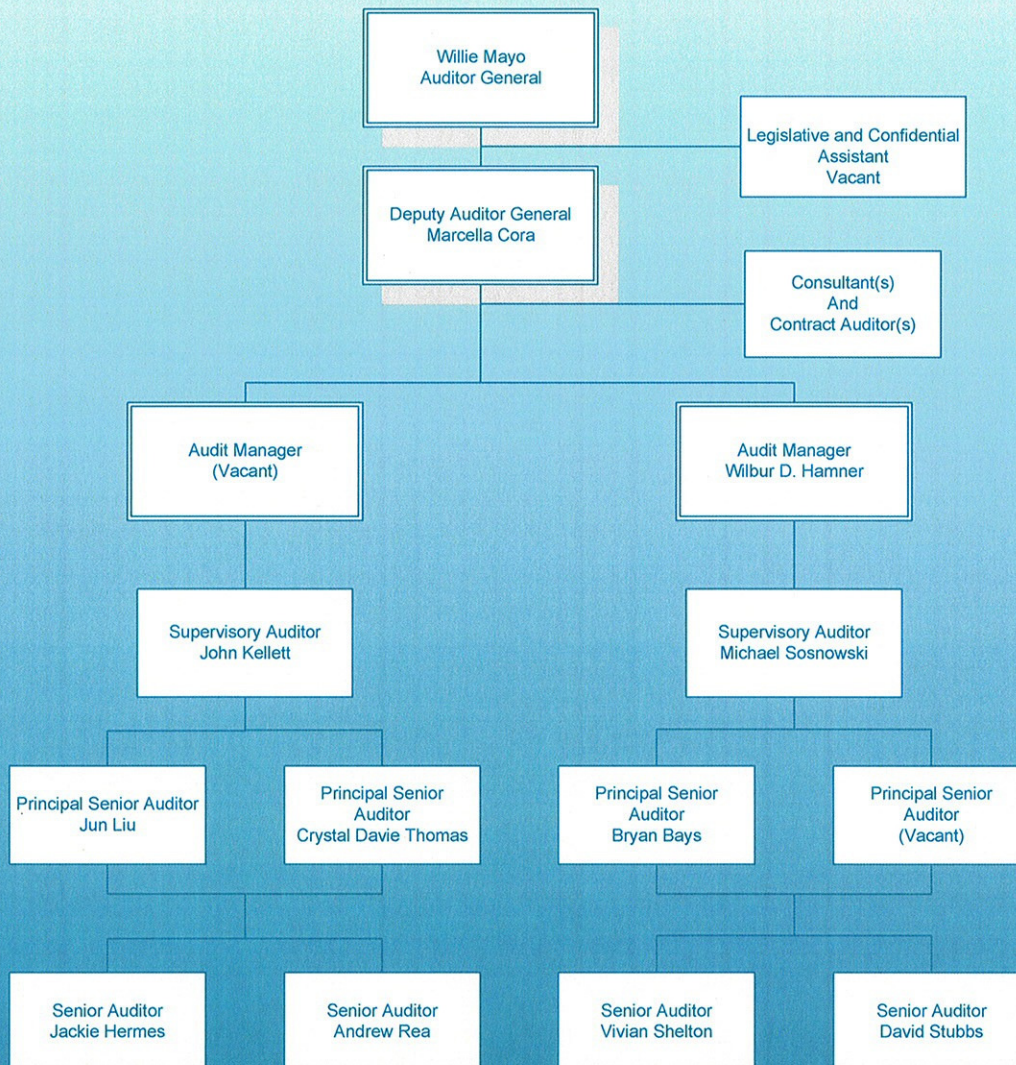
The reports and other products issued by the OAG are performed in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the Comptroller General of the United States and/or International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors (IIA).

The OAG has established 12 Codes of Principles and Conduct to assist and guide our professional staff members in performing their duties and responsibilities in an ethical and appropriate manner. These items require staff members to pledge their allegiance not only to the standards promulgated by GAGAS and IIA but also to the 12 codes of principle and conduct. The principles and conduct require auditors to (be):

- **Focused**
- **Helpful**
- **Straight Down the Line**
- **Determined**
- **Firm**
- **Decisive**
- **Balanced**
- **Objectivity**
- **Confidentiality**
- **Competent**
- **Integrity**
- **Independent ■**



Wayne County Office of Legislative Auditor General  
Organizational Chart  
As of January 4, 2011

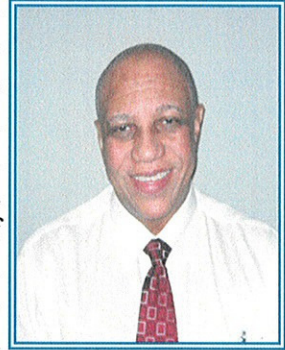




## Staff Biographical Sketches

### *Willie Mayo, CPA, CIA, CICA - Auditor General*

Mr. Willie Mayo was appointed Auditor General on December 4, 2004, and became the fourth individual appointed to serve as the county's Legislative Auditor General. He joined the county after more than 30 years of a successful accounting and auditing career in the private sector. Before joining the county, Mr. Mayo served as president and chief audit executive for Willie Mayo & Co., P.C. (Mayo & Co.) of Southfield, Michigan, a full service public accounting and consulting firm. He founded the firm in 1981. The firm had a client base of over 200, and specialized in government, non-profit, educational institutions, healthcare, and small business entities. Mayo & Co. was one of the first minority firms in Michigan to be peer reviewed by the American Institute of Certified Public Accountants. Under Mr. Mayo's leadership the firm underwent a peer review every three years and received clean opinions.



Mr. Mayo is a graduate of Wayne State University, Detroit, Michigan, where he earned a Bachelor of Science Degree in Accounting. Mr. Mayo has been a licensed Certified Public Accountant in the State of Michigan since October, 1980, and he also has earned the Certified Internal Auditors, and Certified Internal Controls Auditor designations. His professional memberships include the American Institute of Certified Public Accountants (AICPA), Michigan Association of Certified Public Accountants (MACPA), the Institute of Internal Auditors, and the Government Finance Officers Association. He presently serves as a member of the MACPA's Government Accounting and Auditing Task Force and on the board of the Detroit Chapter of the National Association of Black Accountants – Division of Firms.

Mr. Mayo also serves as a Discussion Leader and Instructional Trainer to Certified Public Accountants across the country for the AICPA on an availability basis; in addition, he has provided training to the MACPA participants and other organizations over the last several years. In addition, he is a certified instructor with the Department of Personnel/ Human Resources' "Training Brigade".



<b>TEAM – CORA</b> Responsible for the following:	
<b>Departments/Agencies</b>	<b>Component Units</b>
Children and Family Services	Brownfield Redevelopment Authority
Chief Executive Office	Wayne County – Detroit CDE, Inc.
Office of County Clerk	Development Corporation of Wayne County
Economic Development Growth Engine	Economic Development Corporation of Wayne County
Health and Human Services (including the Mental Health Agency)	Health Choice of Michigan
County Commission	Wayne County Land Bank Authority
Management & Budget	Metropolitan Growth and Development Corporation
Senior Citizens / Veteran Affairs	Wayne County Regional Jobs and Economic Growth Foundation
Office of Sheriff	The Greater Wayne County Economic Development Corporation
	Third Circuit & Probate Courts

*Marcella Cora, CPA, CIA, CICA – Deputy Auditor General*

Mrs. Cora began her career with the OAG in April 1999, after five years with the Army Audit Agency, Defense Department, United States. In FY 2005, Mrs. Cora was promoted to audit manager and was appointed Deputy Auditor General January 2011. In her current audit duties, she is responsible for oversight of the administrative functions of the office while also continuing to serve as an audit manager. Since joining the OAG, Mrs. Cora has been responsible for many key operational and compliance audits, and special projects, notably the audits of the Care Management Organizations and the Commission Special Payroll Examination. Mrs. Cora has played a key role in the implementation and numerous enhancements to the audit management software package, TeamMate. Mrs. Cora is also proficient in many computer aided auditing techniques and tools, including ACL.



She is a graduate of Davenport University. She is a licensed Certified Public Accountant in the State of Michigan, a Certified Internal Auditor and Certified Internal Controls Auditor. She has memberships in several professional organizations including the American Institute of Certified Public Accountants, Michigan Association of Certified Public Accountants, Institute of Internal Auditors, Association of Government Accountants, and Certified Fraud Examiners. She is extremely community minded and recently completed her third and final four-year term as a member of the River Rouge Board of Education where most recently she served as its Chairperson.



### *John C. Kellett - Supervisory Auditor*

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Mr. Kellett joined the Auditor General's staff in April 1999. His most recent promotion was in October of 2010 when he was promoted to Supervisory Auditor. During his time with the office, Mr. Kellett has worked on many types of audits and special projects and recently the Chargeback/Cost Allocation and Quarterly Investment Reports. He also spearheaded the implementation of the TeamMate R9 software update. Over the last seven years he has been a member of the Auditor General's Technical Assistance Group providing critical technical support for our computer aided auditing techniques and tools (CAATT) software. These CAATT help the office become more efficient and streamline audit processes.



Mr. Kellett earned his Bachelor's Degree from Eastern Michigan University and is a graduate of Walsh College where he received his Master's of Arts Degree in Economics. Mr. Kellett is also pursuing his Certified Internal Auditor certification. Mr. Kellett is also a member of the Institute of Internal Auditors.

### *Jun Liu - Principal Senior Auditor*

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Ms. Liu joined the Auditor General's staff in January 2009. Previously she worked for EDS/HP as an advanced business analyst. She brings a wealth of experience in business and financial accounting process and management.

Since joining the Office of Legislative Auditor General's staff, Ms. Liu has been an integral member on many engagement types, including financial, operational and consulting audits as well as several special projects.



Ms. Liu earned a Bachelor of Science Degree in Accounting/Computer Information System from Northern Michigan University. She received her Master's Degree in Business Administration (MBA) from Eastern Michigan University. Ms. Liu is a member of the Institute of Internal Auditors. She is actively pursuing her Certified Internal Auditor designation.

### *Crystal Davie Thomas - Principal Senior Auditor*

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Mrs. Crystal Davie Thomas joined the Office of Legislative Auditor General's Staff in April 2005 as the Legislative Staff Assistant and Confidential Secretary 1. She was promoted to Office Manager, and later to Senior Auditor in 2008 after earning her bachelor's degree. Mrs. Thomas was promoted to Principal Senior Auditor in the fall of 2010. She is a recipient of the Recognition of Achievement Award issued by Wayne County in 2006 and one of the recipients of the Meritorious Team Achievement Award in 2008.



Mrs. Thomas currently holds an Associate of Arts degree and a Bachelor of Science Degree. She currently is pursuing certification as a Certified Fraud Examiner and a Masters Degree in Management with a concentration in finance at Walsh College.



Mrs. Thomas is a member of the Institute of Certified Internal Auditors and Association of Certified Fraud Examiners.

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*Salwa (Jacklen) Hermes – Senior Auditor*

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Ms. Hermes joined the Auditor General's staff in October 2005. She joined after six years with the SAYO-Inc-Company where, in addition to her responsibilities as an accountant, she served in several other departments. Ms. Hermes also worked two years as an accountant for a local CPA firm.



In 2008, Ms. Hermes was promoted to senior auditor where part of her responsibilities are to determine whether departments and agencies in the county are performing their operations in compliance with their policy and procedures, best management practices and in a manner consistent with the department's mission, objectives and goals.

Ms. Hermes received her Bachelor's of Arts Degree in Business Management – Accounting from Al-Mustansiriya University in Baghdad, Iraq. Ms. Hermes is currently pursuing her Certified Internal Auditor designation. She is a member of the Institute of Internal Auditors.

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*Andrew Rea – Senior Auditor*

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Mr. Andrew Rea joined the Office of Legislative Auditor General's staff in June 2009. Mr. Rea brought to the OAG 5 years of experience in the public/private sector. He also brought experience in investigative techniques acquired through his formal education. As an auditor, he has played a large role in several important engagements throughout 2010. In recognition of his efforts, Mr. Rea was promoted to the position of Senior Auditor in the fall of 2010.



Mr. Rea attended Michigan State University where he obtained a Bachelor of Arts Degree. His future goals include obtaining a Master's Degree and pursuing the Certified Internal Auditor certification. Mr. Rea is a member of the Institute of Internal Auditors.



<b>TEAM – HAMNER</b> Responsible for the following:	
<b>Departments/Agencies</b>	<b>Component Units</b>
<b>Homeland Security and Emergency Management</b>	<b>Wayne County Airport Authority</b>
<b>Corporation Counsel</b>	<b>Wayne County Building Authority</b>
<b>Environment</b>	<b>Chapter 8, 20 and 21 Drainage Districts</b>
<b>Personnel / Human Resources</b>	<b>Detroit-Wayne County Stadium Authority</b>
<b>Prosecuting Attorney</b>	<b>Sewage Disposal System</b>
<b>Public Service</b>	
<b>Register of Deeds</b>	
<b>Technology</b>	
<b>Treasurer</b>	

*Wilbur D. Hamner, CICA, EA – Audit Manager*

Mr. Hamner joined the Auditor General's staff in September 1998. He brought with him over 12 years of financial accounting experience in the legal and health care fields. Since joining the office, Mr. Hamner has excelled. In 2005, he was promoted to Principal Senior Auditor, in 2006 to Supervisory Auditor, and in 2007 he was promoted to his current position of Audit Manager. Mr. Hamner has played a vital role in the development and implementation of the OAG's revised risk-based audit approach and accompanying manuals.



Mr. Hamner has performed several operational, financial, and compliance audits. In 2010, Mr. Hamner was selected as a Peer Review team member by the Association of Local Government Auditor (ALGA) to conduct a peer review of a governmental internal audit division and attest to their compliance with IIA auditing standards. On another engagement, Mr. Hamner was instrumental in identifying a number of county businesses that were not remitting a mandated excise tax (Stadium Excise Tax) to the County Treasurer's Office. As a result of this and other similar audits, the County Treasurer's Office has increased its annual collection of excise tax revenues.

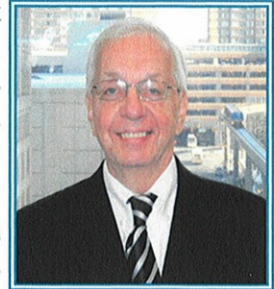
Mr. Hamner is a graduate of Wayne State University and holds a Bachelor's of Science Degree in Accounting. He is a Certified Internal Controls Auditor and an Enrolled Agent with the Internal Revenue Service. Mr. Hamner has passed two of four parts of the Certified Internal Auditor certification. He holds membership with the Institute of Internal Auditors and the Association of Government Accountants.



*Michael Sosnowski, CIA - Supervisory Auditor*

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Mr. Sosnowski joined the Auditor General's staff in January 2007. He brought with him 30 years of business experience, 18 of which were spent at AT&T. While there, he worked in Internal Audit, Finance, Operational Planning & Support, and IT. A major accomplishment with AT&T was the development of a corporate wide cross-functional change management request process.



Mr. Sosnowski earned a Bachelor of Arts Degree in Accounting from St. Thomas University, St. Paul, MN. He received his Master's Degree in Business Administration from Wayne State University. He is a Certified Internal Auditor. Mr. Sosnowski is a member of the Institute of Internal Auditors, and Non-CPA affiliate member of the Michigan Association of Certified Public Accountants. Mr. Sosnowski also serves as an adjunct instructor at two local universities.

*Bryan Bays, CPA – Principal Senior Auditor*

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Mr. Bays has been with the OAG staff for almost two years. He has worked on projects with the Wayne County Treasurer's Office, specifically the Stadium Excise Tax and Foreclosure Auction; as well as projects in other county departments and agencies.

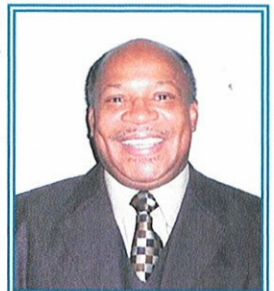


Mr. Bays is a licensed Certified Public Accountant in Michigan. He received a Bachelor's of Business Administration in Accounting in 2001 and a Master of Science Degree in Taxation in 2005 from Grand Valley State University. Mr. Bays is pursuing the Certified Internal Auditor designation. His memberships include the Institute of Internal Auditors and the Michigan Association of Certified Public Accountants (MACPA) where he serves as a member of the MACPA Ethics Task Force. He volunteers time with the Voluntary Income Tax Assistance program preparing income tax returns for low income and senior citizens in the county.

*David Stubbs – Senior Auditor*

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Mr. Stubbs joined the OAG staff in August 2005. He brought more than 20 years of accounting and auditing experience from the public and private sectors. Prior to joining the county, Mr. Stubbs worked as an external auditor, examining federal institutions, governmental agencies, non-profit organizations, educational institutions, and private business entities.



As a Senior Auditor, Mr. Stubbs has worked on a variety of projects such as the Financial Assessment – Attestation Review Report for the Wayne County Comprehensive Annual Financial Report (CAFR) and this year the Operational Audit for the Wayne County Employee Retirement System.

Mr. Stubbs earned a Bachelor's and a Master's Degree in Business Administration from the University of Phoenix, both with a concentration in Accounting and Finance. His future plans include the pursuit



of his Certified Internal Auditor designation, the completion of his Doctorate and to become a published author. He is a member of the Institute of Internal Auditors.

### *Vivian Shelton – Senior Auditor*

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Ms. Shelton joined the staff of the Office of Legislative Auditor General in August 2005. She brought with her nearly 20 years of experience as an administrator and audit professional with a local CPA firm. While there, Ms. Shelton was responsible for a variety of administrative, bookkeeping and accounting functions.



As the OAG's office manager, Ms. Shelton was responsible for the office's administrative matters and served as audit coordinator. As audit coordinator, she was responsible for monitoring completion of audits, reviews, other report projects and work product file maintenance. As a result of hard work and dedication, Ms. Shelton was promoted to Senior Auditor in December 2007. In this role, she conducts operational, financial, and compliance audits. Ms. Shelton is presently pursuing her higher education goals and is a member of the Institute of Internal Auditors. ■

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## Personnel Changes

After over 20 years of service to the County, performing exceptional work within the Office of Legislative Auditor General, Mr. Terrill N. Binion, Deputy Auditor General, announced his retirement from Wayne County effective December 1, 2010.

Mr. Binion rejoined the OAG staff in 1995 after an earlier stint in the late 1980's. During his long service, Mr. Binion has held several positions within the OAG, including Supervisory Auditor, Audit Manager and Deputy Auditor General. As a Deputy Auditor General, he served primarily as the chief operating officer and oversaw many important initiatives that ensured the OAG's mission, vision, goals and objectives were accomplished. He also played a vital role in some of the OAG's most visible and sensitive audits such as the Airport Parking Operations, Mental Health Receivables, and more recently, the series of audits of the Department of Children and Family Services, and its Juvenile Justice Service providers, Care Management Organizations or Systems.

Mr. Binion brought great passion to his work and it was contagious to those around him. His pursuit of excellence in all that he did will be sorely missed. We wish him and his family much happiness in all their future endeavors.

During the year, the OAG experienced some other personnel changes. Ms. Jessica Compton and Mr. Justin Langley have left the Office of Legislative Auditor General to pursue other career opportunities. We extend our best wishes to them for continued success. ■



## **Strategic Audit Group**

The Strategic Audit Group (SAG) was established in 2007. The responsibilities of this group are to review, develop and revise audit policies and procedures and design appropriate audit/project procedures and processes to ensure the audit and other work products of the OAG are in compliance with authoritative professional standards and best practices. The members of the SAG team consist of the following OAG team members:

- Willie Mayo, Auditor General
- Marcella Cora, Deputy Auditor General
- Wil Hamner, Audit Manager
- John Kellett, Supervisory Auditor. ■

## **Technical Assistance Group**

The OAG established the Technical Assistance Group (TAG) several years ago. The members of the TAG team consist of the following individuals:

- Marcella Cora, Deputy Auditor General
- John Kellett, Supervisory Auditor
- Andrew Rea, Senior Auditor

This group has been very instrumental in providing leadership and technical support in the area of office technology including the selection, installation, implementation and daily support for the OAG's computer systems, software, and related peripherals. It also develops policies and procedures for use and care of computer hardware, software and peripherals. The group is comprised of a team with diverse disciplines committed to ensuring the OAG utilizes the most effective and efficient computer aided auditing tools and technologies, or CAATT, in our audit and administrative processes. The group also is responsible for development and maintenance of the office's webpage. The group has allowed the OAG to eliminate many of the routine service calls that otherwise may have gone to the county's help desk. ■



# 2010 OAG Annual Report

## Employee Achievement

### Staff Promotion

During the year, several staff members whose hard work, commitment and dedication were recognized by promotions.

John Kellett promoted to Supervisory Auditor  
Crystal Davie Thomas promoted to Principal Senior Auditor  
Andrew Rea promoted to Senior Auditor

Congratulations to each of them and their families. ■

## Giving Back to Our Community

During the year, staff members in the OAG volunteered their time, talents and professional expertise to assist a number of community charitable and school initiatives on behalf of Wayne County and themselves. A list and brief description of some of the organizations they volunteered to serve are below:

- Capuchin Franciscan of St. Joseph
- The Compassionate Friends
- Senior Citizens Program
- School District, City of River Rouge
- Accounting Aid Society

### Capuchin Franciscan of St. Joseph - Detroit, Michigan

During 2010 Holiday season, the OAG staff made a generous gift donation to Capuchin Franciscan of St. Joseph Church for needy families. It has been an annual tradition for the OAG and all staff members to contribute to this most worthy cause that provides so much joy to the families experiencing financial and other difficulties.



Generous Gift Donation by OAG Staff



*Focused*



### The Compassionate Friends

Ms. Vivian Shelton, Senior Auditor, volunteers her time to the Detroit Chapter for The Compassionate Friends (TCF). TCF is a nationally recognized non-profit organization which offers friendship, support, understanding and hope to families grieving the death of a child.

*Helpful*

*Straight down  
the line*

*Determined*



### Senior Citizens Program

Mrs. Marcie Cora, Deputy Auditor General volunteers her time to help serve meals to the River Rouge Senior Citizens during their holiday luncheons. These holiday luncheons allow senior citizens to participate in holiday festivities with caring volunteers.

*Firm*

*Decisive*

*Balanced*



### School District, City of River Rouge – “Home of the Panthers”

Mrs. Marcie Cora also participates in the various activities held within the River Rouge School District including the National Honors Society, Marine Corp Junior ROTC, where she was their honored guest for the 2010 MCJROTC Birthday Ball.

*Objectivity*

*Confidentiality*



*Competent*

### Accounting Aid Society

Mr. Bryan Bays, Principal Senior Auditor, volunteers his time to help prepare income tax returns for the Internal Revenue Service as part of their Voluntary Income Tax Assistance Program (VITA). The VITA program is administered by the Accounting Aid Society of Michigan. The VITA provides federal, state, and local income tax preparation for low to moderate income individuals and families in Wayne County and throughout the State. ■

*Integrity*

*Independent*



# 2010 OAG Annual Report

## 2010 Significant Accomplishments

### Completed 50 Reports / Projects

Our 2010 audit work plan identified 60 reports/projects to be completed for the year. The OAG completed and issued 50 reports/projects. The completed reports/projects consisted of (15) Consulting/Compliance, (8) Assurance/Attestation, (14) Non-Audit projects, and (13) Special Projects. While we did not fully meet our productivity goal, we achieved an 83 percent completion rate which is certainly a noteworthy accomplishment. During that year, we also implemented three new types of engagements which we believe will allow us to respond to requests for analysis and other assistance more quickly and effectively. Those engagement types are: the Operational Assessment Review, Financial Assessment - Limited Review, and the Limited Analytical Review.

### Majority of Recommendations Implemented

Arguably, the single most measure of effectiveness of any internal audit organization is the level or rate of implementation of the recommendations contained in issued reports. We are extremely proud to report in 2010 that 7 completed corrective action plans, follow-up review reports and other products examined a total of 46 previously issued recommendations. Management had sufficiently implemented or are in the process of addressing 31 recommendations, or 70 percent of them. Moreover, we recognize that the implementation rate achieved is a testament to elected - officials and management's desire and willingness to improve the risk environment here in the County despite reduced resources.

Listed below is a summary status of the recommendations addressed during 2010.

Total Number of Recommendations Examined	Status				
	Resolved	Partially Resolved	In Process	No Longer Applicable	Not Yet Resolved
46	18	1	12	1	14

### Professional Speaking Engagements

During the year, Mr. Binion gave a presentation on the topic of Peer Review at the Association of Governmental Accountants, Detroit Chapter event. We also would like to recognize the many contributions from the county's independent external audit firm, Plante & Moran for the assistance they provided to the National Association of Black Accountants—Division of Firms conference at our request.



### OAG Participates in Peer Review Team

Mr. Wil Hamner, Audit Manager, participated on a peer review team through the Association of Local Governmental Auditors (ALGA). The peer review was for the City of Lubbock, Texas, Internal Audit Division. The ALGA's peer review program has always been among the best values available to members. The Office of Legislative Auditor General has chosen to participate in this program because it provides the ability to collaborate with other audit professionals and gain valuable experience and knowledge from other colleagues in the profession. Also, the ability to observe first-hand how other internal auditing departments achieve compliance with professional standards is immeasurable.

### Paperless Reporting

During the year, we launched additional efforts to promote our "green initiative" by introducing a paperless audit report transmittal process. The expected benefits for making this move to paperless reporting are not only cost savings in the form of printing cost, reduced time for filing and maintaining paper reports, but also improvements in operations and efficiency. As a result of this initiative, the OAG conservatively estimate quantity savings of \$10,000 in personnel and office supplies from our 2010 budgeted expenditures.

### Implementation for TeamMate R9 Upgrade



As part of the OAG's "green initiative" to move toward a paperless environment, we successfully completed a system upgrade for TeamMate, R9, which has enhanced integration of the modules allowing for improved workpaper documentation and flow along with other efficiencies. Other Teammate R9 upgrades include enhanced management reporting and issues (findings), recommendations tracking capabilities, a redesigned replication engine which increases productivity to decentralized audit teams, and a new feature designed to focus on risks and controls assessment. Our efforts in this area continue to be lead by the SAG and TAG, under the leadership of the Auditor General.

### Training Goals Achieved

Ensuring that each audit professional staff member receives the required continuing professional education credits and training is essential for any effective internal audit organization; especially those peer reviewed such as the OAG. During the year, the OAG provided education and training opportunities to each professional audit staff member to ensure their continued professional proficiency and that they receive the 80 hours (every two years) of continuing professional education required under the Generally Accepted Government Auditing Standards (GAGAS), issued by the Comptroller General of the United States. During the year we also ensured staff obtain the required training to perform audits in accordance with the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors and the American Institute of Certified Public Accountants.

*Focused*

*Helpful*

*Straight down  
the line*

*Determined*

*Firm*

*Decisive*

*Balanced*

*Objectivity*

*Confidentiality*

*Competent*

*Integrity*

*Independent*



# 2010 OAG Annual Report

We believe staff development is a continuous process that benefits both the staff and county by ensuring that staff enhance their skills and stay abreast of current industry guidance and best practices. See appendix A for a detailed listing of seminars and conferences attended by staff during the year. Much of the training received during the year was obtained through webinars, webcasts and on-line tutorials. This was done to control our expenditures in this area.

Another method in which the OAG provides staff development is through the support of staff members and their efforts to obtain professional certifications, including, but not limited to:

- Certified Public Accountant
- Certified Internal Auditor
- Certified Government Financial Manager
- Certified Fraud Examiner
- Certified Information Systems Auditor
- Certified Internal Controls Auditor
- Certified Government Audit Professional

Our Professional Development Goal is to maximize the value of the Auditor General's work by continuing to promote quality, professionalism, and productivity. The OAG continuously encourages all staff to pursue professional certifications and maintain memberships in various professional organizations. These memberships allow staff to interact and network with professional colleagues and stay abreast of the latest trends and best practices in the industry. In addition, through these various professional organizations, members of the OAG are able to demonstrate their leadership skills by serving on various committees. The Auditor General currently serves on the Michigan Association of Certified Public Accountant's Governmental Accounting & Auditing Task Force. He also served as co-chair for the Detroit Chapter of the National Association of Black Accountants – Division of Firm's, Annual Professional Development Conference. Other members of the OAG also serve in leadership positions in various professional organizations. ■



OAG staff at NABA Annual Conference



*Focused*

*Helpful*

*Straight down  
the line*

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*Confidentiality*

*Competent*

*Integrity*

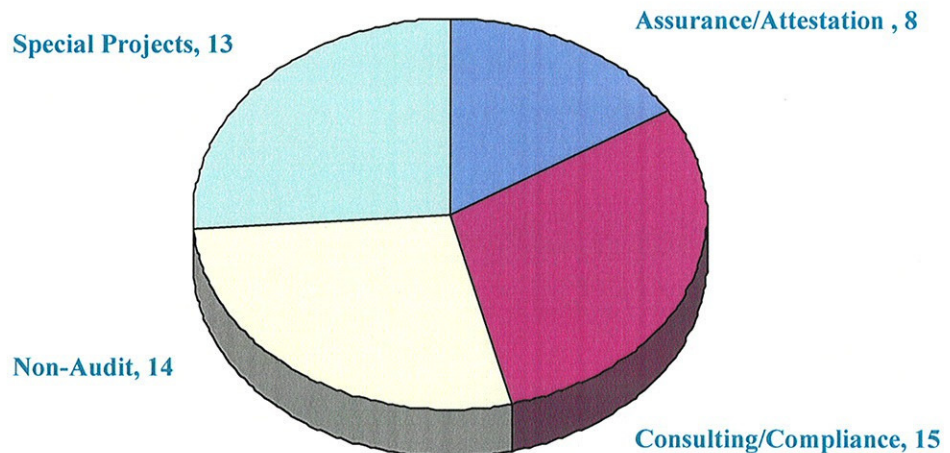
*Independent*

## 2010 Productivity in Review

In 2010, The OAG completed a total of 50 audit reports/projects. This included (15) Consulting/Compliance, (8) Assurance/Attestation, (14) Non-Audit, and (13) Special Projects. Collectively, those reports contained 90 recommendations and had an impact of over \$180 million on county operations. The types of impact included, but not limited to: revenue opportunities, cost avoidance/savings, inappropriate/questionable expenditures related to operations and programs, and recovery of inappropriate or unauthorized disbursements. Based on our revised productivity goal of 60 completed reports/projects for 2010, we achieved 83 percent of the goal. Of the 90 recommendations, 44 were new and the 46 involved previously issued recommendations where we determined the status of their implementation.

The following pie chart illustrates the breakdown of completed reports/projects by type. We also included a synopsis of a few key reports/projects that could have a measurable impact on county operations if the recommendations contained in the reports are fully implemented. See Appendix B for a detailed listing of all completed 2010 reports/projects.

**Summary of Completed Reports/Projects**  
**OAG**  
**2010**



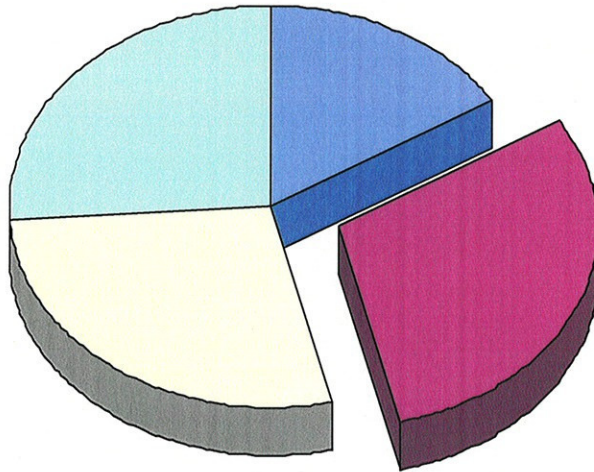


# 2010 OAG Annual Report

## Consulting/Compliance

The OAG receives requests from the County Commission, other elected officials, and department heads to review specific activities or programs not necessarily identified in our annual audit/work plan. Frequently, because of their intimate knowledge of county government operations and close contact with constituents, Commissioners become aware of problems or areas of concern that are communicated to the OAG and request for reviews and/or assessments are received. As a result, we have developed the consulting review engagement to respond to these requests. Many of these engagements have resulted in confirmation of the existence of problems and the formulation of solutions to address or improve county operations and services.

Our responsiveness to these requests enhances the Commission's and other county officials' ability to carry out its oversight responsibilities and respond to constituent concerns thoroughly and completely.



Consulting/Compliance, 15

During the period, 15 or 30 percent of our audit reports/projects were Consulting/Compliance. Under the Consulting/Compliance Category, it includes Consulting/Compliance and Operational Assessment Review engagements.

In 2010, we also implemented an Operational Assessment Review. This type of engagement entails a comprehensive and analytical operational review of a county program or service at the business unit(s) level for the express purpose of identifying key risk and assessing whether management has appropriate controls and processes in place to sufficiently manage or mitigate identified risk. It is somewhat synonymous with a county-wide enterprise risk assessment.

Two consulting engagements that had an impact on county operations are highlighted.



### Assessment & Equalization - Operational Assessment Review

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*Straight down  
the line*

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*Firm*

*Decisive*

*Balanced*

*Objectivity*

*Confidentiality*

*Competent*

*Integrity*

*Independent*

The OAG conducted an Operational Assessment Review (OAR) of the County's Assessment and Equalization Division (A&E). Our report indicated that A&E receives approximately \$1 million annually for assessment services it provides to local communities. However, the cost for providing the service is nearly \$2 million. Therefore, it costs the county's general fund about \$1 million to provide the services. Based on A&E's response to the recommendation included in the OAG's Operational Assessment Review, it was determined that A&E would bill user communities the full cost of providing the services.

The report also disclosed other areas where controls could be strengthened including uniform job descriptions, comprehensive formalized and communicated policies and procedures, and a mechanism to ensure compliance with the annual conflict of interest forms.

### Cost Allocation/Chargeback - Consulting

The Office of Legislative Auditor General (OAG) performed a review of the cost allocation/chargeback process utilized by the Department of Management & Budget (M&B). During the two year period covered by our review, the County had chargeback costs that totaled \$441 million. Chargeback costs are captured then allocated to county departments/agencies/programs based on benefit derived from the servicing departments. We found the allocation of chargeback costs to be relatively sound and reasonable and that they were being allocated, for the most part, on an equitable and fair basis for fiscal years (FY) 2008 and 2009.

However, our review revealed M&B will need to place greater emphasis on allocating indirect costs to federal and state grants in order to maximize recovery of costs. In our recommendations, we have suggested monitoring and reporting mechanisms that should assist the county in achieving the goal of strengthening these processes.

The review also found there were nine executive branch appointees whose personnel costs, totaling approximately \$1 million, were paid out of a Department of Technology (DOT) business unit, and thus, allocated back to users of DOT services, with no supporting evidence of work performed for the department. Our report offered a recommendation to address this condition.



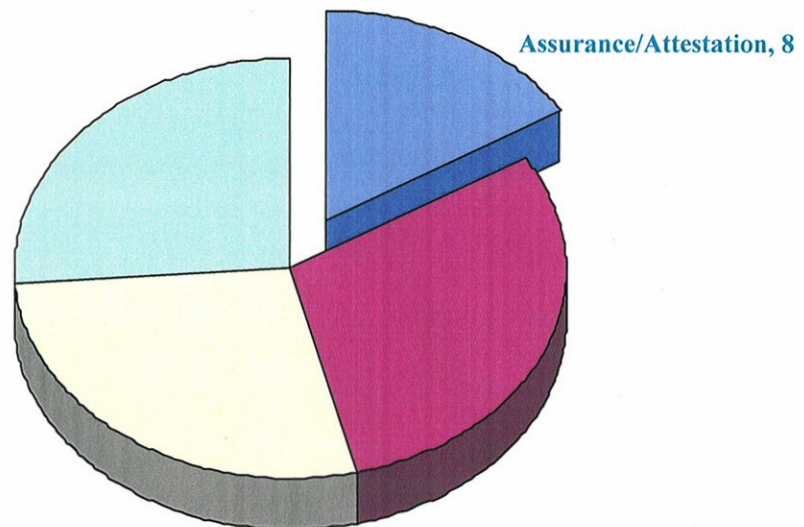
# 2010 OAG Annual Report

## Assurance/Attestation

During the year, 8 or 16 percent of our completed reports/projects were Assurance/Attestation engagements. This type of engagement includes Financial Assessments, Operational Risk, Attestation, and Agreed Upon Procedures.

The Audit Committee refers financial statement audits and reviews that are completed by outside external auditors to the OAG for review and recommendation. We generally perform this type of engagement on those referrals. The financial statements generally involve the county's numerous component units and agencies that receive "stand-alone" audits. In reviewing and assessing these reports, the OAG comments on whether the report complies with applicable reporting standards and we also indicate what impact the report contents has on the County's overall financial condition and risk to the county.

These engagements involve an internal auditor's objective assessment of evidence to provide an independent opinion or conclusion(s) regarding a process, system, or other subject matter. There are generally three parties involved in an attestation/assurance engagement: (1) the person or group directly involved with the process, system, or other subject matter – the process owner; (2) the person or group making the assessment – the internal auditor; and (3) the person or group using the assessment – the user.



One of these engagements performed during the year was the Wayne County Employees' Retirement System.



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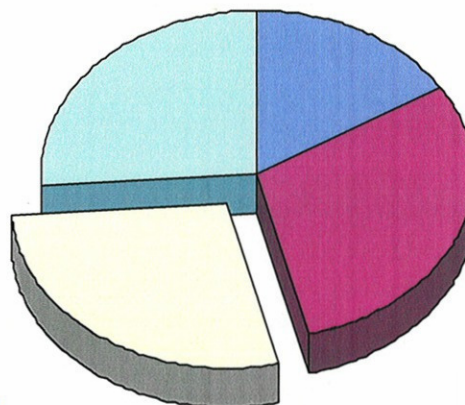
### Retirement—Operational Risk

Our operational risk audit on the Wayne County Employees' Retirement System (WCERS) identified areas within governance, risk management, controls activities and financial activity that could be strengthened. Specifically, the report disclosed that the travel policy could be strengthened; the WCERS lack an Audit Committee and WCERS commission (or trustee) meeting minutes are not recorded electronically nor posted the website timely. The report also disclosed that the WCERS board members are not required to file an annual conflict of interest disclosure form.

The report also disclosed that the pension benefit calculations are performed by computer and there is no policy to periodically test the computerized output data for the benefits calculated. The WCERS benefit calculation program is used exclusively to calculate and disburse millions of dollar in retirement expenditures. Therefore, it is a good business practice to periodically have someone independently review the general and application controls on an annual basis.

The report further disclosed that the WCERS discontinued supplemental payments to four executive staff members of which three have retired. However, the board received two conflicting legal opinions about the propriety of the supplemental payments. We believe the questions raised by the two opinion letters and the payments inclusion or exclusion in the Final Average Calculation for pension benefits should be sufficiently addressed by the WCERS board. Finally, the report disclosed that the WCERS lacks a formal intergovernmental agreement with the Airport Authority for the services it provides, or the reimbursement of costs it receives.

## Non-Audit



Non-Audit, 14



# 2010 OAG Annual Report

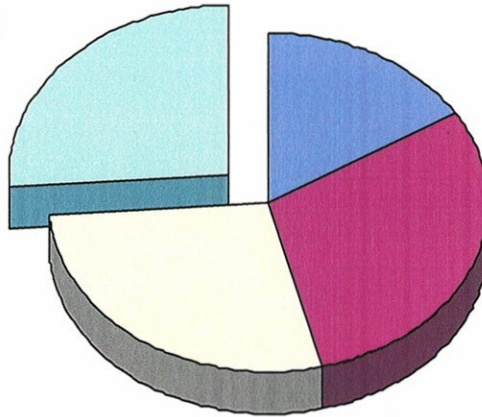
During the year, 14, or 28 percent, of our completed reports/projects were Non-Audit projects. Non-Audit projects generally involve work performed, including Financial Assessment—Limited Review and Limited Analytical Review.

In these limited reviews, we determine whether the financial statements are properly presented in accordance with applicable professional standards. These reviews rely highly upon external auditors' work. Because of the amount of extended work we performed, there are few recommendations in these types of

## Special Projects

audits. After adopting limited reviews, the OAG is able to allocate limited resources effectively and continues to be productive.

Special Projects, 13



Thirteen special projects were completed by the OAG during 2010, which represented approximately 26 percent of the total reports/projects.

Special projects represent an array of work projects from the development of our annual report, to our annual audit/work plan, to the upgrade of audit management software to TeamMate R9.■



**APPENDIX A**

**LIST OF TRAINING SEMINARS AND CONFERENCES ATTENDED  
2010**



**WAYNE COUNTY OFFICE OF LEGISLATIVE AUDITOR GENERAL  
LIST OF TRAINING SEMINARS AND CONFERENCES ATTENDED  
2010**

<b>SPONSORING ORGANIZATION</b>	<b>SEMINAR / CONFERENCE</b>	<b>DATE(S) ATTENDED</b>
CPEasy	Network Nonprofit Report / Network Governmental Accounting	1/1/10 -12/31/10
Association of Certified Fraud Examiners	Business Drives in Financial Crimes	1/26/10
Association of Government Accountants (AGA) - Detroit Chapter	Auditing in High Risk Environment	2/17/10
Michigan Association of Certified Public Accountants	Spring Members Advisory/Practical Application of Ethics	5/11/10
Michigan Association of Certified Public Accountants	Spring Governmental Auditing & Accounting Conference	5/20/10
The Institute of Internal Auditors	Internal Auditors & Risk	5/25/10
Plante & Moran	Wayne County Governmental Accounting Update	6/11/10
Michigan Association of Certified Public Accountants	Professional Ethics Update	6/18/10
Association of Government Accountants (AGA) - Detroit Chapter	Peer Review Presentation	7/15/10
Michigan Association of Certified Public Accountants	Fall Members Advisory Symposium	9/21/10
National Association of Black Accountants – DOF, Detroit	Professional Development Conference	11/22-24/10



**APPENDIX B**

**COMPLETED AUDIT AND REVIEW REPORTS AND SPECIAL PROJECTS  
2010**



**WAYNE COUNTY OFFICE OF LEGISLATIVE AUDITOR GENERAL  
COMPLETED AUDIT AND REVIEW REPORTS AND SPECIAL PROJECTS  
2010**

	<b>AUDIT OR SPECIAL PROJECT</b>	<b>REPORT DATE</b>	<b>DATE TO AC*</b>	<b>DAP NO.</b>	<b>TYPE</b>
1	Wayne County-Detroit Community Development Entity Inc.	1/8/2010	1/26/2010	2009-57-915	AA
2	Development Corporation of Wayne County Financial Assessment 2008	2/15/2010	2/23/2010	2009-57-912 (A)	AA
3	Wayne County Employee's Retirement System	7/20/2010	8/17/2010	2010-57-003	AA
4	Sheriff's Office, Destruction of Controlled Substance Evidence	8/24/2010	11/9/2010	2010-57-011	AA
5	Treasurer's Foreclosure Auction Process CAP	4/26/2010	5/11/2010	2010-57-002	AA
6	DPS-Park Division, Lightfast Proposed Contract	1/28/2010	2/23/2010	2009-57-006	AA
7	Assessment & Equalization Division	6/7/2010	7/13/2010	2010-57-852	AA
8	Metropolitan Growth And Development Corp.	1/25/2010	2/9/2010	2009-57-911	AA
9	DCFS, Juvenile Services Division, Care Management Organization, Black Family Development, Inc.	1/13/2010	4/6/2010	2004-57-013(A)	CC
10	DCFS, Juvenile Services Division, Care Management Organization, Black Family Development, Inc.	08/23/2010	11/9/2010	2010-57-007	CC
11	Community Mental Health Compliance Examination 2008	10/13/2010	10/26/2010	2010-57-812	CC
12	Community Mental Health Compliance Examination 2007	10/14/2010	10/26/2010	2010-57-813	CC
13	Community Mental Health Compliance Examination 2009	9/23/2010	10/26/2010	2010-57-810	CC
14	Assessment & Equalization Division, Operational Assessment Review CAP	11/11/2010	12/7/2010	2010-57-009	CC
15	DCFS, Juvenile Services Division, Care Management Organization, Black Family Development, Inc.	8/13/2010	9/7/2010	2010-57-006	CC
16	Termination Letter for on Demand Copy Center	11/5/2010	12/7/2010	2010-57-864	CC
17	Prosecuting Attorney-Fraud Investigative Policies	1/22/2010	2/23/2010	2009-57-007	CC
18	Management & Budget Petty Cash	2/25/2010	3/24/2010	2010-57-001	CC
19	Treasurer's Investment Report 4th Quarter 2009	2/23/2010	3/9/2010	2010-57-802	CC
20	Corporation Counsel, Human Relations	6/4/2010	7/27/2010	2010-57-855	CC



**WAYNE COUNTY OFFICE OF LEGISLATIVE AUDITOR GENERAL  
COMPLETED AUDIT AND REVIEW REPORTS AND SPECIAL PROJECTS  
2010**

	AUDIT OR SPECIAL PROJECT	REPORT DATE	DATE TO AC*	DAP NO.	TYPE
21	Budget Sensitive Issues	6/22/2010	7/13/2010	2010-57-806	CC
22	Cost Allocation/Charge Backs	8/11/2010	9/28/2010	2010-57-861	CC
23	DCFS Finance Division, Validity of Receivable from a Program Service Provider	1/13/2010	4/6/2010	2009-57-806	CC
24	Health Choice of Michigan Financial Assessment	4/30/2010	5/11/2010	2010-57-902	Non-Audit
25	Wayne County Land Bank Corp. FY 2009 Financial Statement	5/13/2010	5/25/2010	2010-57-906	Non-Audit
26	Detroit-Wayne County Community Mental Health Agency's Audited Financial Statement	5/19/2010	6/22/2010	2010-57-905	Non-Audit
27	Development Corporation of Wayne County Financial Assessment 2009	7/28/2010	9/7/2010	2010-57-908	Non-Audit
28	Wayne County-Detroit Community Development Entity Inc. Financial Statements 2009	6/3/2010	6/22/2010	2010-57-910	Non-Audit
29	Metropolitan Growth Development Corporation audited Financial Assessments 2009	7/30/2010	11/9/2010	2010-57-907	Non-Audit
30	Airport Authority FY2009 CAFR	4/30/2010	5/11/2010	2010-57-901	Non-Audit
31	Chapter 21 Drainage District FY 2009 Financial Statements	5/18/2010	5/25/2010	2010-57-903	Non-Audit
32	Sewage Disposal System FY 2009 Financial Statements	5/19/2010	5/25/2010	2010-57-904	Non-Audit
33	Detroit/WC Stadium Authority FY 09	7/29/2010	9/7/2010	2010-57-911	Non-Audit
34	Wayne County Treasurer's Investment Report, 1st Quarter Fiscal Year 2009-10	11/18/2010	12/7/2010	2010-57-915	Non-Audit
35	Wayne County Prosecuting Attorney's Office, Special Operations Unit, Nuisance Abatement	10/26/2010	11/9/2010	2010-57-913	Non-Audit
36	Wayne County Building Authority's Financial Statement 2009	6/22/2010	7/27/2010	2010-57-912	Non-Audit
37	Greater Wayne County Economic Development Corporation's audited Financial Statement	6/1/2010	6/22/2010	2010-57-909	Non-Audit
38	OAG 2009 Annual Report	2/4/2010	2/9/2010	2010-57-800	SP
39	Monitoring of 2009 CAFR External Audit	N/A	4/6/2010	2009-57-826	SP
40	Status Reports - Approp. Ordinance Report	2/10/2010	2/23, 5/11, 7/13, 10/12/10	2010-57-803	SP
41	Status Reports - Referral from Audit Committee	2/10/2010	2/23, 5/11, 7/13, 10/12/10	2010-57-804	SP
42	FY 2011 Budget Submission	N/A	N/A	2009-57-807	SP



**WAYNE COUNTY OFFICE OF LEGISLATIVE AUDITOR GENERAL  
COMPLETED AUDIT AND REVIEW REPORTS AND SPECIAL PROJECTS  
2010**

	AUDIT OR SPECIAL PROJECT	REPORT DATE	DATE TO AC*	DAP NO.	TYPE
43	FY 2011 Budget Hearing	N/A	N/A	2009-57-808	SP
44	FY 2010 Financial Activity	N/A	N/A	2009-57-827	SP
45	Interim Briefing on Chargeback's	4/19/10	N/A	2006-57-824	SP
46	OAG Audit/Work Plan 2010	1/20/10	1/26/2010	2009-57-828	SP
47	Lubbock Texas ALGA Peer Review	12/10	N/A	2010-57-814	SP
48	Implementation of TeamMate R9	12/10	N/A	2010-57-857	SP
49	OAG Quality Control Review	9/7/10	N/A	2010-57-801	SP
50	NABA – DOF Professional Development Conference	N/A	N/A	2010-57-809	SP

**AC\*- Audit Committee**

**AA - Assurance/Attestation (FA, operational Risk, AUP)**

**CC - Consulting/Compliance (OAR, Consulting)**

**Non-Audit - FA-LR, LAR**

**Special Project**



## *Wayne County Commission Leadership*

### *Chairman*

### *Vice Chair*



*Alisha R. Bell*



*Gary Woronchak*

### *Vice Chair Pro Tempore*



*Laura Cox*

### *The Audit Committee Members*

#### *Responsibilities:*

*Mandated by the Wayne County Charter, the committee reviews the reports of the independent external auditor and the Auditor General. It also monitors compliance with audit findings and the county's internal control environment.*



*Ilona Varga*  
*Chairman*



*Tim Killeen*  
*Vice -Chair*



*Diane Webb*



*Ray Basham*



*Irma Clark-Coleman*