



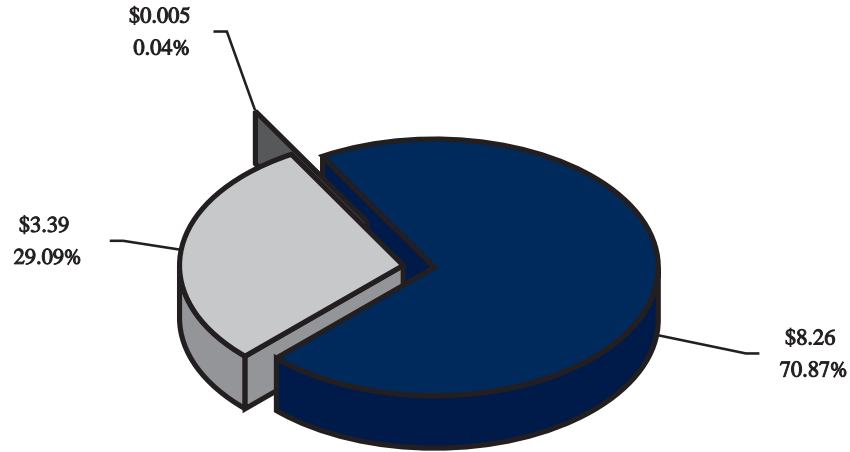
The Wayne County Board of Commissioner meets in formal session in the Commission chamber on the 4th floor of the Old Wayne County Building. All Wayne County Commission meetings, as well as the budget sessions, are open to the public. The chief role of the commission is to adopt a budget and to enact ordinances. The commission also approves contracts, appointments and rules.

WAYNE COUNTY COMMISSION

EXPENDITURE ANALYSIS

FISCAL YEAR 2007-2008

\$11.66 (in millions)



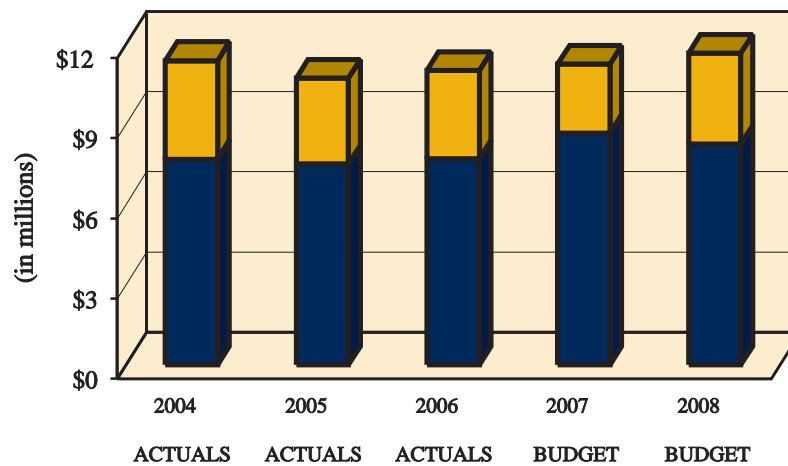
■ PERSONNEL

■ OPERATING EXPENDITURES

■ CAPITAL

FIVE-YEAR EXPENDITURE TREND ANALYSIS

FISCAL YEARS 2003-2004 THROUGH 2007-2008



■ PERSONNEL

■ OTHER EXPENDITURES



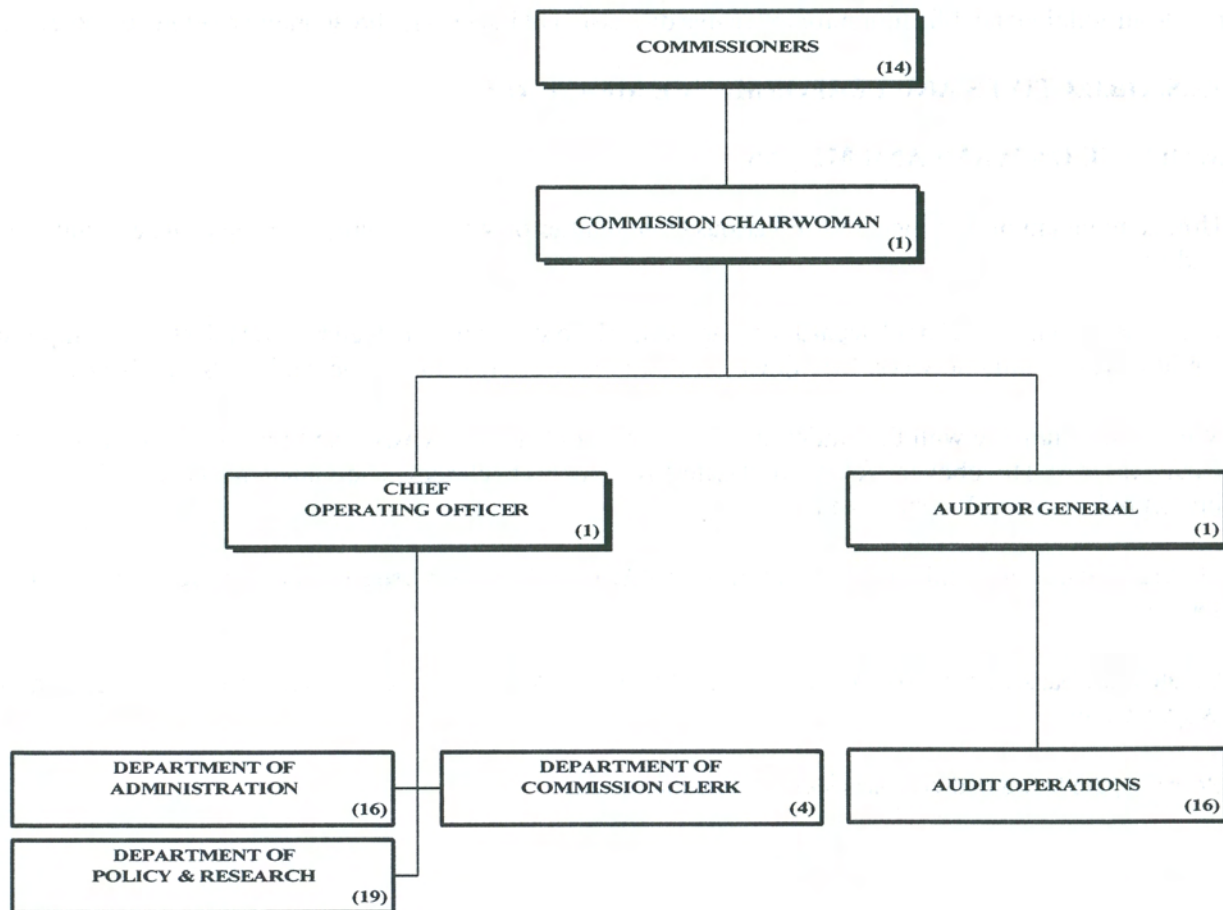
WAYNE COUNTY COMMISSION

Jewel C. Ware, Chairwoman
(313) 224-0900

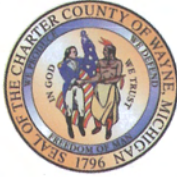
600 Randolph Street, Room 450
Detroit, Michigan 48226

MISSION:

The Wayne County Commission, the Legislative Branch of Wayne County government, is committed to open government and fiscal integrity. Through its legislative authority, the Commission provides meaningful checks and balances in its oversight of executive branch activities. It is the Commission's duty to assure that Wayne County citizens receive their full value for each dollar expended by the County.



TOTAL NUMBER OF POSITIONS: 72



MAJOR ACTIVITIES AND DESCRIPTIONS:

The Wayne County Commission approves and oversees the County's \$ 2.3 billion budget. It also approves contracts, drafts and adopts ordinances and resolutions, and makes appointments to various boards.

The work of the Commission is done through open, public committees. There are eight Standing Committees: (1) Ways and Means, (2) Audit, (3) Economic Development, (4) Environment, Drains and Sewers, (5) Government Operations, (6) Health and Human Services, (7) Public Safety, Judiciary and Homeland Security, and (8) Public Services.

Each committee researches and debates issues that come under its jurisdiction and makes recommendations for action by the full Commission.

The full Commission meets formally throughout the year on the first and third Thursdays of each month to review committee recommendations and act upon them. It also meets in scheduled meetings as a Committee of the Whole to provide an additional public forum for extensive discussion of issues with broad interest before full board action.

GOALS, OBJECTIVES AND PERFORMANCE MEASURES:

COMMITTEE ON WAYS AND MEANS:

- Hold a minimum of four meetings in various communities of Wayne County to receive citizens' input on the budget.
- Continue to monitor and hold departments accountable to stay within their approved budgets, with emphasis on Children and Family Services, Circuit Court, Public Services Road Division, and the Sheriff's Department.
- Work collaboratively with the National Association of Counties (NACO) and the Michigan Association of Counties (MAC) to lobby the federal and state governments to eliminate unfunded mandates and to minimize budget reductions to Wayne County.
- Strategize and identify initiatives to curtail costs to Wayne County residents without a reduction in the quality of services.
- Create more partnerships with private, non-profit and public sources to encourage investment opportunities in Wayne County.
- Prioritize the mandated/core services vs. non-mandated.



COMMITTEE ON AUDIT:

- Work collaboratively with Wayne County management and the Office of Legislative Auditor General (OAG) to improve the County's internal control environment, including over externally reported financial information – Comprehensive Annual Financial Report (CAFR), Single Audit and Others. Additionally, the Committee will:
- Ensure the OAG works closely with the external auditors and is integrally involved in the planning and execution of the County's annual external audit.
- Through the OAG, work with the Department of Management and Budget to improve the financial reporting processes to ensure future CAFRs are issued within 120 days after the fiscal year ends, as mandated by the Wayne County Charter.
- Require the Auditor General to monitor and assess all audits and other reviews performed by external auditors and other professionals to ensure their compliance with applicable standards and provide a recommendation to the Committee, if appropriate.
- Enhance the Committee on Audit members' knowledge of County financial operations to assist in its oversight duties. To achieve this, the Committee will seek opportunities through training and provide periodic presentations prepared/arranged by the OAG on accounting and auditing issues, including standards and pronouncements.
- Improve audit efficiency through the use of technology to maximize limited resources and ensure the OAG fulfills its Charter mandated duties. The Committee will work with the OAG to automate many internal audit and management processes to enhance efficiency and reduce cost. This will primarily be accomplished by utilizing computer assisted audit tools such as TeamMate, Audit Computer Language (ACL), and Micro Soft Visio.
- Review the OAG's annual audit work plans to ensure high audit risk activity is scheduled for examination and monitor the progress of the plans throughout the applicable period.
- Require the OAG to increase the audit work it performs related to the identification of lost revenue opportunities throughout the County.

COMMITTEE ON ECONOMIC DEVELOPMENT:

- Work to create new business opportunities and economic development throughout Wayne County. Create new commercial and industrial development in economically stressed areas by encouraging small business growth, business retention and opportunities to expand business ownership.
- Oversee the Lank Bank Authority that cleans up and develops contaminated and blighted properties. Promote the revitalization of environmentally distressed areas through workable programs and through the Brownfield Development Authority.



- Explore the possibility of using bonds to encourage growth in economically stressed areas. Offer economic relief in economically stressed areas by issuing bonds when feasible.
- Oversee and encourage economic development for the Pinnacle Aeropark near and around Metropolitan Airport.

COMMITTEE ON THE ENVIRONMENT, DRAINS, AND SEWERS:

- Continue management and leadership of the Wayne County's Rouge River National Wet Weather Demonstration Project.
- Continue compliance with the National Pollutant Discharge Elimination System (NPDES) permits for the Wyandotte Treatment Plant and combined sewer overflow facilities.
- Create a Countywide approach to providing public and private sector mercury and lead reduction education and abatement.
- Monitor the importation of Canadian waste.
- Expand waste recycling outreach and education in an effort to increase recycling within Wayne County.
- Develop proactive strategies to address environmental health issues.

COMMITTEE ON GOVERNMENT OPERATIONS:

- Continue to oversee the establishment of County satellite offices to deliver services more effectively to the citizens of Wayne County.
- Provide oversight of the offices of the County Clerk, County Treasurer, and Register of Deeds offices to ensure that they have adequate resources to operate effectively and efficiently.
- Monitor and provide oversight of contracting practices to ensure that contracts for on-going services are rebid and awarded before existing contracts expire.
- In conjunction with the County Executive, explore the possibility of establishing a Request for Proposal (RFP) process for professional services.
- Continue to monitor outside legal contracts and settlements to ensure that the taxpayers of Wayne County are well represented and that any settlements are in their best interest.
- Review and monitor the County's practices in obtaining insurance.
- Ensure the budget instructions are reported to the Commission in a timely manner.



- Continue to oversee technology procurements, systems maintenance, and contracts for technological services to ensure that the County operates in an efficient manner that is also user-friendly for the public.
- Monitor negotiations and agreements regarding labor contracts with the County's organized workforce.

COMMITTEE ON HEALTH AND HUMAN SERVICES:

- Continue to ensure that the County applies for and fully utilizes federal funding to promote health care, advocacy and outreach programs.
- Develop a comprehensive program to assist the homeless.
- Monitor the senior citizens "chore" program.
- Monitor the educational and preventative programs at the Juvenile Detention Center.
- Implement a comprehensive campaign to promote vital health issues that include, but not limited to, obesity, asbestos, lead poison reduction, and other environmental health concerns.

COMMITTEE ON PUBLIC SAFETY, JUDICIARY AND HOMELAND SECURITY:

- Sheriff Department
Evaluate the Sheriff Department's efforts to stay within its overtime budget. Review matters in regard to the sale of beds, intergovernmental agreements, as well as other revenue generating programs. Review the effectiveness of the department's various programs (Fresh Start, Internet Crimes, etc.).
- Jail Population Management Plan
Continue to monitor the Jail Population Management Plan and promote alternative placement so the County jail does not exceed legally mandated capacity levels.
- Homeland Security
Review matters in regards to Wayne County's Homeland Security Plan as well as evaluate any new initiatives to ensure the safety of Wayne County residents in the event of a terrorist attack or any other national emergency. Review matters as it relates to citizen notification of emergencies.
- Prosecutor's Office
Evaluate the reorganization of the Prosecutor's Office to access its effectiveness in reducing caseloads and increasing success ratio. Review effectiveness of various programs (Community Prosecutors, Abandoned/Drug House Program).
- Circuit Court
Review Jury pool procedures and composition of the Jury Commission to ensure that all Wayne County citizens receive a fair trial. Monitor the management agreement between the Circuit Court and Wayne County to ensure cost containment and court efficiency and to maintain a court docket system that reduces backlogs and ensures speedy trials. Review effectiveness of Friend of the Court operations.



COMMITTEE ON PUBLIC SERVICES:

- Work to ensure that the budget constraints facing Wayne County and the State of Michigan do not delay any necessary road improvements in Wayne County.
- Work with the Roads' Department and the State of Michigan to increase the amount of road funding coming back to Michigan and Wayne County from the federal government.
- Provide more information to inform the citizens of Wayne County about how roads are funded.
- Oversee and monitor the proposed consolidation/location change of the Public Services Department to ensure that the department is operated in the most economical way possible.
- Continue to oversee the spending of parks millage dollars and work with the local communities to ensure that the needed quality recreational services are provided to the citizens of Wayne County.
- Continue to find ways to decrease cost and increase revenues for the County golf courses and the Chandler Park Water Park.
- Provide more public information to the citizens of Wayne County about the numerous parks and recreational programs that are available to them at little cost.
- Continue development of Recreation Department to assist our communities in developing programs that benefit our youth.



WAYNE COUNTY OFFICE OF LEGISLATIVE AUDITOR GENERAL

Willie Mayo, Auditor General
(313) 224-0924

600 Randolph Street, 2nd Floor
Detroit, Michigan 48226

MISSION:

The mission of the Wayne County Office of Legislative Auditor General is to act as an independent, full-service internal audit function examining and evaluating County activities, functions and operations in order to assess achievement of organizational goals and objectives and to improve the accountability of public funds; and to enhance the operations of County government for the benefit of the citizens of the County of Wayne and users of county services.

MAJOR ACTIVITIES AND DESCRIPTIONS:

The Office of Legislative Auditor General (OAG) has the duties and responsibilities as stated in Section 3.119 of the Wayne County Charter and Section 65 in the Code of County Ordinances among other things, to audit the financial transactions of all county agencies at least once every two years, conduct compliance audits of past or current operations of any county agency, and conduct performance audits of agency operations.

GOALS, OBJECTIVES AND PERFORMANCE MEASURES:

GOALS: Two major goals for the OAG in the 2007-08 budget year are: (1) strengthen the County's internal control environment and (2) enhance the productivity of the OAG by maximizing staff utilization.

OBJECTIVES:

- Conduct risk based audits, reviews and other engagements.
- Fully implement an electronic audit management system including electronic workpapers, a mechanism to track the status of recommendations and recording and tracking of staff hours by audit or review engagement.
- Perform risk assessments of the County's Departments.

PERFORMANCE MEASUREMENTS:	FY 2006 <u>ACTUALS</u>	FY 2007 <u>ESTIMATED</u>	FY 2008 <u>PROJECTED</u>
Audit Hours	17,200	18,600	18,600
Audits/Special Projects Completed	46	57	60



ACCOMPLISHMENTS:

- In FY 2006, audits and reviews conducted by the OAG identified \$4 million in potential cost savings, revenue enhancement opportunities or inappropriate payments to County vendors.
- During 2006, the OAG underwent an external peer review to assess whether our quality control system was sufficient to ensure compliance with Government Auditing Standards. The OAG received a clean opinion.

DID YOU KNOW?

The County has an Ordinance that requires all County departments and agencies to submit copies of any consulting studies, assessment reports, audit and other reports to the OAG. The ordinance also applies to draft reports that are not finalized within 90 days.

An Ordinance was passed in Fiscal Year 2005 which requires all departments and agencies in the County that receive audit/review reports containing findings and recommendations to submit a Corrective Action Plan, as required by governmental auditing standards, describing what actions they will take to adequately address the related deficiency.

PROFESSIONAL CERTIFICATIONS:

The OAG has offered a challenge to all professional staff members to attain their certified internal auditor (CIA) certification or certified information systems auditor (CISA). This year, 14 OAG staff members will sit for the CIA, CISA, CPA or other certification examinations. The OAG continues to encourage staff to seek professional certifications that demonstrate their proficiency and competency in auditing, financial accounting, and management.



SUMMARY OF POSITIONS, REVENUES, AND EXPENDITURES

Fund: 101	General Fund
Activity: 101	County Commission

	2006 BUDGET	2007 BUDGET	2008 BUDGET
POSITIONS			
Elected and Executive	27	27	27
Supervisory and Professional	30	31	31
Support Staff	14	14	14
TOTAL POSITIONS	71	72	72
TOTAL DEPARTMENTAL POSITIONS	71	72	72

Fund: 101	General Fund
Activity: 101	County Commission

	2006 BUDGET	2007 BUDGET	2008 BUDGET
REVENUES			
Charges, Fees, and Fines	\$ 1,840,000	\$ 1,959,000	\$ 2,053,500
TOTAL REVENUES	\$ 1,840,000	\$ 1,959,000	\$ 2,053,500
EXPENDITURES			
Personnel	\$ 8,181,988	\$ 8,672,349	\$ 8,254,900
Operating Expenditures	3,345,977	2,571,351	3,397,900
Capital	47,635	16,500	4,500
TOTAL EXPENDITURES	\$ 11,575,600	\$ 11,260,200	\$ 11,657,300
TOTAL DEPARTMENTAL REVENUES	\$ 1,840,000	\$ 1,959,000	\$ 2,053,500
TOTAL DEPARTMENTAL EXPENDITURES	\$ 11,575,600	\$ 11,260,200	\$ 11,657,300