

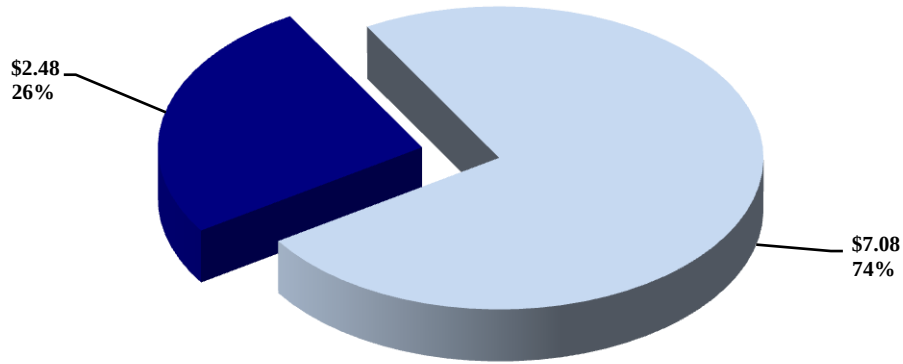
COUNTY COMMISSION



The County Commission represents the legislative branch of Wayne County government and is comprised of fifteen county commissioners elected biennially by the citizens of Wayne County. The chief role of the Commission is to adopt the County's annual budget, as well as enact ordinances.

WAYNE COUNTY COMMISSION

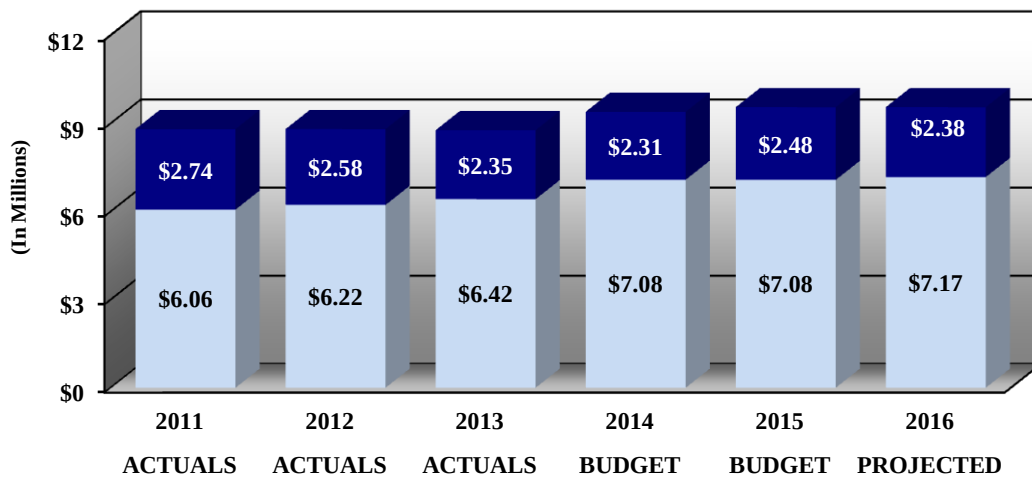
EXPENDITURE ANALYSIS FISCAL YEAR 2014-2015 In Millions



■ PERSONNEL

■ OPERATING EXPENDITURES

EXPENDITURE TREND ANALYSIS FISCAL YEARS 2010-2011 THROUGH 2015-2016



■ PERSONNEL

■ OTHER EXPENDITURES



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

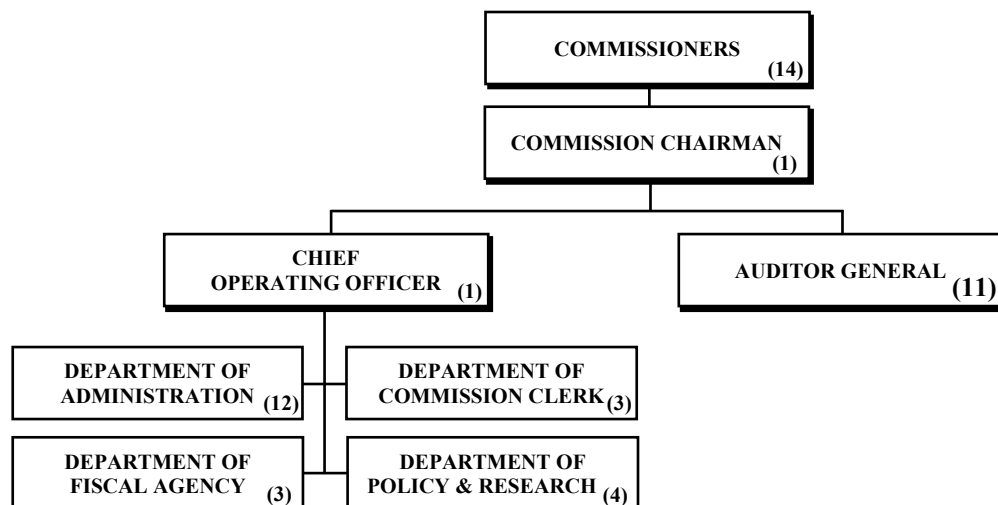
COUNTY COMMISSION

MISSION

The County Commission forms the legislative branch of Wayne County government. The Commission has 15 elected members. The Commission is committed to open government and fiscal integrity. The chief role of the commission is to adopt the annual County budget and to enact ordinances. The commission also approves contracts, appointments and rules. Through its legislative authority, the Commission provides meaningful oversight of executive branch activities to provide assurance to the citizens and other stakeholders of the County that they receive their full value for each dollar expended by the County.

BUDGET SUMMARY ALL FUNDS

	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
Total Departmental Expenditures	\$9,626,597	\$9,393,982	\$9,551,208	\$9,551,208
Departmental Revenue				
Charges, Fees, and Fines	2,376,900	2,049,886	2,103,100	2,103,100
Total Revenues	\$2,376,900	\$2,049,886	\$2,103,100	\$2,103,100
General Fund General Purpose	\$7,249,697	\$7,344,096	\$7,448,108	\$7,448,108
Total Budgeted Positions	51	49	49	49
Contact: Gary Woronchak , Chairman 500 Griswold St., 7th Floor • Detroit, MI 48226 • Phone: (313) 224-0876				





Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

COUNTY COMMISSION

MAJOR ACTIVITIES AND DESCRIPTIONS

COMMISSIONERS: The Wayne County Commission approves and oversees the County's budget. They also approve contracts; draft, adopt, amend and repeal ordinances and resolutions; and make appointments to various boards and commissions.

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.

DEPARTMENT OF ADMINISTRATION: The Department of Administration, headed by the Chief Operating Officer, oversees the daily operations of Wayne County Commission employees and practices.

DEPARTMENT OF FISCAL AGENCY: The Office of Fiscal Agency is the operational arm of the Committee on Ways and Means. The Fiscal Agency reviews, monitors and researches all issues regarding the County Budget from the perspective of providing appropriate legislative

oversight. The Agency provides both the Committee on Ways and Means and the Chairperson of the Commission with accurate, independent information and assessments regarding the national, state, and local economy, with particular emphasis upon County revenues and expenses. The Agency provides financial staff support and research assistance to all Commission Committees.

DEPARTMENT OF POLICY AND RESEARCH: The Department of Policy and Research assists the Wayne County Commission and its committees in the performance of Charter-established duties. It reviews, monitors and researches issues regarding County policy related matters, from the perspective of providing appropriate information for policy development and legislative oversight.

DEPARTMENT OF COMMISSION CLERK: The Department of Commission Clerk is responsible for maintaining all official records of the Wayne County Commission.

OFFICE OF LEGISLATIVE AUDITOR GENERAL: 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 which among other things, requires the Auditor General to audit the financial transactions of all county agencies, conduct compliance audits of past or current operations of any county agency, conduct performance audits of agency operations and perform special reviews and assessments as requested by senior county officials.

FISCAL YEAR 2013-2014 ACCOMPLISHMENTS AND HIGHLIGHTS

- In FY 2014 the OAG prepared for and will undergo an independent external (peer) review of our quality control systems that assure our audits, reviews and consulting engagements are performed in accordance with Generally Accepted Government Auditing Standards and the International Standards for the Professional Practice of Internal Auditing as promulgated by the Comptroller General of the United States and Institute of Internal Auditors, respectively.
- In FY 2014, the OAG upgraded its document management system, TeamMate, to improve the operating capability of how audits are performed and documented. This upgrade was possible due to the assistance from the Department of Technology.
- The OAG prides itself on being one of the most qualified audit shops in the nation. Individuals within the office strive to improve and build upon their knowledge and skills by obtaining certifications. During the year, the OAG had individuals who

successfully completed requirements to obtain the following certifications: Certified Government Auditing Professional (CGAP) and Certified Risk Management Assurance (CRMA).

- In FY 2014, the OAG succeeded in obtaining a 81% success rate of management's implementation of recommendations identified in our audit/review reports. Moreover, 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.
- The OAG will work with the Chief Financial Officer and issue a Request for Proposal (RFP) and with the approval of the commission, will contract with an external audit firm to perform the mandated annual audit of the county's books and records for fiscal years 2014, 2015, and 2016.



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

COUNTY COMMISSION

NEW INITIATIVES FOR FISCAL YEAR 2014-2015 _____

- The OAG intends to integrate the final two modules of our audit management software, TeamMate. These modules are TeamRisk and TeamSchedule. Implementation of these modules will enable the OAG to more efficiently and effectively: (1) identify areas where risk is greatest; and (2) monitor and manage audit activity and management's actions relative to identified risk.
- Complete a County-Wide Risk Assessment.
- For the 2014-2015 audit engagements, attempt to identify areas of revenue enhancement and cost savings, as well as perform engagements that concentrate on root cause analysis in instances where there are significant variances between budgeted and actual expenditures as well as assess key business processes that may contribute to the budget variance.
- Perform analytical engagements that concentrate on methods to improve cash flow projections, measures to reduce countywide deficits, and continue providing recommendations to county leadership to strengthen the county's control environment and measures to improve their oversight responsibilities of daily operations.
- Concentrate on key techniques to improve job productivity – goal is to complete 30-40 engagements in FY 2014-2015.
- Obtain additional professional certifications for OAG staff.
- Create in the OAG office a photo gallery of all past Auditor Generals.

IMPACT ON OPERATIONS _____

The Fiscal Year 2014-2015 budget for the County Commission represents a status quo budget in order to maintain oversight over the Executive branch.



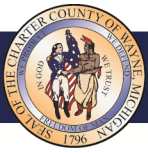
Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

COUNTY COMMISSION
Financial Report

	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
00101 General Fund				
101 County Commission				
Revenues				
Charges, Fees, and Fines	2,376,900	2,049,886	2,103,100	2,103,100
Total Revenues	\$2,376,900	\$2,049,886	\$2,103,100	\$2,103,100
Expenditures				
Personnel	4,226,676	4,056,961	4,040,505	4,021,735
Fringe Benefits	1,729,423	1,762,692	1,781,688	1,861,039
Pension	883,101	1,262,253	1,253,916	1,290,373
Materials and Supplies	342,925	347,725	366,725	366,725
Services and Contractual Serv	1,336,240	944,017	1,065,058	1,065,049
Travel	215,200	184,600	190,600	190,600
Operating Expenses	88,020	100,436	105,764	109,971
Rentals	718,866	656,373	654,695	553,459
Other Charges	43,771	39,550	34,550	34,550
Capital	5,100	5,100	5,100	5,100
Non Capital Assets	37,275	34,275	39,275	39,275
Operating Transfers Out	0	0	13,332	13,332
Total Expenditures	\$9,626,597	\$9,393,982	\$9,551,208	\$9,551,208
TOTAL DEPARTMENTAL REVENUES	\$2,376,900	\$2,049,886	\$2,103,100	\$2,103,100
TOTAL DEPARTMENTAL EXPENDITURES	\$9,626,597	\$9,393,982	\$9,551,208	\$9,551,208

Summary of Positions

	FY 2012-2013 Budget	FY 2013-2014 Budget	FY 2014-2015 Budget	FY 2015-2016 Projected Budget
101 GENERAL FUND				
101 COUNTY COMMISSION				
ELECTED AND EXECUTIVE	23	24	24	24
SUPERVISORY AND PROFESSIONAL	23	22	22	22
SUPPORT STAFF	5	3	3	3
TOTAL POSITIONS	51	49	49	49
TOTAL DEPARTMENTAL POSITIONS	51	49	49	49



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

COUNTY COMMISSION

BUDGET CHANGE AND HIGHLIGHTS FY 2014-2015

Increase / (Decrease) from 2013-2014 Adopted Budget		Description of Change
REVENUES		
Charges, Fees, and Fines	53,214	In order to maintain a status quo budget
<u>TOTAL REVENUES</u>	<u>\$53,214</u>	
EXPENDITURES		
Personnel	(16,456)	Reduction in Legislative Aides Appropriation
Fringe Benefits	33,269	Based on published rates
Pension	(8,337)	Based on published rates
Materials & Supplies	19,000	To better serve needs of department.
Services and Contractual Services	121,041	Increase in central service support allocations.
Travel	6,000	To better serve needs of department.
Operating Expenses	5,328	Based on published rates
Rentals	(1,678)	Reduction in Building Rent costs
Other Charges	(5,000)	Reduction in Misc Operating allocation for Auditor General
Non-Capital	5,000	To better serve needs of department.
Operating Transfers Out	13,332	Transfer to Debt service increase.
<u>TOTAL EXPENDITURES</u>	<u>\$157,226</u>	



Wayne County Government
Adopted Budget FY 2014-2015 and Projected FY 2015-2016

COUNTY COMMISSION
PERFORMANCE REPORT

OBJECTIVES	PERFORMANCE MEASURES	2012-13 ACTUAL	2013-14 BUDGET	2014-15 BUDGET	2015-2016 PROJECTED BUDGET
Committee on Ways and Means Monitor and hold departments within budget.	# of committee meetings held.	25	25	25	25
Committee on Economic Development Work to create new business opportunities within Wayne County.	# of committee meetings held.	23	23	23	23
Committee on the Environment, Drains and Sewers. Develop proactive strategies to address environmental issues	# of committee meetings held.	24	24	24	24
Committee on Government Operations Monitor and provide oversight of contracting practices.	# of committee meetings held.	24	24	24	24
Committee on Health and Human Services Implement a comprehensive campaign to promote vital health issues.	# of committee meetings held.	24	24	24	24
Committee on Public Safety, Judiciary and Homeland Security Evaluate matters that relate to public safety issues.	# of committee meetings held.	24	24	24	24
Office of Legislative Auditor General To conduct risk-based audits as outlined in the charter and ordinances for the purpose of strengthening the county's internal control environment and improving it's operational effectiveness, efficiency and economy.	Completed reports/projects Dollar impact of recommendations.	39 Over \$51.4 million	39 Over \$18.3 million	39 Over \$46.7 million	40 N/A
Committee on Audit To monitor and review the reports of the external independent auditor and auditor general as well as related findings contained therein.	Meetings held. County's audited financial statements filed with State by due date (March 31). 85 to 100 percent of recommendations followed-up on are resolved.	16 March 31 st 80%	16 March 31 st 93%	23 March 31 st 81%	23 March 31 st 90%

The County Commission with assistance of the Department of Management and Budget will be developing performance measures to be used during FY2014-15.