



# LANE COUNTY

HUMAN RESOURCES DEPARTMENT / 125 East 8th Ave. / Eugene, OR 97401  
Phone: (541) 682-3665/ Fax: (541) 682-4290

T. I.

## AGENDA COVER MEMORANDUM

**AGENDA DATE:** July 11, 2006

**PRESENTED TO:** Board of County Commissioners

**PRESENTED BY:** Greta Utecht, Human Resources Director

**AGENDA TITLE:** **IN THE MATTER OF PRESENTING THE INTERNAL AUDITOR INTERVIEW PACKETS AND CONDUCTING THE INTERNAL AUDITOR INTERVIEWS**

### I. ISSUE

Present four Internal Auditor interview packets to the Board of Commissioners

### II. DISCUSSION

#### A. Background

In February 2006 the Finance & Audit Subcommittee of the Board of County Commissioners discussed the recruitment process for the County's Internal Auditor position. At that time they directed HR staff to make no changes to the classification specification of Internal Auditor, but they did recommend that the salary range be changed to reflect updated market information and to reflect that the position is no longer classified, but unclassified and serving at the pleasure of the Board. As a result of that recruitment, four candidates are being referred for a July 11, 2006 interview with the Board of County Commissioners and the County Assessor.

#### B. Analysis

HR staff opened the position to recruitment on February 21, 2006 and extended it until May 1, 2006 in order to increase the number of applicants. Recruitment notices were placed in a wide variety of national web-sites, newspapers and publications. HR staff worked with members of Finance & Audit to develop the supplemental application questions, and with the full Board to develop the interview questions. Fifteen applications were received and screened for minimum requirements. Of those, ten qualified for further evaluation and their supplemental

questionnaires were then scored by Jim Lanzarotta, CPA, of Moss Adams LLP, Tanya Heaton, PW Administrative Services Manager and Rick Schultz, Sheriff's Office Administrative Services Manager. Four candidates from that scoring process are being referred for interview with the Board of County Commissioners.

The selection process for the Internal Auditor is unique in that the interview packets are being presented to you, the interview panel, in a public meeting. Human Resources' policy is that applicant information be treated as confidential and that only individuals involved in the selection process have access to full applications.

Attached are the applications and supplemental questionnaire responses for the four applicants. You will notice that names, addresses, social security numbers, phone numbers and, in some instances, other identifying information has been redacted in order to protect their confidentiality until the date of the interviews. You will receive complete interview packets prior to your first interview on July 11, 2006 and those packets will include unedited applications for each candidate, interview questions, assessment dimensions, and the job posting.

#### **C. Alternatives/Options**

1. Interview and offer the Internal Auditor position to one of the four applicants.
2. Interview the four candidates, if one is not selected for the position reopen the position for further recruitment.

#### **IV. IMPLEMENTATION/FOLLOW-UP**

Following interviews, Human Resources staff will either process hire paperwork or reopen Internal Auditor recruitment.

#### **V. ATTACHMENT**

Application packets

Candidate #1

# LANE COUNTY EMPLOYMENT APPLICATION

HUMAN RESOURCES ♦ 125 EAST 8TH AVENUE ♦ EUGENE, OR 97401-2922 ♦ (541) 682-3665 ♦ [www.lanecounty.org/jobs](http://www.lanecounty.org/jobs)



Lane County is committed to Equal Employment Opportunity, Diversity, and compliance with the Americans with Disabilities Act. Our commitment includes providing a respectful working environment that is free from discrimination and harassment in the workplace. This commitment is made by Lane County in accordance with applicable Federal, State, and Local laws and regulations. Upon your request, Lane County will consider all requests for reasonable accommodations during the employment selection process. Lane County takes precautions to protect the confidentiality of applicants Social Security Numbers.

Please print legibly or type (do not use pencil or felt-tip marker).

A Supplemental Questionnaire is required for most Lane County Jobs. Please attach this questionnaire to your application if it is required.

SOCIAL SECURITY NUMBER	POSITION APPLYING FOR Internal Auditor	POSTING NUMBER 206 - 024	FOR HUMAN RESOURCES USE ONLY
			<b>RECEIVED</b>
			<b>APR 10 2006</b>
			LANE COUNTY HUMAN RESOURCES
LAST NAME	FIRST NAME	M.I.	
MAILING ADDRESS (Street Or Post Office Box) Eugene		CITY Eugene	STATE OR
MAIN TELEPHONE NUMBER		OTHER TELEPHONE	DATE AVAILABLE FOR WORK 4-17-2006
WILL YOU ACCEPT THE SALARY RANGE OF THE POSITION FOR WHICH YOU ARE APPLYING? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		ARE YOU OVER THE AGE OF 18? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
HAVE YOU EVER BEEN EMPLOYED BY LANE COUNTY? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	DO YOU WANT FULL-TIME OR PART-TIME WORK? <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME <input type="checkbox"/> EITHER		ARE YOU ABLE TO WORK:
IF YES, WHEN? _____	MINIMUM HOURS PER WEEK _____		NIGHTS? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
			WEEKENDS? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
			SHIFTWORK? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

Lane County does not place relatives in positions that create supervisory/subordinate relationships or would constitute a violation of any federal or state law, or any rule with which Lane County is required to comply.

## EDUCATION

DO YOU HAVE THE EQUIVALENT OF A 12TH GRADE EDUCATION?  YES  NO

POST HIGH SCHOOL EDUCATION	LOCATION	MAJOR	CREDIT HOURS		DEGREE
			SEMESTER	QUARTER	
University of Portland	Portland, Oregon	Accounting	4yr		Bachelor of Business Admin.
University of Oregon	Eugene, Oregon	Accounting	1yr		Masters of Business Admin.

## SKILLS AND ABILITIES

List school courses or any additional training, licenses, scholastic honors, or other qualifications which have a bearing on your fitness for this position.

To maintain my CPA certificate I am required to have a minimum of 80 certified professional education hours every two years which I have maintained. I have taken hundreds of hours of CPE.

Typing speed: 30 wpm

[Human Resource use only: Tested wpm: \_\_\_\_\_, date: \_\_\_\_\_]

REFERENCE* & TITLE OR OCCUPATION	ADDRESS	TELEPHONE
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## EMPLOYMENT HISTORY

**BEGINNING WITH THE MOST RECENT**, list the jobs you have held in the last 10 years. Include any other experience related to the position for which you are applying, and any volunteer work, even if that experience occurred longer than 10 years ago. If your work history began less than 10 years ago, please state so by writing **NO PREVIOUS WORK HISTORY** in the "employer" box following the last job you list. If additional space is needed, attach a sheet with information in the same format. **DO NOT SUBSTITUTE A RESUMÉ IN LIEU OF LISTING WORK EXPERIENCE OR REFERENCES.**

<b>EMPLOYER:</b> OSU Foundation <b>ADDRESS:</b> 850 SW 35 <sup>th</sup> St. Corvallis, Oregon		<b>SUPERVISOR'S NAME:</b> TITLE: VP of Finance PHONE:	<b>DATES EMPLOYED (MONTH/YEAR)</b> FROM: 4/2004 TO: 11/16/2005 <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRS/WK ____ <input type="checkbox"/> SEASONAL HRS/WK ____ MONTHS/YR ____ <input type="checkbox"/> VOLUNTEER HRS/WK ____
<b>POSITION HELD:</b> DIRECTOR OF OPERATIONS	<b>REASON FOR LEAVING:</b> POSITION ELIMINATED		

**Describe in detail work performed, equipment operated, skills employed, supervision exercised:**  
 Manager of gift processing which processed 56,000 gifts a year with a staff of 6 full time and a number of part-time staff. Facilities manager of two offices with 100+ staff members. Project manager for the selection of new accounting software.

<b>EMPLOYER:</b> Self-employed <b>ADDRESS:</b>		<b>SUPERVISOR'S NAME:</b> TITLE: PHONE: ( . )	<b>DATES EMPLOYED (MONTH/YEAR)</b> FROM: 3/2003 TO: 3/2004 <input type="checkbox"/> FULL-TIME <input checked="" type="checkbox"/> PART-TIME HRS/WK 32 <input type="checkbox"/> SEASONAL HRS/WK ____ MONTHS/YR ____ <input type="checkbox"/> VOLUNTEER HRS/WK ____
<b>POSITION HELD:</b> CONSULTANT TO OSUF	<b>REASON FOR LEAVING:</b> OFFERED FULL TIME EMPLOYMENT BY OSUF		

**Describe in detail work performed, equipment operated, skills employed, supervision exercised:**  
 Audited athletic gift processing system and made recommendations which were accepted and resulted in moving the athletic gift process from Gill Collisum to the foundation office. This provided much greater accuracy in the recording of gifts and shortened the delay in recording gifts from two weeks or more to being current except for a few days during the busy season. Also managed the interface of the athletic accounting system (Pacilon) into the foundation system (Advance) which eliminated double accounting.

<b>EMPLOYER:</b> <b>ADDRESS:</b> Eugene, Oregon		<b>SUPERVISOR'S NAME:</b> TITLE: Owner PHONE:	<b>DATES EMPLOYED (MONTH/YEAR)</b> FROM: 12/1997 TO: 8/2003 <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRS/WK ____ <input type="checkbox"/> SEASONAL HRS/WK ____ MONTHS/YR ____ <input type="checkbox"/> VOLUNTEER HRS/WK ____
<b>POSITION HELD:</b> OWNER	<b>REASON FOR LEAVING:</b> CLOSED BUSINESS		

**Describe in detail work performed, equipment operated, skills employed, supervision exercised:**  
 Provided temporary housing for individuals or companies and listed properties for rent.

<b>EMPLOYER:</b> <b>ADDRESS:</b> Eugene, Oregon		<b>SUPERVISOR'S NAME:</b> TITLE: PHONE:	<b>DATES EMPLOYED (MONTH/YEAR)</b> FROM: 7/1995 TO: 11/1997 <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRS/WK ____ <input type="checkbox"/> SEASONAL HRS/WK ____ MONTHS/YR ____ <input type="checkbox"/> VOLUNTEER HRS/WK ____
<b>POSITION HELD:</b> OWNER	<b>REASON FOR LEAVING:</b>		

**Describe in detail work performed, equipment operated, skills employed, supervision exercised:**  
 Provided leases and consulting with an emphasis on small businesses.

### SIGNATURE AND RELEASE

I hereby certify that the information provided in my application is freely given, true, and complete. I understand that any false statements, answers, or any misleading information may be sufficient grounds for immediate employment disqualification or dismissal at any time. I understand that Lane County may thoroughly investigate my work and educational history and verify data provided on this application or given during the selection process. Furthermore, I also understand that Lane County may conduct a criminal background investigation, fingerprinting, check my driving record, or contact my present or past employers and other references mentioned herein if necessary. I authorize all past employers mentioned herein to release information requested about me. I hereby release Lane County as well as any other agency, school, or company contacted from any liability or damage which may result from retaining the information requested. Lane County may make copies of my signed authorization available to those contacted.

**BY CHECKING THIS SIGNATURE BOX, I CERTIFY THE TERMS GIVEN ABOVE FOR APPLICATION RELEASE INFORMATION.**

4/10/06

**SUPPLEMENTAL QUESTIONNAIRE  
INTERNAL AUDITOR  
Board of County Commissioners**

Name:

Date: 3/27/2006

Address:

Phone:

Eugene, Oregon 97405

**INSTRUCTIONS**

**Your responses to the inquiries in this questionnaire will be used to assess your qualifications for the job.**

When requested, you must give the place where your experience can be verified. Include how your experience was gained; list employer (s) and dates of employment. In addition, indicate any directly related education or training you may have had in the area.

Before completing this Supplemental Questionnaire, please review your completed employment application to assure you have listed all related job history, including employer, dates of employment, position titles, and duties. If you need additional space, please put the information in the same format on additional sheets of paper. Résumés may be submitted as an attachment, but **WILL NOT** initially be used to assess your qualifications for the position.

**PLEASE NOTE:** When asked to provide the amount of education, your answer must be expressed in full-time equivalent (for example, 45 quarter credits = 1 college year. 30 semester credits = 1 college year)

All responses must be complete and legible. The relevancy of your experience, together with education, will be considered when evaluating your responses to determine your continued participation in the selection process. Both the application and the supplemental questionnaire must be fully completed and submitted by the filing deadline in order to be considered for the position.



**If you are submitting online, please answer the following questions below. If you are not submitting online, please answer the questions on separate sheets of paper.**

1. Do you possess an Internal Auditor certificate?  Yes  No

a) Please list any other licenses or credentials you possess. Current CPA license #1615 and lapsed municipal auditor's license.

2. Describe your experience in performing the following functions. Please indicate when you performed the work, what organization or company you were working for or in at the time, and describe your role in the work.

a) Evaluating the performance of governmental programs. I have not evaluated governmental programs but during my time(2003-2005) at Oregon State University Foundation (OSUF) I evaluated several activities where OSUF had advanced or given monies for certain activities.

b) Planning, directing and supervising program or operational audits or reviews. I was an audit manager at Coopers & Lybrand (C & L) and directed and supervised many audits during the ten years that I worked for C & L. I also performed special projects for the President of OSUF.

c) Working with governmental budgets and local budget law While at C & L I had a municipal auditor's license and worked on several municipal audits such as the City of Eugene.

d) Analyzing financial data I have continuously been asked to analyze financial data during my business career and believe it is one of my strengths. I analyzed several large financial requests for the President of OSUF. Recently I was hired to be the Special Master for Judge Lyle Velure regarding a lawsuit under Judge Velure. I was asked to analyze certain financial information and I worked closely with both parties to the lawsuit.

e) Analyzing Federal, State or local laws, statutes and ordinances related to governmental programs I have not analyzed local laws related to governmental programs recently but I did analyze expenditures of funds with regard to the donor's intent for OSUF.

f) Preparing written reports, including findings, conclusions, recommendations and supporting charts and appendices During my career with C & L I wrote many audit reports, management letters and

recommendations. I prepared a number of written reports on various subjects while at OSUF.

g) Discussing policy issues with department managers and elected officials I have not discussed policy issues with elected officials but I have discussed policy issues with various dept. managers as part of my responsibilities as Director of Operations for OSUF.

h) Making formal presentations and speaking in public While at C & L I was sometimes required to present the audit report to various groups. I also made formal presentations to certain boards at OSUF. During my career I had made a number of presentations to lending insitutions.

i) Providing advice and assistance to an elected or appointed official. I have not worked with an elected official but I was given special assignments for the President of OSUF and provided either written or oral reports for the President.

j) Developing and delivering training One of my responsibilities at C & L was to train and develop staff members to become auditors. I have also trained a number of people regarding bookkeeping and accounting processes.

k) Experience with outside auditors I worked with outside auditors while at Woolley Enterprises, Speed Cut and OSUF

l) Developing performance measurements At OSUF I was in charge of the gift processing system. We processed 56,000 gifts annually. We developed various performance standards and were current with the processing of gifts except for a couple of times during the peak seasons. Before I was involved, it was not uncommon for the processing of gifts to be a week or more behind with the daily recording of gifts.

4. Describe a situation where a field audit is appropriate. A field audit usually involves more transactions and larger dollar amounts. To perform a audit one must have an understanding of the processes and activites of the entity being audited. To get this understanding and to validate your understanding it may be neccessary to go to the location of the entity being audited and interview the staff members of that entity.

Also in order to test the systems, since not every transaction can be examined , the auditor needs to be at the location to apply his understanding of the systems and his experience of looking for transactions that seem to be different or out of the ordinary course of business. I find that flow charting the systems provides a good learning experience of the systems and can also highlight weakness of the systems. Validation of certain assets or liabilities of the entity being audited may require on site inspection or observation.

5. Describe a situation where a desk audit is appropriate. A desk audit should be performed when all of the steps of the audit program can be completed at the office. All of the contracts and supporting documentation can be provided to the auditor for his review without leaving his office. Also independent verification of certain assets can be made without going to the entity's location.

6. Please provide a narrative description of a performance audit you have performed and attach any reports or background materials that will illustrate and justify your findings. Describe the outcome of the audit. While at OSUF I was assigned the task of auditing the performance of the gift processing system at the athletic dept. and how it interacted with the Foundation's gift processing system. I first flow charted the gift receipting process for both athletic and non-athletic donations. I found that there were delays in both processes. I followed transactions from the point of receipt until they were deposited into the bank account and recorded. The policy was to deposit all large checks when received. I discovered this policy was not being followed at all times and that there were many problems at the athletic office. My recommendation was to move the athletic gift processing to the foundation office and to purchase an updated software system for the athletic gift processing. After some resistance, my recommendations were accepted and the athletic gift processing was moved from Gill Coliseum to the Foundation office. After only a few months the gift processing dept was current and stays



current with the exception of only a few times a year when it may be behind for only a couple of days vs weeks before the move. OSUF retained all my flowcharts and reports.

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**Both the application and the supplemental questionnaire must be fully completed and submitted together by the filing deadline in order to be considered for the position.**

**IF FILLING OUT AND SUBMITTING ONLINE:**

**Please read the statement below:**

I have read and understand the information provided on this form. **By typing "yes" on the line below**, I certify that the statements made on this application are true and accurate.

**yes** (type yes here),

I understand that statements I have made in my application are subject to verification by Lane County. I understand that consideration of my application and the continuation of any subsequent employment depends upon the truth and accuracy of this information.

**Date: 4/10/2006**

**If you are filling this out online and returning this application packet electronically, submit to Jobs@co.lane.or.us Do not submit materials in a zipped file format. Check your email provider to confirm that job materials will not be sent in a zipped format.**

**Attention online applicant:** In order for your application to be processed, you must use the posting number as the subject on your email subject line: 206-024

**IF SUBMITTING A HARD COPY:**

**After reading the statement below, sign and date this form:**

I have read and understand the information provided on this form. I certify that the statements made on this application are true and accurate. I understand that

INTERNAL AUDITOR

Posting #206-024

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statements I have made in my application are subject to verification by Lane County. I understand that consideration of my application and the continuation of any subsequent employment depends upon the truth and accuracy of this information.

SIGNATURE: \_\_\_\_\_

Date: 4/10/06

*Candidate #2*

# LANE COUNTY EMPLOYMENT APPLICATION

HUMAN RESOURCES ♦ 125 EAST 8TH AVENUE ♦ EUGENE, OR 97401-2922 ♦ (541) 682-3665 ♦ [www.lanecounty.org/jobs](http://www.lanecounty.org/jobs)



Lane County is committed to Equal Employment Opportunity, Diversity, and compliance with the Americans with Disabilities Act. Our commitment includes providing a respectful working environment that is free from discrimination and harassment in the workplace. This commitment is made by Lane County in accordance with applicable Federal, State, and Local laws and regulations. Upon your request, Lane County will consider all requests for reasonable accommodations during the employment selection process. Lane County takes precautions to protect the confidentiality of applicants' Social Security Numbers.

Please print legibly or type (do not use pencil or felt-tip marker).

A Supplemental Questionnaire is required for most Lane County Jobs. Please attach this questionnaire to your application if it is required.

SOCIAL SECURITY NUMBER	POSITION APPLYING FOR Internal Auditor	POSTING NUMBER 206 - 024	FOR HUMAN RESOURCES USE ONLY  <b>RECEIVED</b> <b>APR 10 2006</b> <b>LANE COUNTY</b> <b>HUMAN RESOURCES</b>	
LAST NAME	FIRST NAME	M.I.		
MAILING ADDRESS (Street Or Post Office Box)		CITY Eugene		STATE OR
MAIN TELEPHONE NUMBER	OTHER TELEPHONE ( ) -	DATE AVAILABLE FOR WORK 10 April 2006		
WILL YOU ACCEPT THE SALARY RANGE OF THE POSITION FOR WHICH YOU ARE APPLYING? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		ARE YOU OVER THE AGE OF 18? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		

HAVE YOU EVER BEEN EMPLOYED BY LANE COUNTY? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO IF YES, WHEN? <u>SEPT'97 TO PRESENT</u>	DO YOU WANT FULL-TIME OR PART-TIME WORK? <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME <input type="checkbox"/> EITHER MINIMUM HOURS PER WEEK _____	ARE YOU ABLE TO WORK: NIGHTS? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO WEEKENDS? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO SHIFTWORK? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
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Lane County does not place relatives in positions that create supervisory/subordinate relationships or would constitute a violation of any federal or state law, or any rule with which Lane County is required to comply.

## EDUCATION

DO YOU HAVE THE EQUIVALENT OF A 12TH GRADE EDUCATION?  YES  NO

POST HIGH SCHOOL EDUCATION	LOCATION	MAJOR	CREDIT HOURS		DEGREE
			SEMESTER	QUARTER	
University Of Idaho	Moscow, ID	Political Science			Bachelor of Science

## SKILLS AND ABILITIES

List school courses or any additional training, licenses, scholastic honors, or other qualifications which have a bearing on your fitness for this position. Please see my answers to the supplemental questions for more information.

Typing speed: \_\_\_\_\_ /wpm

[Human Resource use only: Tested wpm: \_\_\_\_\_; date: \_\_\_\_\_]

REFERENCE* & TITLE OR OCCUPATION	ADDRESS	TELEPHONE
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## EMPLOYMENT HISTORY

BEGINNING WITH THE **MOST RECENT**, list the jobs you have held in the last 10 years. Include any other experience related to the position for which you are applying, and any volunteer work, even if that experience occurred longer than 10 years ago. If your work history began less than 10 years ago, please state so by writing **NO PREVIOUS WORK HISTORY** in the "employer" box following the last job you list. If additional space is needed, attach a sheet with information in the same format. **DO NOT SUBSTITUTE A RESUMÉ IN LIEU OF LISTING WORK EXPERIENCE OR REFERENCES.**

EMPLOYER: Lane County ADDRESS: 125 E 8th Eugene, Or 97401	SUPERVISOR'S NAME: TITLE: Manager PHONE:	DATES EMPLOYED (MONTH/YEAR) FROM: Sept 1997 TO: May 2006 <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRS/WK _____ <input type="checkbox"/> SEASONAL HRS/WK _____ MONTHS/YR _____ <input type="checkbox"/> VOLUNTEER HRS/WK _____
POSITION HELD: DATABASE ADMINISTRATOR	REASON FOR LEAVING: TO TAKE A NEW POSITION	

Describe in detail work performed, equipment operated, skills employed, supervision exercised:

Lead Database Administrator responsible for the daily operations and disaster recovery of over 57 Lane County servers running three different database technologies and four different application and web server technologies. These servers form the core of Lane County's Information Systems which include: PeopleSoft (Management Services), Oracle (Deeds and Records and Health & Human Service, et al.), Informix (Assessment and Taxation), and SQL Server (Brass - Budgeting, Sierra - Land Management, Fleet and Waste Management - Public Works, et al.)

EMPLOYER: Multnomah County ADDRESS: 421 SW 6th Portland, Or. 97204-1617	SUPERVISOR'S NAME: Ms. Susan Clark TITLE: Deputy Director CFS PHONE: (503) 248 - 3691	DATES EMPLOYED (MONTH/YEAR) FROM: April 1991 TO: Sept 1997 <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRS/WK _____ <input type="checkbox"/> SEASONAL HRS/WK _____ MONTHS/YR _____ <input type="checkbox"/> VOLUNTEER HRS/WK _____
POSITION HELD: PROJ. MANAG.\SYS ADMIN	REASON FOR LEAVING: TO TAKE JOB WITH LANE COUNTY	

Describe in detail work performed, equipment operated, skills employed, supervision exercised:

Project Manager of a Federal block grant for the improvement of mental health information systems.  
 System Administrator for the Department of Community and Family Services.

EMPLOYER: ADDRESS:	SUPERVISOR'S NAME: TITLE: PHONE: ( ) -	DATES EMPLOYED (MONTH/YEAR) FROM: _____ TO: _____ <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRS/WK _____ <input type="checkbox"/> SEASONAL HRS/WK _____ MONTHS/YR _____ <input type="checkbox"/> VOLUNTEER HRS/WK _____
POSITION HELD:	REASON FOR LEAVING:	

Describe in detail work performed, equipment operated, skills employed, supervision exercised:

EMPLOYER: ADDRESS:	SUPERVISOR'S NAME: TITLE: PHONE: ( ) -	DATES EMPLOYED (MONTH/YEAR) FROM: _____ TO: _____ <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRS/WK _____ <input type="checkbox"/> SEASONAL HRS/WK _____ MONTHS/YR _____ <input type="checkbox"/> VOLUNTEER HRS/WK _____
POSITION HELD:	REASON FOR LEAVING:	

Describe in detail work performed, equipment operated, skills employed, supervision exercised:

### SIGNATURE AND RELEASE

I hereby certify that the information provided in my application is freely given, true, and complete. I understand that any false statements, answers, or any misleading information may be sufficient grounds for immediate employment disqualification or dismissal at any time. I understand that Lane County may thoroughly investigate my work and educational history and verify data provided on this application or given during the selection process. Furthermore, I also understand that Lane County may conduct a criminal background investigation, fingerprinting, check my driving record, or contact my present or past employers and other references mentioned herein if necessary. I authorize all past employers mentioned herein to release information requested about me. I hereby release Lane County as well as any other agency, school, or company contacted from any liability or damage which may result from obtaining the information requested. Lane County may make copies of my signed authorization available to those contacted.

BY CHECKING THIS SIGNATURE BOX, I CERTIFY THE TERMS GIVEN ABOVE FOR APPLICATION RELEASE INFORMATION.

08 April 2006

Date

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**Both the application and the supplemental questionnaire must be fully completed and submitted together by the filing deadline in order to be considered for the position.**

**IF FILLING OUT AND SUBMITTING ONLINE:**

**Please read the statement below:**

I have read and understand the information provided on this form. **By typing "yes" on the line below**, I certify that the statements made on this application are true and accurate.

\_\_\_\_\_ (type yes here),

I understand that statements I have made in my application are subject to verification by Lane County. I understand that consideration of my application and the continuation of any subsequent employment depends upon the truth and accuracy of this information.

**Date:** \_\_\_\_\_

If you are filling this out online and returning this application package electronically, submit to [Jobs@co.lane.or.us](mailto:Jobs@co.lane.or.us). Do not submit materials in a zipped file format. Check your email provider to confirm that job materials will not be sent in a ziped format.

**Attention online applicant:** In order for your application to be processed, you must use the posting number as the subject on your email subject line: **206-024**.

**IF SUBMITTING A HARD COPY:**

**After reading the statement below, sign and date this form:**

I have read and understand the information provided on this form. I certify that the statements made on this application are true and accurate. I understand that statements I have made in my application are subject to verification by Lane County. I understand that consideration of my application and the continuation of any subsequent employment depends upon the truth and accuracy of this information.

**SIGNATURE:**

**Date:** 10 April 2006

Note: Some responses to these questions refer to a report that can be accessed in the Board Secretary's Office. It is too long to reprint and distribute.

-GU

1) No

Bachelor of Science degree in Political Science with an emphasis in Public Administration and Accounting. University of Idaho – Moscow, ID.

2)

Over the last eighteen years my career has focused on bringing forward efficient and effective business processes, for both public and private enterprises, with an emphasis in Information Systems that provide data driven managerial information reporting. The last thirteen years I have focused exclusively on governmental business processes in Oregon, starting first in Multnomah County, and then moving to Lane County in 1997. In 1992, I was hired by Multnomah County to represent the State of Oregon as the Mental Health Statistics Improvement Project (MHSIP) Project Coordinator. The State contracted with Multnomah County to manage a Federal block grant for the improvement of mental health statistics. I worked with the Principle Investigators, Marilyn Wachal, State of Oregon Department of Human Services, and Dr. Nancy Barron, Multnomah County Department of Mental Health. It was a three year project that we brought in under budget and within the scripted timelines to create a common data taxonomy. This common data taxonomy reported information about the efficiency and effectiveness of Mental Health Services. A copy of the final project report is on file with both the National Institutes of Health and with the State of Oregon. I have provided a copy of the FY 91-92 report as an example of my experience preparing written reports, including findings and conclusions.

Since joining Lane County I have worked most closely with the Assessment and Taxation, Information Systems and Management Services Department Directors: Jim Gangle, Gary Ingram/Tony Black, and David Suchart. For A&T I helped to bring forward the current information system, first with conversion efforts (mainframe to client/server technology) and then to plan and implement disaster recovery policy and procedures for their electronic data. Currently I work as the lead Database Administrator under the direction of Tony Black. With Tony, I was an original member of the IS performance measures cadre. We designed the first set of performance measures. Starting with my role in MHSIP I have worked diligently to bring forward common reporting practices with an emphasis on data collection and subsequent information reporting to enable data-driven decision making. I have also worked with David Suchart to bring forward Peoplesoft's Finance, Payroll, and Human Resources software. I worked directly with the original implementation team, to bring forward the installation of this enterprise-wide accounting software, and I designed the architecture used in its conversion from client/server technology to its present web-based form. I continue to directly support it today.

Prior to my employment with County government I worked as the Comptroller of Stepping Stones, a Non-Profit Developmental Disabilities agency in Idaho. I worked directly with the Agency's Director and Board of Directors to gain 501C3 status and was primarily responsible for the Agency's financial reporting. It is within this role that I gained my experience with Auditors including Federal, State, and local accounting firms. The Federal and State Auditors came once a year to audit Stepping Stones' use of Federal and State funds. In addition, once a year the Stepping Stones' Board of Directors ordered a financial audit that was performed by a local accounting firm to report on its financial health.

I enjoy working with Auditors. I always learn new techniques and better ways to present data in a format that is informative. I am familiar with Generally Accepted Accounting Principles (Balance Sheet, Statement of Income, and Cash Flow) and with analyzing Federal, State, and local laws, statutes, and ordinances related to government sponsored programs.

I am comfortable speaking in front of groups and participated in "SpeechCraft", a course requiring ten different speeches, put on by ToastMasters. I also have experience teaching people concepts and training them in new skills, both face-to-face and in small groups. I have a knack for explaining complex concepts to others.

4)

A field audit is appropriate when the Lane County Board of Commissioners want to gain information about the organization's service provision. The work of a field auditor entails site visits to the program's premises and examination of accounting records and performance measures in order to ascertain whether program requirements have been met and the degree to which they are effective. An in-depth field audit will report on the actual cost and effectiveness of the program's operating costs, managerial and systemic controls, statutory and regulatory compliance, and established goals. A field audit's findings will result in the discovery of accurate reporting within a specific period of time.

5)

Desk audits are a major component of compliance reviews. They are appropriate when determining whether a program is operating in compliance with the applicable regulations. It can be conducted in the office or onsite.

A desk audit may include a review of compliance specifically regarding workforce structure, personnel policies and procedures, and might identify areas where there has been a lack of goal progress and to identify areas for an in-depth investigation of

potential problems or where extraordinary successes have been achieved. A desk audit might include such areas as review of historical facts, organizational structure, and an initial review of information completeness, reasonableness, and acceptability.

6)

In 1992 the State of Oregon received a Federal block grant from the National Institutes of Health calling for the improvement of Mental Health Statistics (MHSIP). Each state in the United States received a similar three year block grant and the grantees met together annually in Washington D.C. The State of Oregon passed the grant through to Multnomah County and I was hired as the MHSIP Project Coordinator as an employee of Multnomah County.

As Project Coordinator I used a systematic process of collecting area agency service data to derive a common set of data elements for program reporting. Along with the formation of a common data taxonomy the block grant money was used to identify performance measures that were statistically proved to indicate effectiveness of service delivery to the mentally ill. I lead regular meetings with the Program Directors of the 15 primary Multnomah County Mental Health Provider Agencies. The outcome of this process was the identification of common data elements. Data elements that, when collected electronically, combined to form information about Program effectiveness while also providing accountability for the Federal and State allocation of Grant Money to Multnomah County. The work of the fifty grantees helped form the foundation for the "Health Insurance Portability and Accountability Act" (HIPAA) mental health data reporting requirements we see today.

I have also provided a spreadsheet, as an example of a report that I created and use to track Lane County's Database, Application, and Web servers. This spreadsheet shows in-a-glance:

- The name and age of a server
- Operating system version and patch level
- The application(s) version and patch level
- Current usage and scheduled retired\repurpose date.



POSTING # 206-024

I.S. Applications Database Servers Plan \\lcsrv101\IS\Applications Group\projects\Servers\Apps_DB_Server_Plan.xls												
Last update date: March 14, 2006												
Server Name	1st qtr. FY 05-06	Oct	Nov	Dec	FY 05-06 3rd qtr	4th qtr	Memo	Pur Date	5Yr?	OS	Application	
Icora97 - Dev							Oracle 10g Database	08/24/05	VM	W2K03sp1	Ora 10.1.0.4.3	
Icora98 - Test							Test Server for Icora02 and 03	08/19/02		W2K sp4	Ora 8.1.7.4.1	
<b>SQL 7.0 Win2000</b>												
Icsq107 - Prod						retire	EGSTrain SQL Server 7.0		VM	W2Ksp4	7.0sp4	
<b>SQL Server 2000</b>												
Icdb01 - Prod							eCom and Internet Exposed	02/20/04		W2K03sp1	2000sp4	
Icdb99 - Test							eCom and Internet Exposed - No firewall hole		VM	W2K03sp1	2000sp4	
Icsq102 - Prod						Supports Brass until moved to case insen.	Case Sen Prod IBM x235	03/27/03		W2Ksp4	2000sp3a	
Icsq192 - Upgrd\Dev						After HR Upgd all PS-DB's on sql94 ported here	Case Sen - PeopleSoft HR Test\Dev (Icsq103)	08/19/02		W2K03	2000sp4	
Icsq104 - Prod						Begin Upgrade?	Case Insen Production 2	07/30/02		W2K03sp1	2000sp4	
Icsq105 - Prod						remove old Fin037?	retire	PT7.x FSPROD for User Verification	03/25/99	Y	W2Ksp4	2000sp4
Icsq106 - Prod						Begin Upgrade?	Case Insen Production 1	08/19/02		W2Ksp3	2000sp4	
Icsq108 - Prod						remove old Fin037?	PT 8.45 Fin	12/28/04		W2K03sp1	2000sp3a	
Icsq109 - Prod							PS 8.46 HRMS	09/01/05		W2K03sp1	2000sp4	
Icsq193 - Dev\Test							PT 8.45 Fin matched to app89+93&web93	01/23/04		W2K03sp1	2000sp4	
Icsq194 - Test						Move BrassTrain from Icsq197 until Brass is case in	Case Sen - HRMS, Brass (Icsq102 old)	06/09/99	Y	W2Ksp4	2000sp4	
Icsq196 - Test							Case Insen Test Server to Icsq106	03/29/03		W2Ksp4	2000sp4	
Icsq197 - Test						retire	Case Sen - Brass Training Only	12/08/98	Y	W2Ksp2	2000sp4	
Icsq199 - Test							Case Insen Test Server to Icsq104		VM	W2K03sp1	2000sp4	
<b>LCDBATest Servers</b>												
Icdba99 - test							SQL 2005 CTP June 2005		VM	W2K03sp1	2005	
<b>Web Servers</b>												
Icweb01 - Prod							Weblogic 8.1 PS Fin Web Server (matchapp14)	12/28/04		W2K03sp1	PT8.45	
Icweb02 - Prod							Weblogic 8.1 PS Fin Web Server(matchapp15)	12/28/04		W2K03sp1	PT8.45	
Icweb06 - Prod							Weblogic 8.1 PS HRMS Web Server	09/01/05		W2K03sp1	PT8.46	
Icweb07 - Prod							Weblogic 8.1 PS HRMS Web Server	09/01/05		W2K03sp1	PT8.46	
Icweb95 - Dev						Upgrd to PT8.46?	PT8.45 FIN DEV WebServerOnly(matchcapp89)		VM	W2K03sp1	PT8.45	
Icweb87(?) - Test						webserver for to new hr test server	Weblogic 8.1 PS HRMS Web Server - Test		VM	W2K03sp1	PT8.46	

POSTING # 206-024

I.S. Applications Database Servers Plan \\lcsrv101\IS\Applications Group\projects\Servers\Apps_DB_Server_Plan.xls										
Last update date: March 14, 2006		2005		FY 05-06						
Server Name	1st qtr. FY 05-06	Oct	Nov	Dec	3rd qtr	4th qtr	Memo	Pur Date	5Yr? OS	Application
<b>App &amp; Batch Server</b>										
Icapp02 - Prod					Converts to HRMS App Server PT8.46 - TEST		PS8.42 HP 6-way Prod app server	07/08/02	W2Ksp4	PT8.42.06
Icapp04 - Prod							Oracle 9ia IBMx235 App Server Infra	11/16/03	W2Ksp4	Ora9i
Icapp05 - Prod							Oracle 9ia IBMx235 App Server Mid_Tier	11/16/03	W2Ksp4	Ora9i
Icapp09 - Prod						begin Oracle installation	Oracle 10g rel 2 Infra App Server not yet built	09/15/05	not built	Ora 10.2 n/a
Icapp10 - Prod						begin Oracle installation	Oracle 10g rel 2 Mid-Tier App Server not yet built	09/15/05	not built	Ora 10.2 n/a
Icapp14 - Prod						rebuild(?)	PT 8.45 Fin IBMx236 App Server	12/28/04	W2K03sp1	PT8.45
Icapp15 - Prod							PT 8.45 Fin IBMx236 App Server	12/28/04	W2K03sp1	PT8.45
Icapp16 - Prod							One-off Application Server	VM	W2K03sp1	Shrf Sched
Icapp17 - Prod							pbview App Server and propr database	ask Susan	W2K03sp1	pbview ver?
Icapp18 - Prod							PS 8.46 HRMS IBMx236 App Server	09/01/05	W2K03sp1	PT8.46
Icapp19 - Prod							PS 8.46 HRMS IBMx236 App Server	09/01/05	W2K03sp1	PT8.46
Icapp85 - Dev\Test							pbview App Server and propr database	VM	W2K03sp1	pbview ver?
Icapp88 - Monitor						database on lcsq192 or 93	PT8.46 VM Monitoring Server HR & FIN	VM	W2K03sp1	PT8.46
Icapp89 - Dev						Upgrd to PT8.46?	PT8.45 FINANCIALS VM DEV - AppServerOnly	VM	W2K03sp1	PT8.45
Icapp91 - Test						Convert to Fin App Ser PT8.46 (replace Icapp89 v)	PS8.42 HRMS HP 4way Test app server	02/12/02	W2Ksp4	PT8.42.06
Icapp92 - Dev						Began Update to PT8.46 Oct 2005	PT8.46 HRMS IBMx235 Dev AppWebServer	11/05/03	W2K03sp1	PT8.46
Icapp93 - Test							PT 8.45 Fin IBMx235 App Server & Web Server	01/23/04	W2K03sp1	PT 8.45
Icapp94 - Dev							Oracle 9i Infra App Server	VM	W2Ksp4	Ora9i
Icapp95							Oracle 9i Mid-Tier App Server	VM	W2Ksp4	Ora9i
Icapp96						available for reuse or retire	Oracle 10 G Eval - (old lcifx97) Dave Berger	11/20/98	Y W2Ksp4	file storage
Icapp97 - Dev							Oracle 10grel 2 Infra App Ser iasdb&OID	09/15/05	W2K03sp1	Ora 10.1.02
Icapp98 - Dev							Oracle 10grel 2 Mid-Tier App Ser w/o forms&report	09/15/05	W2K03sp1	Ora 10.1.02
Icapp99 - Test							Oracle 9ia IBMx235 App ServerDb 9.2.0.4	02/12/03	W2Ksp4	Ora 9i
Icibatch							Workstation - see Lorelei			
<b>Informix</b>										
Icifix01 - Prod						IBM x255 4-way	Informix 9.4 TC3	12/20/03	W2Ksp4	IDS 9.4 TC3
Icifix94 - Report							Informix 9.4 TC3	VM	W2Ksp4	IDS 9.4 TC3
Icifix95 - Dev						old lcifx02	Informix 9.4 TC3	11/15/00	W2Ksp4	IDS 9.4 TC3
Icifix96 - Test							Informix 9.4 TC3	01/01/04	W2Ksp4	IDS 9.4 TC3
<b>Oracle 8i</b>										
Icora02 - Prod							Hscts and Lcits Prod Server	01/22/02	W2K sp4	Ora 8.1.7.4.1
Icora03 - Prod							Helion Prod Server	11/12/02	W2K sp4	Ora 8.1.7.4.1
Icora04 - Prod							Oracle 9.2.0.4	11/16/03	W2Ksp4	Oracle 9.2.0.4
Icora09 - Prod						begin Oracle installation	Oracle 10g Database rel 2 not yet built	09/15/05	not built	Ora 10.2 n/a
Icora94 - Dev							Oracle 9.2.0.4	08/01/04	VM W2Ksp4	Oracle 9.2.0.4

Candidate #3

# LANE COUNTY EMPLOYMENT APPLICATION

HUMAN RESOURCES ♦ 125 EAST 8TH AVENUE ♦ EUGENE, OR 97401-2922 ♦ (541) 682-3665 ♦ [www.lanecounty.org/jobs](http://www.lanecounty.org/jobs)



Lane County is committed to Equal Employment Opportunity, Diversity, and compliance with the Americans with Disabilities Act. Our commitment includes providing a respectful working environment that is free from discrimination and harassment in the workplace. This commitment is made by Lane County in accordance with applicable Federal, State, and Local laws and regulations. Upon your request, Lane County will consider all requests for reasonable accommodations during the employment selection process. Lane County takes precautions to protect the confidentiality of applicants' Social Security Numbers.

Please print legibly or type (do not use pencil or felt-tip marker).

A Supplemental Questionnaire is required for most Lane County Jobs. Please attach this questionnaire to your application if it is required.

SOCIAL SECURITY NUMBER		POSITION APPLYING FOR INTERNAL AUDITOR		POSTING NUMBER 206 - 024		<b>RECEIVED</b> <b>MAR 22 2006</b> LANE COUNTY HUMAN RESOURCES	
LAST NAME		FIRST NAME		M.I.			
MAILING ADDRESS (Street Or Post Office Box)			CITY LEWISTON	STATE ID	ZIP CODE		
MAIN TELEPHONE NUMBER		OTHER TELEPHONE ( ) -		DATE AVAILABLE FOR WORK NOW			
WILL YOU ACCEPT THE SALARY RANGE OF THE POSITION FOR WHICH YOU ARE APPLYING? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO				ARE YOU OVER THE AGE OF 18? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			
HAVE YOU EVER BEEN EMPLOYED BY LANE COUNTY? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		DO YOU WANT FULL-TIME OR PART-TIME WORK? <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME <input type="checkbox"/> EITHER		ARE YOU ABLE TO WORK:			
IF YES, WHEN? _____		MINIMUM HOURS PER WEEK <u>40</u>		NIGHTS? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		WEEKENDS? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
				SHIFTWORK? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			
Lane County does not place relatives in positions that create supervisory/subordinate relationships or would constitute a violation of any federal or state law, or any rule with which Lane County is required to comply.							

## E D U C A T I O N

DO YOU HAVE THE EQUIVALENT OF A 12TH GRADE EDUCATION?  YES  NO

POST-HIGH SCHOOL EDUCATION	LOCATION	MAJOR	CREDIT HOURS		DEGREE
			SEMESTER	QUARTER	
Texas A & M University	College Station, Texas	Accounting	138		BBA - Accounting
KPMG	Houston, Dallas, San Francisco, Atlanta,	Accounting - seminars	200		Professional Schools
ABA, American Bankers Association	Chicago, Atlanta, Dallas, Houston	Finance, Audit &	200		Professional Schools

## S K I L L S   A N D   A B I L I T I E S

List school courses or any additional training, licenses, scholastic honors, or other qualifications which have a bearing on your fitness for this position.

Numerous Auditing courses obtained in college, professional KPMG schools & seminars \* professional American Banker audit schools & seminars

Typing speed: 60/wpm

[Human Resource use only: Tested wpm: \_\_\_\_\_; date: \_\_\_\_\_]

REFERENCE* & TITLE OR OCCUPATION	ADDRESS	TELEPHONE
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## EMPLOYMENT HISTORY

BEGINNING WITH THE MOST RECENT, list the jobs you have held in the last 10 years. Include any other experience related to the position for which you are applying, and any volunteer work, even if that experience occurred longer than 10 years ago. If your work history began less than 10 years ago, please state so by writing NO PREVIOUS WORK HISTORY in the "employer" box following the last job you list. If additional space is needed, attach a sheet with information in the same format. DO NOT SUBSTITUTE A RESUMÉ IN LIEU OF LISTING WORK EXPERIENCE OR REFERENCES.

EMPLOYER: ADDRESS: Houston, TX 77024	SUPERVISOR'S NAME: TITLE: CEO/Owner PHONE:	DATES EMPLOYED (MONTH/YEAR) FROM: 12/1978 TO: 12/2001 <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRS/WK _____ <input type="checkbox"/> SEASONAL HRS/WK _____ MONTHS/YR _____ <input type="checkbox"/> VOLUNTEER HRS/WK _____
POSITION HELD: CEO / OWNER	REASON FOR LEAVING: MOVE TO PACIFIC NORTHWEST	

Describe in detail work performed, equipment operated, skills employed, supervision exercised:  
 All financial and accounting services for clientel including HEAVY FORENSIC / AUDIT WORK - performance & compliance evaluations of recommended or applied internal controls, management reviews, etc. relating to both private and public sector entities

EMPLOYER: Chase Bank - Reagan ADDRESS: 545 West 19 <sup>th</sup> Street Houston, TX 77008	SUPERVISOR'S NAME: Jack Fields TITLE: CEO PHONE: (713) 868-6796	DATES EMPLOYED (MONTH/YEAR) FROM: 6/1975 TO: 12/1979 <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRS/WK _____ <input type="checkbox"/> SEASONAL HRS/WK _____ MONTHS/YR _____ <input type="checkbox"/> VOLUNTEER HRS/WK _____
POSITION HELD: CFO	REASON FOR LEAVING: START MY OWN COMPANY	

Describe in detail work performed, equipment operated, skills employed, supervision exercised:  
 All financial accounting, , Operations, Long & Short Term Strategic Planning & Budgeting, Internal Control & Internal Auditing, Development of Lending Policy & Procedures, Loan Administration & Loan Officer Continuing Education, Critical Contract Administration & ALL Regulatory Compliance.

EMPLOYER: KPMG ADDRESS: Suite 3100, 700 Louisiana Houston, TX 77002	SUPERVISOR'S NAME: W.A. Kelly, CPA TITLE: Manager PHONE: (713) 319-2000	DATES EMPLOYED (MONTH/YEAR) FROM: 6/1972 TO: 5/1975 <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRS/WK _____ <input type="checkbox"/> SEASONAL HRS/WK _____ MONTHS/YR _____ <input type="checkbox"/> VOLUNTEER HRS/WK _____
POSITION HELD: SENIOR AUDITOR	REASON FOR LEAVING: CFO POSITION WITH CHASE BANK - REAGAN	

Describe in detail work performed, equipment operated, skills employed, supervision exercised:  
 Leading Senior Auditor for State / National Banks & Bank Holding Companies and multi-location Commercial, Industrial & Governmental Entities throughout the state of Texas. Internal Control, Management review & evaluation, performance evaluation, regulatory compliance & Stakeholder & Compliance Reporting

EMPLOYER: US NAVY ADDRESS: USA	SUPERVISOR'S NAME: TITLE: PHONE: ( )	DATES EMPLOYED (MONTH/YEAR) FROM: 2/1968 TO: 2/1974 <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRS/WK _____ <input type="checkbox"/> SEASONAL HRS/WK _____ MONTHS/YR _____ <input type="checkbox"/> VOLUNTEER HRS/WK _____
POSITION HELD: TM-2	REASON FOR LEAVING: COMPLETE COLLEGE EDUCATION	

Describe in detail work performed, equipment operated, skills employed, supervision exercised:  
 Anti-Submarine Weapons Specialist - Conventional & Nuclear Torpedoes, Depth Charges & Asroc Missiles

### SIGNATURE AND RELEASE

I hereby certify that the information provided in my application is freely given, true, and complete. I understand that any false statements, answers, or any misleading information may be sufficient grounds for immediate employment disqualification or dismissal at any time. I understand that Lane County may thoroughly investigate my work and educational history and verify data provided on this application or given during the selection process. Furthermore, I also understand that Lane County may conduct a criminal background investigation, fingerprinting, check my driving record, or contact my present or past employers and other references mentioned herein if necessary. I authorize all past employers mentioned herein to release information requested about me. I hereby release Lane County as well as any other agency, school, or company contacted from any liability or damage which may result from obtaining the information requested. Lane County may make copies of my signed authorization available to those contacted.

BY CHECKING THIS SIGNATURE BOX, I CERTIFY THE TERMS GIVEN ABOVE FOR APPLICATION RELEASE INFORMATION.

Signature \_\_\_\_\_ Date 3/23/2006

**SUPPLEMENTAL QUESTIONNAIRE  
INTERNAL AUDITOR  
Board of County Commissioners**

Name: .....

Date: 3-23-06

Address: .....

Phone: .....

LEWISTON, IDAHO .

**INSTRUCTIONS**

**Your responses to the inquiries in this questionnaire will be used to assess your qualifications for the job.**

When requested, you must give the place where your experience can be verified. Include how your experience was gained; list employer (s) and dates of employment. In addition, indicate any directly related education or training you may have had in the area.

Before completing this Supplemental Questionnaire, please review your completed employment application to assure you have listed all related job history, including employer, dates of employment, position titles, and duties. If you need additional space, please put the information in the same format on additional sheets of paper. Résumés may be submitted as an attachment, but WILL NOT initially be used to assess your qualifications for the position.

**PLEASE NOTE:** When asked to provide the amount of education, your answer must be expressed in full-time equivalent (for example, 45 quarter credits = 1 college year. 30 semester credits = 1 college year)

All responses must be complete and legible. The relevancy of your experience, together with education, will be considered when evaluating your responses to determine your continued participation in the selection process. Both the application and the supplemental questionnaire must be fully completed and submitted by the filing deadline in order to be considered for the position.



**If you are submitting online, please answer the following questions below. If you are not submitting online, please answer the questions on separate sheets of paper.**

1. Do you possess an Internal Auditor certificate?  Yes  No

a) Please list any other licenses or credentials you possess. Should it be required, considering my lengthy professional career, I will obtain an Internal Auditor Certificate within a reasonable period of time. A formal Certificate has never been required by any previous employer in order for me to perform my professional audit, forensic, accounting or financial functions.

2. Describe your experience in performing the following functions. Please indicate when you performed the work, what organization or company you were working for or in at the time, and describe your role in the work.

a) Evaluating the performance of governmental programs.

I have reviewed and evaluated the compliance and performance of many governmental programs while employed by KPMG, Chase Bank - Reagan, and during the period 1972 to 2005. These performance evaluations included, but were not limited to various programs in (Texas Counties): Harris County, Montgomery County, Galveston County and Fort Bend County. Texas Municipal programs evaluated for performance include various segments of the cities of Pasadena, Houston, Alief, Baytown, Galveston and LaPorte. Independent School District programs evaluated for performance include: Houston ISD, Pasadena ISD, Montgomery County ISD, Fort Bend ISD and Galveston County ISD. Other public sector program compliance and performance evaluations include the Harris County Flood Control District, the Port of Houston, USFG, USFS, Bonneville Power Authority and numerous Tribal programs & grants. On these program compliance, performance evaluations and/or audits, I performed in either the capacity of an auditor, senior auditor, investment banker or financial analyst reporting - seeking compliance and/or performance confirmation with various programs including those related to: GASB, SEA, OMB, DOI, FHA, HUD, CFR, TANF, Social Security Act - most Titles, ESEA - Title I, EEOC, FLSA, OSHA, Department of Health & Human Services (HHS), CFDA (Catalog of Federal Domestic Assistance), Pension Plans, Health Service Plans and Municipal, School District & County Bonds - Sales, Proceeds, Deposits & ultimate Investment

Requirements including: term, yeild, discount, premium, value and investment security ratings & classifications.

- b) Planning, directing and supervising program or operational audits or reviews. In each of the above program evaluation/audit or analyses, I participated in or was immediately responsible for planning, directing, and/or supervising the operational audits, performance audits, compliance audits, management review and/or monitoring.
- c) Working with governmental budgets and local budget law generally requires varying forms of audit or financial analysis work with "Balanced Governmental Fund Type Budgets". Each of the engagements noted here-in-above (counties, municipalities, school districts, Harris County Flood Control District and the Port of Houston), required working hand-in-hand with senior officials including: financial managers, county commissioners, county judges, mayors, external & internal auditors and further necessitated strict adherence to entity budgetary and legal requirements to ensure legal obligations were met and/or complied with. On most occasions, formal written documentation in the form of of findings, CPA Opinion and/or other compliance documentation was required and issued.

d) Analyzing financial data

I have analized financial data since I graduated from Texas A & M University. This includes a multitude of financial statements in both the public and private sectors. I am very familiar with GAAP, GAAS, GAS, GASB & FASB. I have generated, developed, complied, reviewed, consolidated and analized data from many different types of entity operations in both the public and private sectors. This data analysis has ranged from small mom / pop entities & multi location statewide bank holding companies to school districts & county & municipal governments. I have analized financial data for many differing stakeholder purposes including: internal & external audit, internal control, performance, compliance, risk management, contract administration, program administration, grant administration, planning, budgeting, lending, projecting, cost (direct, indirect & overhead), various types of income recognition, expense, sales, purchasing, and many differing

investment model purposes. Writing reports and explaining fluctuations, findings and/or variations in grant, program, budget, and other data to actual figures was generally an entity or legal requirement with which I complied.

- e) Analyzing Federal, State or local laws, statutes and ordinances related to governmental programs Most of the engagements noted here-in-above required analyses or evaluation in one form or another according to and ensuring Federal, State or Local law was adhered to and program, grant, or other statutory requirements were met and found either in compliance with or reasons were provided why the program did not meet it's legal requirements.
- f) Preparing written reports, including findings, conclusions, recommendations and supporting charts and appendices Most of the financial statements I have been professionally involved with during my capacity as an auditor, investment banker or financial analyst have required me to write reports, management letters and/or performance measuring & monitoring evaluations noting deficiencies and/or numerous other findings, conclusions and recommendations which have normally been supported by various supporting documentation including: formal financial statements, charts, tables, graphs and appendices.
- g) Discussing policy issues with department managers and elected officials Most of the aforementioned engagements required the oral discussion of matters of policy and/or practice issues with departmental managers, financial managers, appointed and/or elected officials including: state senators, state representatives, county commissioners, county judges, county treasurers, mayors, tax assessors, county auditors, school district superintendents and school boards. On numerous occasions, department heads and managers were requested to include their superiors and/or other interested stakeholders in such discussions for the purpose of transparency and/or prudent education of same.
- h) Making formal presentations and speaking in public



I have made many formal presentations which required utilizing my innate ability as a public speaker. I am diplomatically straightforward and succinct in my presentations. I communicate well orally, visually and in writing.

- i) Providing advice and assistance to an elected or appointed official.

I have provided professional advice, counseling and technical assistance for many years to both elected and appointed officials on matters including: legal obligation & statutory compliance, planning, budgeting, investment, development and performance monitoring of new programs. I am professional and have a friendly disposition which is easy to work with. I work, collaborate and interact well with colleagues on all levels.

- j) Developing and delivering training is key to both management and employees, crucial to the success of the entity and one of my most valuable qualities.

Today's highly evolved and technical business environment requires competent - well trained employees. I think they are our most valuable assets and a major source of competitive advantage. When you invest in competent employees, both customer and entity benefit. It creates customer and entity "value". Employers must establish and maintain sound employee management practices to improve business performance.

Although development of progressive training and continuing education should be fundamental - delivery, understanding and use of training and education is vital. Employees should be encouraged to be the best they can be technically, productively, and innovatively. They should be encouraged to trust and rely on their colleagues thereby promoting confidence in teamwork. No employee wants to be characterized as, work with, or for, a dummy. Employees need to feel they are valued and contributing to entity success. The key ingredient to delivery is training both employees and management to "listen" to their counterparts, "focus" on the topic of discussion and effectively communicate their response. Employee Management is a science.

Employers, who promote, develop and deliver sound training practices, increase employee: competency, productivity, self worth, respect and retention. When employees are respected, so is the entity. When employees feel good about their job, their co-worker and their management, the entity prospers.

k) Experience with outside auditors

Experience with outside auditors is a good way for employees, management and entity to shine; historically however, the presence or pending visit of outside auditors is generally perceived as a negative experience which only adds additional responsibility to existing employee workloads. It should be a positive experience for employees and auditors alike.

Outside auditors are employed to perform a critical transparency function for stakeholders. That function is to examine, evaluate, review, recommend and monitor performance of the entity for the previous fiscal period. They are compensated by fee directly associated with the amount of time necessary to complete their function. When entities perform at high levels of competency, the fee is minimized. To assist, management should be prepared for impending audits. Effective preparation ensures exceptions to prior period audit work are eliminated and performance recommendations are implemented during the current period.

Management can further reduce audit time by scheduling the audit outside the period of peak staff workload in order not to coincide with the period of intense demand the auditor generates during the audit. Management can minimize audit procedures in areas where the risk of material misstatement is low. Another key ingredient to time and corresponding fee reduction is for the entity financial manager to prepare the financial statements and not be dependent on the auditor to do so. Financial Statements are the primary responsibility of the Financial Manager. He, or she, should be confident his, or her, financial statements, supporting records, operations and procedures present fairly the current financial condition of the entity at all times.

Many outside auditors, normally those less experienced, are obsessive about their work and require never-ending assistance from employees to complete their

assigned task. A method to reduce time and audit fee here, is to request the managing auditor staff the current audit with a team familiar with entity records, operations, and procedures or adjust the fee down accordingly. Training inexperienced auditors is not the business of the entity nor should it be.

With the recent negative developments in the world of corporate finance and governmental mismanagement, outside auditors will again be especially diligent in their duties, because the professionalism and integrity of CPA firms is now being questioned. Although CPA firms are professionals, they are human and do make mistakes. My first year working with an outside auditor (big "four" firm), I corrected an auditor error to the bottom line, which would have seriously impacted our earnings to the point of turning a profit into a significant loss. I have assisted small and large CPA firms many times in the performance of their audits. Because I have been in their shoes: I quickly gain their respect; I understand their needs; I know how they do their work; and, very importantly, I know how to control their fees and ensure a good accurate audit.

I) Developing performance measurements

The mission of the Governmental Accounting Standards Board (GASB) is to establish and improve governmental accounting and financial reporting standards that will result in useful information for users, and, to guide and educate the public, including issuers, auditors, and users of those financial reports.

Few governmental entities currently comply with GASB, SEA/Performance Measurement Reporting, it is still evolving; however, the movement in our country (and world) is to do so, and bring common ground, transparency and understanding to those who have been previously prevented, for whatever reason, from fully understanding governmental financial reports.

My expertise developing performance measures are not limited (most are) as my KPMG, banking and private practice experiences have provided a sound foundation. Those that I have developed were designed to accomplish the mission of GASB and

provide the public and other users with financial information they could understand and rely on without the necessity of a college degree in governmental fund accounting. It involved working with separate departments and multiple-departments, from top to bottom, including citizenry and elected officials when necessary, to identify significant measures intended to evaluate progress (or lack of) in meeting strategic goals and objectives. Measurements generally included data on actions, work in progress, and cost (direct cost of providing services, indirect and overhead costs). It is beneficial to develop input, output, efficiency, service quality, and outcome tests to track the progress to which a program goal and desired outcome is being achieved. The relevant performance information reported should help communicate how organizational programs, services, and strategies have contributed to achieving goals and objectives. Weekly department manager meetings and data bases were utilized to monitor progress.

Although still in the developmental stages, logical and coherent Service Efforts and Accomplishments (SEA) and Performance Measurements are essential. At first glance, the thought of implementation might seem overwhelming; however, once on line, the practice should streamline and increase the efficiency of all governmental entities. The theory of Managing For Results (MFR) is inherent and based on the notion that governments should be publicly accountable to their citizenry; and, they should provide sound information about the essential aspects of their performance.

Managing For Results (typically) includes the abilities to:

- Establish and communicate policy / program direction and goals (Strategic Planning)
- Monitor the progress toward meeting the goals
- Invest resources strategically for optimal results

- Utilize fact-based performance information to improve performance and provide accountability for results
- Report SEA and Performance information to end users (elected officials, public, and others)

Users want to know how effective their Community Services are, now. They want to see and comprehend operating results and know that government is servicing their needs. It's their money and they want to be involved. The GASB focus is primarily on one element, the external reporting of SEA and Performance information, which is needed to assist users in assessing accountability and in making informed decisions. I believe the three most necessary ingredients are:

1. to effectively communicate relevant, reliable information about the performance of government programs and services to users, and, it should be presented so the users can readily find the information they seek;
2. users should be able to understand what the government is trying to do and how well it is doing it; and,
- 3.\*\*\* users should be able to determine the government's future financial stability by fully understanding what has been accomplished and what is anticipated.

Currently there sixteen GASB suggested criteria for developing SEA and/or Performance Measurements. Each criterion includes a purpose, a description, and a rationale for the criterion. Further there are good practices beyond the sixteen suggested criteria. Performance Measurements include SEA measures in addition to traditional measures like financial position, changes in financial position, and cash flows.

The GFOA (Governmental Finance Officers Association) promotes the integration of performance measurement and budgeting. In order to achieve the desired transparent results of both citizenry and government managers, I believe it is the best solution. It is an investment in a beneficial future for all stakeholders. I see no downside, the benefits are tangible and include in part:

- The ability of a government to recognize citizens as “customers” and supply them with the services they need or want, with less focus on organization and process.
- The ability to modify policies, programs, services, or budgets midstream based on performance and results, as they happen.
- The ability to compare a government performance to itself (including other governments or even the private sector) over time.
- The ability to effectively communicate to the public and legislative bodies, through Layered Reporting, what a government is doing, which goals and objectives are being achieved and how efficient and effective that government really is.

3.\*\*\* Personal Opinion – likely to be adopted by GASB in the near future.

4. Describe a situation where a field audit is appropriate.

A Field Audit is an audit tool wherein the auditor goes to the physical location of the department or program and conducts the audit. A Field Audit is appropriate when the department or program reports are found to be complex and require a more in-depth investigation. An appropriate situation arises during the Desk Audit of financial statements when figures material to fair and reasonable presentation in comparative year to year analyses fluctuate materially with no readily identifiable reason. This often arises in departments or programs with high volumes of activity.

The three AICPA field work standards accepted by the GAO are as follows:

- The work is to be adequately planned, and assistants, if any, are to be properly supervised.
- A sufficient understanding of internal control is to be obtained to plan the audit and to determine the nature, timing, and extent of tests to be performed.
- Sufficient competent evidential matter is to be obtained through inspection, observation, inquiries, and confirmations to afford a reasonable basis for an opinion\*\*\* regarding the financial statements under audit.

\*\*\* Internal Auditors should employ a similar standard in the ordinary course of conducting their examinations.

After a review of the Lane County Statement Of Revenues, Expenditures, and Changes in Fund Balances, fluctuations in: Current Revenues & Expenditures fluctuations in; 1) Charges for Services; 2) Fees, Licenses & Permits; 3) Investment Earnings; and 4) Community Development, are noted. A Field Audit of these material areas could be appropriate.

Lastly, noting in the "Budget Message of Lane County - Charting a Course Through Stormy Seas", Fuel and Energy expenses: a "Field Audit" is appropriate to assure Lane County citizens that our county government is doing it's best to properly account for these fast growing expenses.

During my career, Field Audits have been an essential tool utilized while performing my professional auditing functions.

5. Describe a situation where a desk audit is appropriate.

Generally speaking, a Desk Audit is an audit tool wherein the auditor conducts the audit in his or her office, and the department or program manager is requested to submit the necessary records to the auditor's office. This is opposed to a Field Audit

where the auditor goes to the physical location of the department or program (i.e., field) and conducts the audit.

An example of a Desk Audit, for a Human Resource Department, can be a position or job audit. It examines a specific job within an entity. The term "desk", in this instance, refers to the duty station for that job. The objective is to assure the job is functioning and classified correctly. It is a critical step in the classification process of a specific job position. A specific job position is classified correctly only when the specific duties and responsibilities are accurate and well understood. Specific duties and responsibilities can change over time.

To example more precisely: the Internal Auditor job for Lane County, Oregon.

GASB (Governmental Accounting Standards Board) Statements, the GAO (Government Accountability Office's – Government Auditing Standards) Yellow Book, OMB (Office of Management and Budget) Circulars & PARTs (Program Assessment Rating Tools) update from time-to-time and note new recommendations, requirements, responsibilities, tools, procedures, organizational changes, training and increased levels of employee skills and knowledge. In light of changing directives, recommendations, compliance initiatives and new proposals, a Desk Audit of this position would be appropriate as they will continue to affect the Internal Auditor's specific duties and responsibilities.

Typical basic factors reviewed in this type of a Desk Audit would include:

- Nature and variety of the work
- Kind and extent of available guides
- Supervision received by the worker
- Person to person work relationships
- Nature and extent of supervision exercised over the work of other employees
- Originality
- Nature & scope of recommendations, decisions, commitments and conclusions
- Qualifications required



- Physical requirements
- Compensation

A Desk Audit is also used as a preliminary audit tool to determine the scope of a field audit to identify areas that will need additional review during an on-site performance or operations audit. Additionally, Desk Audits can be used to evaluate performance with regard to: internal control, compliance, financial analysis, and data base oriented technical analyses.

Another example: jobs are examined from time to time to assure equal pay for substantially equal work. The Fair Labor Standards Act (FLSA) of 1938 was revised in 2004 with specific regard to overtime compensation. This revision defines the determining criteria between administrative/professional (exempt) positions and clerical/support (non-exempt) positions. The revised white-collar exemption rules have three main components: the salary basis test, the duties test, and the salary level test. An employee must meet all three of the tests in order to be exempt from overtime (medical doctors, lawyers, other professionals, and teachers are exempt from the salary level test). A Desk Audit is appropriate here for compliance and to monitor performance.

In my career as a professional auditor and accountant, I have found Desk Audits to be a critical audit tool which I have utilized often in the performance of my audit duties.

6. Please provide a narrative description of a performance audit you have performed and attach any reports or background materials that will illustrate and justify your findings. Describe the outcome of the audit.

This is a difficult question to answer as requested. First, in each of the engagements I have ever been professionally associated with, I have a contractual conflict of interest problem providing private details for public scrutiny. Second, although I would certainly like to accommodate the essence of the question, to provide specific reports, documents, charts or appendices would be further unethical.

To try and best solve the dilemma as presented, I can only state that prior to 2006, I have not been professionally engaged in any performance audit that is of public record or available for examination by the public. In 2005, I completed a Performance Audit of an Indian Tribe which covered the Finance Department and the Information Systems department. This Performance Audit also included the audit of Internal Controls for both departments and was formally reported to the elected governing body for the Tribe, the chairman of the Tribe, preceding chairman of the Tribe, their legal representatives, respective department managers and the associated Bureau of Indian Affairs.

Performance Audits are designed to evaluate governments' accountability for the use of public resources and the delivery of services. In this instance, the objectives for the two departments were to determine: 1) the value-for-money; 2) the value of existing internal controls; 3) meeting user needs; and 4) validate executive oversight and monitoring of the departments.

Objective criteria:

1. comparison of existing governmental fund accounting software to public sector standard governmental fund accounting software
2. comparison of existing Information Systems software to public sector standard governmental Information Systems software
3. comparison of existing financial management Internal Controls to sound financial management Internal Controls as recognized by the AICPA, GAGAS and GAO
4. comparison of existing Internal Controls in the Information Systems Department with standard Internal Controls for Information Systems Departments in the public sector

Findings:

1. Finance Department

- Existing financial fund accounting software was significantly out of touch with standard governmental fund accounting software and practices in use in today's public sector
  - Software didn't automatically balance and further couldn't balance
  - Bank reconciliations had not been performed in over a year
  - Significant discrepancies were noted in both Governmental Activities and Business Activities
  - Compliance with Grant and Program requirements was unsupervised and unmonitored
  - Management staff in charge of the Finance department were not sufficiently knowledgeable to bring the older system up to date with available system updates
  - Management staff did not possess the ethics nor professional care to provide a fair presentation of the financial condition of the Tribe to Tribal members
  - Internal Controls were less than adequate
  - Non-compliance with OMB Circular A-133
  - External Audit unprofessional and negligent
2. Information Systems Department
- Department Manager secretive and self promoting
  - Department Manager used poor practices purchasing new equipment from financially unsound suppliers on repeated continuing basis even after predecessor company declares bankruptcy
  - Ongoing slow to non-existent equipment delivery problems noted between Information Systems Department and numerous other Departments in need of new computers and peripherals to comply with their individual grant requirements
  - Lack of proper Purchase Order documentation
  - Visible non-ethical link between Information Systems Department Management and staff as related to purchasing procedures and single major insolvent supplier
  - Serious Potential for fiduciary malfeasance

- Department Manager stated a formal Internal Control Manual was in place but was unable to produce it when asked
- Internal Control was non existent for the department
- External Auditor did not perform adequate review of: purchasing procedures, Internal Control or Departmental Financial Management

Conclusions and recommendations:

- Finance Department
  1. Update existing fund accounting software program to current public sector standards
  2. Initiate complete review of Internal Controls
  3. Initiate complete review of compliance with all programs and grants
  4. Initiate complete review of compliance with all BIA programs and grants
  5. Initiate educational requirements and standards for accounting staff
  6. Provide continuing education program for accounting staff
  7. Have Tribal executive Committee approve and monitor all of the above
  8. Bureau of Indian Affairs (BIA) should conduct an independent review of all BIA: funds, programs and grants for compliance
  9. Hire a new External Auditor familiar with Tribal government
- Information Systems Department
  1. Review for financial security and integrity all transactions with single major supplier
  2. Eliminate equipment purchasing as duty of Information Systems Department
  3. Seek new competitive suppliers in the open market
  4. Require at least three competitive bids prior to awarding purchase contracts
  5. Initiate complete review of Internal Controls
  6. Initiate complete review of compliance with all programs and grants
  7. Initiate complete review of compliance with all BIA programs and grants
  8. Initiate educational requirements and standards for IS staff

9. Provide continuing education program for IS staff
10. Develop comprehensive Internal Control Manual for IS Department

Outcome:

When the results of the audit were presented to the above mentioned parties and entities it had a mixed reception. Although all parties understood and agreed with the findings, not all were willing to accept them for varying reasons. Only partial implementation of the recommendations was achieved. Existing conflicting political desires and influences now play a major role in this Tribal government. The days of the "elder" rule and oversight are over. Professional ethics in Tribal Government appears to be lost. They are becoming more secretive and less transparent. Political turmoil, preferential treatment of associates and family members rule now.

Personal Observation:

The BIA should be accountable under existing law for oversight of Tribal governments, although sovereign, as much as any other US Government Department.

I regret not being able to be more responsive to this last question; however, I believe you can understand my reasoning as to the professional ethics involved. I would love to perform a Performance Audit where full disclosure was a distinct requirement. I believe Lane County would be the appropriate arena.

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**Both the application and the supplemental questionnaire must be fully completed and submitted together by the filing deadline in order to be considered for the position.**

**IF FILLING OUT AND SUBMITTING ONLINE:**

**Please read the statement below:**

I have read and understand the information provided on this form. **By typing "yes" on the line below**, I certify that the statements made on this application are true and accurate.

**YES** (type yes here),

I understand that statements I have made in my application are subject to verification by Lane County. I understand that consideration of my application and the continuation of any subsequent employment depends upon the truth and accuracy of this information.

**Date: 3-23-06**

**If you are filling this out online and returning this application packet electronically, submit to [Jobs@co.lane.or.us](mailto:Jobs@co.lane.or.us). Do not submit materials in a zipped file format. Check your email provider to confirm that job materials will not be sent in a zipped format.**

**Attention online applicant:** In order for your application to be processed, you must use the posting number as the subject on your email subject line: **206-024**

**IF SUBMITTING A HARD COPY:**

**After reading the statement below, sign and date this form:**

I have read and understand the information provided on this form. I certify that the statements made on this application are true and accurate. I understand that statements I have made in my application are subject to verification by Lane County. I understand that consideration of my application and the continuation of any subsequent employment depends upon the truth and accuracy of this information.

**SIGNATURE: \_\_\_\_\_**

**Date: \_\_\_\_\_**

*Candidate #4*

# LANE COUNTY EMPLOYMENT APPLICATION

HUMAN RESOURCES ♦ 125 EAST 8TH AVENUE ♦ EUGENE, OR 97401-2922 ♦ (541) 682-3665 ♦ [www.lanecounty.org/jobs](http://www.lanecounty.org/jobs)



*Please print legibly or type (do not use pencil or felt-tip marker).*

**A Supplemental Questionnaire is required for most Lane County Jobs. Please attach this questionnaire to your application if it is required.**

SOCIAL SECURITY NUMBER	POSITION APPLYING FOR Internal Auditor	POSTING NUMBER 206 - 024	FOR HUMAN RESOURCES USE ONLY		
LAST NAME	FIRST NAME	M.I.	<b>RECEIVED</b> <b>APR 10 2006</b> <b>LANE COUNTY</b> <b>HUMAN RESOURCES</b> <i>already in PS</i>		
MAILING ADDRESS (Street Or Post Office Box)		CITY		STATE	ZIP CODE
		Oakland		CA	
MAIN TELEPHONE NUMBER	OTHER TELEPHONE	DATE AVAILABLE FOR WORK Three weeks			
WILL YOU ACCEPT THE SALARY RANGE OF THE POSITION FOR WHICH YOU ARE APPLYING? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		ARE YOU OVER THE AGE OF 18? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO			
HAVE YOU EVER BEEN EMPLOYED BY LANE COUNTY? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO IF YES, WHEN?	DO YOU WANT FULL-TIME OR PART-TIME WORK? <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME <input type="checkbox"/> EITHER MINIMUM HOURS PER WEEK		ARE YOU ABLE TO WORK: NIGHTS? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO WEEKENDS? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO SHIFTWORK? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		

Lane County does not place relatives in positions that create supervisory/subordinate relationships or would constitute a violation of any federal or state law, or any rule with which Lane County is required to comply.

DO YOU HAVE THE EQUIVALENT OF A 12TH GRADE EDUCATION?  YES     NO

UNIVERSITY	CITY	MAJOR	CREDITS	HOURS	DEGREE
Michigan State University	East Lansing Mi	Economics		45	BA
Univ. Michigan Flint	Flint, MI	Accounting	6		
Michigan State University	East Lansing, MI	Accounting		38	

Certified Internal Auditor #46485  
Continuing education is current.  
I use ACL data analysis software.

Typing speed: \_\_\_\_\_ wpm

[Human Resource use only: Tested wpm: \_\_\_\_\_; date: \_\_\_\_\_]

**BEGINNING WITH THE MOST RECENT**, list the jobs you have held in the last 10 years. Include any other experience related to the position for which you are applying, and any volunteer work, even if that experience occurred longer than 10 years ago. If your work history began less than 10 years ago, please state so by writing **NO PREVIOUS WORK HISTORY** in the "employer" box following the last job you list. If additional space is needed, attach a sheet with information in the same format. **DO NOT SUBSTITUTE A RESUMÉ IN LIEU OF LISTING WORK EXPERIENCE OR REFERENCES.**

EMPLOYER: Port of Oakland ADDRESS: 530 Water Street Oakland, CA		SUPERVISOR'S NAME: TITLE: Acting Chief Audit Officer PHONE:		DATES EMPLOYED (MONTH/YEAR) FROM: <u>Dec/2001</u> TO: <u>April/2006</u> <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRSWK <input type="checkbox"/> SEASONAL HRSWK ___ MONTHS/YR <input type="checkbox"/> VOLUNTEER HRSWK	
POSITION HELD: SR. PORT INTERNAL		REASON FOR LEAVING: RELOCATE TO MORE DESIRABLE LOCATION			
Describe in detail work performed, equipment operated, skills employed, supervision exercised: In accordance with department risk assessment and audit plan, I perform all audit steps except final review and approval of the report to the Board of Port Commissioners. I independently review and evaluate the efficiency and effectiveness and legal compliance of programs and departments. Procedures include examination of financial data, organ. structures, management systems and operating policies and procedures. Findings and recommendations relate to efficiency and effectiveness, compliance, accuracy, and protection of assets. Tools: ACL, Teammate					
EMPLOYER: County of San Mateo ADDRESS: 555 County Center Redwood City, CA 94607		SUPERVISOR'S NAME: Kanchan Shiran TITLE: Deputy Controller PHONE: (650) 363 - 4777		DATES EMPLOYED (MONTH/YEAR) FROM: <u>09/1999</u> TO: <u>12/2001</u> <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRSWK <input type="checkbox"/> SEASONAL HRSWK ___ MONTHS/YR <input type="checkbox"/> VOLUNTEER HRSWK	
POSITION HELD: SR. PORT INTERNAL		REASON FOR LEAVING: INCREASED PAY, SHORTER COMMUTE			
Describe in detail work performed, equipment operated, skills employed, supervision exercised: In accordance with department risk assessment and audit plan, I performed all audit steps except final review and approval of the report by the department manager. I independently reviewed and evaluated the efficiency and effectiveness and legal compliance of programs and departments. Procedures included examination of financial data, organ. structures, management systems and operating policies and procedures. Findings and recommendations related to efficiency and effectiveness, compliance, accuracy, and protection of assets. Tool: ACL					
EMPLOYER: Lawrence Berkeley Laboratory ADDRESS: 1 Cyclotron Rd. Berkeley, CA 94720		SUPERVISOR'S NAME: Terrence Hamilton TITLE: Director PHONE: (510) 486 - 4000		DATES EMPLOYED (MONTH/YEAR) FROM: <u>01/1999</u> TO: <u>05/1999</u> <input checked="" type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRSWK <input type="checkbox"/> SEASONAL HRSWK ___ MONTHS/YR <input type="checkbox"/> VOLUNTEER HRSWK	
POSITION HELD: SR. INTERNAL AUDITOR		REASON FOR LEAVING: PERSONAL			
Describe in detail work performed, equipment operated, skills employed, supervision exercised: Planned and executed compliance, programmatic, and operations audit in accordance with CAS, FAR, CFR, and U.S. D.O.E. contract to operate the laboratory. Audited time keeping practices.					
EMPLOYER: Franklin Resources ADDRESS: One Franklin Parkway San Mateo, CA 94404		SUPERVISOR'S NAME: Judy Lee TITLE: Manager PHONE: (650) -		DATES EMPLOYED (MONTH/YEAR) FROM: <u>10/1998</u> TO: <u>01/1999</u> <input type="checkbox"/> FULL-TIME <input type="checkbox"/> PART-TIME HRSWK <input type="checkbox"/> SEASONAL HRSWK ___ MONTHS/YR <input type="checkbox"/> VOLUNTEER HRSWK	
POSITION HELD: SR. INTERNAL AUDITOR		REASON FOR LEAVING: BETTER SKILLS FIT, SHORTER COMMUTE, MORE MONEY			
Describe in detail work performed, equipment operated, skills employed, supervision exercised: Planned and executed financial and operations audits in accordance with generally accepted audit standards to determine compliance with company policies and procedures and applicable laws and regulations, efficient and effective business practices, standards of accuracy and asset protection. Completed a financial audit of a Florida trust company and was part of audit team addressing a major fund accounting system failure.					

**SIGNATURE AND RELEASE**

I hereby certify that the information provided in my application is freely given, true, and complete. I understand that any false statements, answers, or any misleading information may be sufficient grounds for immediate employment disqualification or dismissal at any time. I understand that Lane County may thoroughly investigate my work and educational history and verify data provided on this application or given during the selection process. Furthermore, I also understand that Lane County may conduct a criminal background investigation, fingerprinting, check my driving record, or contact my present or past employers and other references mentioned herein if necessary. I authorize all past employers mentioned herein to release information requested about me. I hereby release Lane County as well as any other agency, school, or company contacted from any liability or damage which may result from obtaining the information requested. Lane County may make copies of my signed authorization available to those contacted.

BY CHECKING THIS SIGNATURE I AGREE TO THE TERMS GIVEN ABOVE FOR APPLICATION RELEASE INFORMATION.

Date

5 April 2006



**Employer:** San Francisco Bay Area Rapid Transit Agency  
**Address:** P.O. Box 12688  
Oakland, CA 94604

**Supervisor's Name:** Michael Godfrey Northrup  
**Title:** Department Manager  
**Phone:** Retired

**Dates Employed:** From: 06/1990 To: 10/1998 Full Time

**Position Held:** Sr. Audit Investigator  
**Reason for Leaving:** Retired

**Duties:**

Planned, supervised, and performed operational, programmatic, and compliance audits in accordance with professional standards, U.S. government standards, and agency contracts. Supervised staff auditors under remedial action plans and on regular audit assignments. Performed professional practices quality assurance reviews for department. Major audits: cash handling operations (\$125 million), acquisition of real estate (\$100+ million), joint-maintenance agreement, capital construction projects (\$1.5 billion), payroll, purchasing. Compliance audits per FAR, CAS, GAO Cir.'s A-87, A-102, A-133 performed repeatedly. - 2000 employees, \$400 mil. revenues

**SUPPLEMENTAL QUESTIONNAIRE  
INTERNAL AUDITOR  
Board of County Commissioners**

Name:

Date: 6 April 2006

Address:

Phone:

Oakland, CA 94610

**INSTRUCTIONS**

**Your responses to the inquiries in this questionnaire will be used to assess your qualifications for the job.**

When requested, you must give the place where your experience can be verified. Include how your experience was gained; list employer (s) and dates of employment. In addition, indicate any directly related education or training you may have had in the area.

Before completing this Supplemental Questionnaire, please review your completed employment application to assure you have listed all related job history, including employer, dates of employment, position titles, and duties. If you need additional space, please put the information in the same format on additional sheets of paper. Résumés may be submitted as an attachment, but WILL NOT initially be used to assess your qualifications for the position.

**PLEASE NOTE:** When asked to provide the amount of education, your answer must be expressed in full-time equivalent (for example, 45 quarter credits = 1 college year. 30 semester credits = 1 college year)

All responses must be complete and legible. The relevancy of your experience, together with education, will be considered when evaluating your responses to determine your continued participation in the selection process. Both the application and the supplemental questionnaire must be fully completed and submitted by the filing deadline in order to be considered for the position.



**If you are submitting online, please answer the following questions below. If you are not submitting online, please answer the questions on separate sheets of paper.**

1. Do you possess an Internal Auditor certificate?  Yes  No

a) Please list any other licenses or credentials you possess. Continuing professional education maintained, CIA Certificate No. 46485

2. Describe your experience in performing the following functions. Please indicate when you performed the work, what organization or company you were working for or in at the time, and describe your role in the work.

a) Evaluating the performance of governmental programs. Aging and Adult Services Department, County of San Mateo (circa 2000), Children and Families First Program, County of San Mateo (circa 2000) Examined financial data, organizational structure, management systems and operating policies and procedures to determine if: 1) program operating objectives, goals and associated control procedures were properly established and functioning, 2) resources were managed and utilized effectively and economically, 3) program had complied with laws and regulations, and 4) desired results were being achieved. I, alone, performed all steps of the audit until final report review and approval for issuance by the department head.

b) Planning, directing and supervising program or operational audits or reviews. Purchasing, Facilities Maintenance, and Human Resources operational audits, Port of Oakland, (circa 2001 - 2006) I performed all steps of the audit from planning through writing the report. The department director reviewed, edited and approved the final draft. My operational audit experience spans over twenty years and includes cash handling operations (BART), acquisition and sale of government real estate(BART), grants administration (County of San Mateo), cost accounting disclosure preparation and revision (Port), payroll and time keeping administration (BART, County of San Mateo), Sheriff's petty cash controls (County of San Mateo), major capital programs (BART), investigation of million dollar fraud (County of San Mateo), among other audits. I have routinely reviewed and approved junior auditors' audit work at BART

c)

d)

- c) Working with governmental budgets and local budget law Budget Process Audit, Port of Oakland, (circa 2004) I identified and applied the GFOA best budgeting standards and practices as well as City of Oakland budgeting mandates applicable to the Port budget process. As a consequence, I identified multiple substandard practices and specific violations of City mandated budgeting practices spanning multiple years as omitted or committed by experienced budget managers. Performed audit alone.
- d) Analyzing financial data \$1+ million dollar Forster Child Care Program Fraud Preventive Controls Audit, County of San Mateo, (circa 2001) Using ACL, a state of the art data analysis software, I independently validated the extent and nature of the illegal transactions using the raw data from the Family Services Agency. The MIS data and my data agreed in all details providing additional assurance that the legal case would be accurate and complete. Sole auditor.
- d) Analyzing Federal, State or local laws, statutes and ordinances related to governmental programs I have interpreted and applied federal cost accounting standards, federal acquisition standards, Yellow Book, code of federal regulations, California code, professional standards of the Institute of Internal Auditors, federal grant terms, GAO Circulars applicable to local governments, the District act governing BART, and many more laws, statutes and ordinances. They all represent standards for developing audit findings and recommendation. They are the standards I have used to find compliance and non-compliance and adequate or inadequate internal controls. One or more laws, etc. applies during every audit. Government programs prescribe audit professional standards so I cited them along with state, county, and federal laws, etc. Ours is a government of laws at every level.

- f) Preparing written reports, including findings, conclusions, recommendations and supporting charts and appendices For the past twenty years I have performed or supervised the internal audit process. I estimate that my written report production is somewhere between sixty and one hundred. Audit standards require that one state the condition, cause, effect, applicable standard, conclusion and recommendation for corrective action; I produced audit reports meeting those conditions my entire career. They are basic to the professional practice of internal audit; I obtained certification about twenty years ago when it was not so prevalent.
- g) Discussing policy issues with department managers and elected officials Almost non-stop for the last fifteen years I have audited for public agencies: Port of Oakland, San Mateo County, and San Francisco Bay Area Rapid Transit. I drafted an ethics policy for San Francisco Bay Area Rapid Transit and presented it to the General Manager. The audit department at the County of San Mateo reported directly to the elected Auditor/Controller, and that gave me daily contact with that official. Every audit started with a meeting with a senior, if not the senior most, department manager.
- h) Making formal presentations and speaking in public I speak to the public regularly right now because I am a candidate for election to the office of Oakland City Auditor. Recently, I served as a translator for a delegation of Moroccan ports officials and the Port of Oakland General Manager, Port Commissioners, and the Mayor.
- i) Providing advice and assistance to an elected or appointed official. I have never been directly employed by a civic official though we auditors were under the elected Auditor/Controller at San Mateo County.
- j) Developing and delivering training I taught school for five years before becoming a professional internal auditor. I organized twelve training seminars for the San Jose Chapter of the Institute of Internal Auditors raising over twenty thousand dollars in support of Chapter service activities. I organized ACL data analysis

software training at the County of San Mateo and the Port. I have a strong rapport with a professional ACL trainer.

k) Experience with outside auditors The D.O.T. sent a compliance inspection team to exam BART's compliance with the full range of agency grant administration standards. I was one of a team of BART auditors who supported the agency team and showed department staffs how to answer the audit as accurately and expeditiously as possible. Before the team left we had about one uncleared audit comment.

l) Developing performance measurements Auditors compromise their independence by working on other's projects which they may in turn be asked to audit. The auditee can proclaim that the auditor caused the standards' adoption in the first place - no basis to criticize. I often use department policies and procedures and laws and regulations as norms. For the Port Audit of the budget process I used GFOA recommended best practices to evaluate performance. I used performance measures prepared by an authoritative body. I prefer that practice.

m) The Port is ISO-9000 compliant. I have used Human Resources standards and measures to evaluate their compliance and have written recommended revisions and improvements to the ISO-9000 standards.

4. Describe a situation where a field audit is appropriate. Field audits make sense when factual verification cannot take place more efficiently and effectively. Inventory testing and asset protection almost invariably require a field audit. The way to verify existence is to directly observe the object and hence validate the record as well as.

5. Describe a situation where a desk audit is appropriate. Transactions of nominal significance and where records of original entry can be readily obtained and managed without major space and logistical problems can be appropriate to a desk audit.
  
6. Please provide a narrative description of a performance audit you have performed and attach any reports or background materials that will illustrate and justify your findings. Describe the outcome of the audit. Audits at the Port are attorney-client privileged because they are used for managers' performance evaluations. I am forbidden from disclosing them.

A major audit performed by me alone was a full scope examination of the purchasing function at the Port of Oakland. The report presented 27 major finds with about 53 recommendations for corrective action. All of the findings and recommendations were accepted and adopted over the ensuing two years. The audit was approximately 32 pages long. I will cite some of the facts from one findings and how I developed them.

City/Port policy required formal contracts for all purchases exceeding \$50,000. Using ACL, I extracted a listing of all purchases exceeding \$25,000 classified by vendor name, amount, date, etc. I found one set of purchases from one supplier which exceeded \$800,000, sixteen times the contracting threshold.

I went to the legal department and requested all the contracts with that supplier. I also requested the contracts from the purchasing department. Neither department could supply the contracts.

I also found repeated purchases just below the \$50,000 threshold and within a week or so of each. The orders were being split to avoid the contracting threshold contrary to Oakland law. The items being purchased were readily available consumer products sold at an airport.

We recommended putting the purchase out for competitive bids with a proper contract. That took place. Prices dropped. Other businesses got an opportunity to sell to the Port, contract splitting ceased, and the responsible manager was removed from that account.

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**Both the application and the supplemental questionnaire must be fully completed and submitted together by the filing deadline in order to be considered for the position.**

**IF FILLING OUT AND SUBMITTING ONLINE:**

**Please read the statement below:**

I have read and understand the information provided on this form. **By typing "yes" on the line below**, I certify that the statements made on this application are true and accurate.

**Yes** (type yes here),

I understand that statements I have made in my application are subject to verification by Lane County. I understand that consideration of my application and the continuation of any subsequent employment depends upon the truth and accuracy of this information.

**Date: 3 April 2006**

**If you are filling this out online and returning this application packet electronically, submit to Jobs@co.lane.or.us. Do not submit materials in a zipped file format. Check your email provider to confirm that job materials will not be sent in a zipped format.**

**Attention online applicant:** In order for your application to be processed, you must use the posting number as the subject on your email subject line: 206-024

**IF SUBMITTING A HARD COPY:**



**After reading the statement below, sign and date this form:**

I have read and understand the information provided on this form. I certify that the statements made on this application are true and accurate. I understand that statements I have made in my application are subject to verification by Lane County. I understand that consideration of my application and the continuation of any subsequent employment depends upon the truth and accuracy of this information.

**SIGNATURE: .**

Date: 5 April 2006