

## CHAPTER III-1

# PROFILES OF AUDIT ORGANIZATIONS FEATURED IN THIS GUIDE

All budget and staffing information in these profiles should be considered approximate. Audit organizations were asked to provide their “best estimates” for requested quantitative information, such as budgets.

### **Alberta Auditor General**

**Entity audited:** Province of Alberta: Every ministry, department, regulated fund, revolving fund, and provincial agency

**Annual budget of entity audited:** \$15.7 billion (U.S. dollars)

**Number of auditors in the organization:** 100

**Reports to:** Legislative Assembly of Alberta

**Audit standards followed:** Canadian Institute of Chartered Accountants Handbook (CICA)

**Contact information:** Auditor General of Alberta  
8<sup>th</sup> floor, 9925 – 109 Street  
Edmonton, Alberta, Canada T5K 2J8  
Phone: 780-427-4222  
[www.oag.ab.ca](http://www.oag.ab.ca)

**Contact for practices:** Ken Hoffman  
780-422-6517  
[khoffman@oag.ab.ca](mailto:khoffman@oag.ab.ca)

Links to more information: [www.finance.gov.ab.ca/publications/measuring/index.html](http://www.finance.gov.ab.ca/publications/measuring/index.html). This page includes links to government of Alberta performance reports and performance measurement publications.

## **Austin, Texas, City Auditor**

**Entity audited:** City of Austin

**Annual budget of entity audited:** \$1.9 billion

**Number of auditors in the organization:** 19.5

**Reports to:** Non-executive mayor and City Council

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:** Office of the City Auditor  
Two Commodore Plaza,  
206 E. 9<sup>th</sup> St., Ste. 16.122  
Austin, TX 78701  
512-974-2061  
[www.ci.austin.tx.us/auditor](http://www.ci.austin.tx.us/auditor)

**Contact for practices:** Stephen L. Morgan  
512-974-2061  
[steve.morgan@ci.austin.tx.us](mailto:steve.morgan@ci.austin.tx.us)

## **Austin, Texas, Corporate Internal Audit**

**Entity audited:** City of Austin, Texas

**Annual budget of entity audited:** \$1.9 billion

**Number of auditors in the organization:** 4

**Reports to:** Executive management of the entity audited, city manager

**Audit standards followed:** IIA *Standards* (Red Book)

**Contact information:** Corporate Internal Audit, City of Austin  
206 E. 9<sup>th</sup> Street,  
Austin, TX 78701  
512-341-7495

**Contact for practice:** Stuart Grifel  
512-341-7495  
stuart.grifel@ci.austin.tx.us

## **British Columbia Auditor General**

**Entity audited:** Province of British Columbia

**Annual budget of entity audited:** \$30 billion (U.S. dollars)

**Number of auditors in the organization:** 72

**Reports to:** Legislative Assembly of British Columbia

**Audit standards followed:** Canadian Generally Accepted Auditing Standards (GAAS)

**Contact information:** 8 Bastion Square  
Victoria, BC, Canada V8V 1X4  
Tel: 250-387-6803  
<http://bcauditor.com/AuditorGeneral.htm>

Other Web sites with relevant information:  
[www.ccola.ca](http://www.ccola.ca)  
[www.ccaf-fcvi.com](http://www.ccaf-fcvi.com)

**Contacts for practices:** Errol Price, Senior Principal  
250-356-2628  
[eprice@bcauditor.com](mailto:eprice@bcauditor.com)

Contact for general assessment of annual reports, assurance on external performance reports, promoting performance management and reporting practices.

Susan Jennings, Director  
250-356-2619  
[sjennings@bcauditor.com](mailto:sjennings@bcauditor.com)

Contact for general assessment of annual reports, promoting performance management and reporting practices.

Michael Macdonell, Project Leader  
250-356-5066  
[mmacdonell@bcauditor.com](mailto:mmacdonell@bcauditor.com)

Contact for assurance on external performance reports.

## Colorado Springs, Colorado, City Auditor

**Entity audited:** Authority to audit all entities that are controlled either directly or indirectly by City Council, including: 1) Colorado Springs Utilities (electric, gas, water, and wastewater); 2) Memorial Hospital; 3) Colorado Springs Airport; and 4) the city of Colorado Springs.

**Annual budget of entities audited:** The 2003 budgets for the entities listed above are: 1) Colorado Springs Utilities = \$849 million, 2) Memorial Hospital = \$431 million, 3) Colorado Springs Airport = \$21 million, and 4) the city of Colorado Springs = \$280 million.

**Number of auditors in the organization:** The office employs eight (8) professional auditors and one (1) support staff

**Reports to:** City Council

**Audit standards followed:** IIA *Standards* (Red Book)\*

\*The city auditor currently follows the Red Book. In the past, they have followed the Yellow Book, except for the reporting standards.

**Contact information:** City Council's Office of the City Auditor  
30 South Nevada Avenue, Suite 604  
P.O. Box 1575, Mail Code 640  
Colorado Springs, CO 80901-1575  
[www.springsgov.com/Members.asp?MemberID=27](http://www.springsgov.com/Members.asp?MemberID=27)

**Contact for practice:** Denny Nester, Assistant City Auditor  
719-395-5694  
[dnester@ci.colospgs.co.us](mailto:dnester@ci.colospgs.co.us)

## **Florida Office of Program Policy Analysis and Government Accountability (OPPAGA)**

**Entity audited:** Authority to audit any administrative agency of the state of Florida, Florida school districts, and entities performing state functions under contract. Also Florida local governments upon request.

**Annual budget of entity audited:** \$53.5 billion was appropriated last fiscal year. State of Florida budget only, does not include school districts and other non-state government entities audited.

**Number of auditors in the organization:** 81 evaluators and analysts

**Reports to:** Florida Legislature

**Audit standards followed:** IIA *Standards* (Red Book)

**Contact information:** 111 W. Madison Street, Suite 312  
Tallahassee, FL 32399-1475  
[www.oppaga.state.fl.us](http://www.oppaga.state.fl.us)

**Contacts for practices:** Martha Wellman  
850-487-2977  
[wellman.martha@oppaga.fl.gov](mailto:wellman.martha@oppaga.fl.gov)  
Gary VanLandingham  
859-487-0578  
[vanlandingham.gary@oppaga.fl.gov](mailto:vanlandingham.gary@oppaga.fl.gov)

## **Gwinnett County, Georgia, Office of Internal Audit**

**Entity audited:** Gwinnett County government, including independently elected offices in certain circumstances

**Annual budget of entity audited:** Approximately \$1.4 billion

**Number of auditors in the organization:** 6 auditors, 1 consultant and 1 audit specialist who handles administrative tasks and smaller audits

**Reports to:** Executive management: deputy county administrator

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book) and IIA *Standards* (Red Book)

**Contact information:** Gwinnett County Office of Internal Audit  
75 Langley Drive  
Lawrenceville, GA 30045  
770-822-7740  
[www.gwinnettcounty.com](http://www.gwinnettcounty.com)

For internal audit Web page, go to [www.gwinnettcounty.com](http://www.gwinnettcounty.com) then select Departments, then County Administrator, and then Internal Audit.

### **Contacts for practices:**

<b>Current 2a, 4b, 5b</b>	Tammy Koonce	770-822-7748 <a href="mailto:koonceta@co.gwinnett.ga.us">koonceta@co.gwinnett.ga.us</a>
	Diana Hofsommer	770-822-7746 <a href="mailto:hofsomdi@co.gwinnett.ga.us">hofsomdi@co.gwinnett.ga.us</a>

<b>Past Practice 4b</b>	Virginia Harris	770-822-7740 <a href="mailto:harrisvi@co.gwinnett.ga.us">harrisvi@co.gwinnett.ga.us</a>
	Donna Buhler	770-822-7742 <a href="mailto:buhlerdo@co.gwinnett.ga.us">buhlerdo@co.gwinnett.ga.us</a>

## **Kansas City, Missouri, City Auditor**

**Entity audited:** All departments, commissions, boards, and other offices of city of Kansas City, Missouri

**Annual budget of entity audited:** \$976 million in fiscal year 2004

**Number of auditors in the organization:** 15

**Reports to:** City Council

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:** 414 E. 12<sup>th</sup> Street  
21<sup>st</sup> Floor  
Kansas City, Mo 64106  
816-513-3300  
[www.kcmo.org](http://www.kcmo.org)

**Contact for practices:** Mark Funkhouser  
816-513-3306  
[mark\\_funkhouser@kcmo.org](mailto:mark_funkhouser@kcmo.org)

## **State of Louisiana Office of the Legislative Auditor**

**Entity audited:** State of Louisiana – Audit the Executive Branch. Also has authority to audit all units of state and local government and quasi-public entities providing public services, totaling about 4,000 government and nonprofit organizational units.

**Annual budget of entity audited:** Approximately \$16 billion for FY 2003-04 (state government only)

**Number of auditors in the organization:** 30 auditors in the Performance Audit Division (212 employees total, approximately 182 are auditors)

**Reports to:** Legislative Audit Advisory Council composed of Louisiana State Representatives and Senators

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:** 1600 North Third Street  
Baton Rouge, LA 70804  
225-339-3800  
[www.la.state.la.us](http://www.la.state.la.us)  
Other Web site of interest, Manageware:  
[www.state.la.us/opb/pub/manageware.htm](http://www.state.la.us/opb/pub/manageware.htm)

**Contact for practices:** Patrick Goldsmith  
225-339-3834  
[pgoldsmith@lla.state.la.us](mailto:pgoldsmith@lla.state.la.us)

## **Maricopa County, Arizona, Internal Audit**

**Entity audited:** Maricopa County Arizona

**Annual budget of entity audited:** \$2.5 billion

**Number of auditors in the organization:** 16

**Reports to:** Maricopa County Board of Supervisors

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book) & IIA Standards (Red Book)

**Contact information:**

Internal Audit  
301 W Jefferson #1090  
Phoenix, AZ 85003  
602-506-1585  
[http://www.maricopa.gov/internal\\_audit/default.asp](http://www.maricopa.gov/internal_audit/default.asp)

## **Metro Auditor, Portland, Oregon, Metro Area regional government**

**Entity audited:** Metro Regional Government

**Annual budget of entity audited:** \$294 million

**Number of auditors in the organization:** 3 full-time auditors, 1 elected auditor

**Reports to:** The elected Metro Auditor

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:** Metro Auditor  
600 NE Grand Avenue  
Portland, OR 97232  
503-797-1891  
[www.metro-region.org/auditor](http://www.metro-region.org/auditor)

**Contact for practices:** Joe Gibbons, Sr. Auditor  
503-797-1904  
[gibbonsj@metro.dst.or.us](mailto:gibbonsj@metro.dst.or.us)

## **Michigan Auditor General**

**Entity audited:** State of Michigan

**Annual budget of entity audited:** Fiscal 2003: About \$40 billion

**Number of auditors in the organization:** 111

**Reports to:** State Legislature

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:** Michigan Office of the Auditor General  
201 N. Washington, Suite 600  
Lansing, MI 48913  
517-334-8050  
fax 517-334-8079  
<http://www.state.mi.us/audgen>

## **Milwaukee County, Wisconsin, Department of Audit**

**Entity audited:** Milwaukee County

**Annual budget of entity audited:** \$1.1 billion

**Number of auditors in the organization:** 16

**Reports to:** County Board of Supervisors

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:** 2711 W. Wells St., 9<sup>th</sup> Floor  
Milwaukee, WI 53208  
414-278-4206  
[milwaukeecounty.org](http://milwaukeecounty.org)

**Contact for practices:** Jerome Heer  
414-278-4206  
[jheer@execpc.com](mailto:jheer@execpc.com)

## Montgomery County Maryland, Office of Legislative Oversight

**Entity audited:** Any Montgomery county and bi-county agencies, as assigned by the County Council, which can include:

- County Government
- Montgomery County Public Schools
- Montgomery College
- Maryland-National Capital Park and Planning Commission
- Washington Suburban Sanitary Commission
- Housing Opportunities Commission

**Annual budget of entity audited:** Approximately \$3 billion (FY 2004 Montgomery County operating budget)

**Number of auditors in the organization:** Staff includes: one director, one program evaluator, three legislative analysts, two research assistants, and one administrative aide

Note: OLO's staff consists of policy analysts, not "auditors." We contract with an independent audit firm to conduct the financial statements audit work that the office is responsible for.

**Reports to:** Montgomery County Council

**Contact information:**

Office of Legislative Oversight  
100 Maryland Avenue, Room 509  
Rockville, MD 20850  
240-777-7987

<http://www.montgomerycountymd.gov/cs/ltmpl.asp?url=/content/council/olohome.asp>

**Contact for practice:**

Karen Orlansky, Director  
240-777-7987  
[karen.orlansky@montgomerycountymd.gov](mailto:karen.orlansky@montgomerycountymd.gov)

## **Multnomah County, Oregon, Auditor**

**Entity audited:** Multnomah County

**Annual budget of entity audited:** \$905,300,000 (county budget, excludes school districts)

**Number of auditors in the organization:** 8 (6 dedicated to the county, 2 funded by a county tax measure and dedicated to auditing school districts within the county)

**Reports to:** Auditor is independent elected official

**Audit standards followed:** GAGAS (GAO Yellow Book)

**Contact information:** 503-988-3320  
www.co.multnomah.or.us\auditor

## **Nevada Legislative Auditor**

**Entity audited:** State of Nevada executive branch agencies

**Annual budget of entity audited:** \$5 billion

**Number of auditors in the organization:** 26

**Reports to:** Nevada Legislature

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:** Legislative Audit Division  
401 S. Carson St.  
Carson City, NV 89701-4747  
775-684-6815  
www.leg.state.nv.us/audit

**Contact for practice:** Paul Townsend  
775-684-6815  
Audit@lcb.state.nv.us

## **Palo Alto, California, City Auditor**

**Entity audited:** City of Palo Alto, California

**Annual budget of entity audited:** General fund \$109 million plus enterprise funds \$210 million (including electric, gas, wastewater, water, refuse, storm drain, and wastewater treatment)

**Number of auditors in the organization:** 3

**Reports to:** City Council

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:** Office of the City Auditor  
P.O. Box 10250  
Palo Alto, CA 94303  
650-329-2667  
[www.city.palo-alto.ca.us/auditor](http://www.city.palo-alto.ca.us/auditor)

**Contact for practices:** Sharon W. Erickson  
650-329-2629  
[sharon.erickson@cityofpaloalto.org](mailto:sharon.erickson@cityofpaloalto.org)

## **Phoenix, Arizona, City Auditor Department**

**Entity audited:** City of Phoenix

**Annual budget of entity audited:** \$2.4 billion

**Number of auditors in the organization:** 26

**Reports to:** Executive Management: City Manager

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:**  
City Auditor Department  
17 S 2<sup>nd</sup> Ave, Room 200  
Phoenix, AZ 85003  
602-262-6641  
[www.phoenix.gov/AUDITOR](http://www.phoenix.gov/AUDITOR)

Other Web site with relevant information:  
City Manager Executive Report:  
[www.phoenix.gov/MGRREPT/index.html](http://www.phoenix.gov/MGRREPT/index.html)

**Contacts for practices:**  
Bob Wingenroth  
602-262-6642  
[bob.wingenroth@phoenix.gov](mailto:bob.wingenroth@phoenix.gov)

Diane Artrip  
602-435-7472  
[diane.artrip@phoenix.gov](mailto:diane.artrip@phoenix.gov)

## **Portland, Oregon, City Auditor**

**Entity audited:** City of Portland, Oregon

**Annual budget of entity audited:** \$1.7 billion

**Number of auditors in the organization:** 8

**Reports to:** The elected city auditor

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:** 1221 SW Fourth Avenue, Rm 310  
Portland, OR 97204  
503-823-4005  
Audit Services Division: [www.portlandonline.com/auditor/auditservices](http://www.portlandonline.com/auditor/auditservices)  
City Auditor: [www.portlandonline.com/auditor](http://www.portlandonline.com/auditor)

**Contacts for practices:**

Ellen Jean	Ken Gavette
503-823-4005	503-823-4005
<a href="mailto:ejean@ci.portland.or.us">ejean@ci.portland.or.us</a>	<a href="mailto:keng@ci.portland.or.us">keng@ci.portland.or.us</a>

## **Prince William County, Virginia, Internal Audit**

**Entity audited:** Prince William County government

**Annual budget of entity audited:** \$400 million

**Number of auditors in the organization:** 4

**Reports to:** Executive Management: County Executive

**Audit standards followed:** IIA *Standards* (Red Book)

**Contact information:** Prince William County  
Internal Audit  
2241-B Tackett's Mill Drive  
Lake Ridge, VA 22192  
703-792-6884  
[www.pwcgov.org/oem](http://www.pwcgov.org/oem)

**Contact for practices:** James A. Webster  
703-792-6884  
[jawebster@pwcgov.org](mailto:jawebster@pwcgov.org)

## **Quebec Vérificateur général (Auditor General)**

**Entity audited:** Government of Québec, its agencies and its enterprises (over 250 entities)

**Annual budget of entity audited:** \$40 billion (US dollars)

**Number of auditors in the organization:** 180

**Reports to:** National Assembly of Québec

**Audit standards followed:** CICA- Canadian Institute of Chartered Accountants

**Contact information:** 750, boulevard Charest Est, 3<sup>e</sup> étage  
Québec (Québec), Canada  
G1K 9J6  
Tél. : 418-691-5900  
Télec. : 418-644-4460  
E-mail: [verificateur.general@vgq.gouv.qc.ca](mailto:verificateur.general@vgq.gouv.qc.ca)  
[www.vgq.gouv.qc.ca](http://www.vgq.gouv.qc.ca)

## **Saskatchewan Provincial Auditor**

**Entity audited:** Government of Saskatchewan (which includes 270 departments, Crown corporations and agencies)

**Annual budget of entity audited:** \$6 billion (U.S. dollars)

**Number of auditors in the organization:** 58

**Reports to:** Legislative Assembly of Saskatchewan

**Audit standards followed:** Auditing standards established by The Canadian Institute of Chartered Accountants

**Contact information:** 1500 Chateau Tower  
1920 Broad Street  
Regina, Saskatchewan, Canada  
S4P 3V7  
306-787-6361  
[www.auditor.sk.ca](http://www.auditor.sk.ca)

**Contact for practices:** Michael Heffernan  
306-787-6364  
[heffernan@auditor.sk.ca](mailto:heffernan@auditor.sk.ca)

## **Texas State Auditor**

**Entity audited:** All state agencies, institutions of higher education, and any entity receiving funds from the state

**Annual budget of entity audited:** \$59.6 billion in appropriated funds for fiscal year ended August 31, 2004.

**Number of auditors in the organization:** 150

**Reports to:** Legislative Audit Committee

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book) & AICPA

**Contact information:** P.O. Box 12067  
Austin, Texas 78711-2067  
512-936-9500  
[www.sao.state.tx.us](http://www.sao.state.tx.us)

### **Contacts for practices:**

**Practice 1b, 2a:** Verma Elliott  
512-936-5000  
[measures@sao.state.tx.us](mailto:measures@sao.state.tx.us)

**Practice 4a:** Linda Lansdowne  
512-936-9641  
[llansdowne@sao.state.tx.us](mailto:llansdowne@sao.state.tx.us)

## **Virginia Auditor of Public Accounts**

**Entity audited:** Agencies and institutions in the executive and judicial branches of Virginia state government

**Annual budget of entity audited:** \$25 billion

**Number of auditors in the organization:** Approximately 100 auditors

**Reports to:** Joint Legislative Audit and Review Commission (JLARC) of the Virginia State Legislature

**Audit standards followed:** Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:** Auditor of Public Accounts  
P.O. Box 1295  
Richmond, VA 23218  
[www.apa.state.va.us](http://www.apa.state.va.us)

**Contact for practice:** Linda Ramthun  
804-225-3350, x341  
[lcramthun@apa.state.va.us](mailto:lcramthun@apa.state.va.us)

## **West Palm Beach, Florida, Internal Audit**

**Entity audited:** City of West Palm Beach

**Annual budget of entity audited:** \$269 million, all funds

**Number of auditors in the organization:** 4 auditors, 1 management analyst

**Reports to:** Elected City Commission

**Audit standards followed:** IIA Government Auditing Standards (U.S. GAO Yellow Book)

**Contact information:** 200 2<sup>nd</sup> Street  
West Palm Beach, FL 33402  
561-659-8084  
[www.cityofwpb.com/audit.htm](http://www.cityofwpb.com/audit.htm)

**Contact for practice:** Imogene Isaacs, Internal Auditor  
561-659-8084  
[iisaacs@wpb.org](mailto:iisaacs@wpb.org)