

Veterinary Medical Board

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MEMORANDUM

DATE	August 2018
TO	Veterinary Medical Board
FROM	Jessica Sieferman, Executive Officer
SUBJECT	Agenda Item 12F - DCA Internal Audits

Background:

The Department of Consumer Affairs (DCA) Internal Audits Office typically audits a Board every 4-5 years and historically corresponds with the Board's sunset cycle. Audits focus on the Board's strategic planning process and core business operations. DCA's Internal Audit's Team also evaluates the efficiency and effectiveness of selected operations.

The audit objectives determine whether the board has:

- A sound strategic planning process to evaluate its operations;
- Established policies and procedures to guide staff in effectively handling operational activities; and,
- Complied with applicable laws and regulations.

The audit usually focuses on the prior two fiscal years. Depending upon the risk assessment, the areas that we review include:

- Organizational Risk
- Employee Survey (Confidential)
- Personnel (Limited)
- Training
- Strategic Plan
- Information Security (Limited)
- Environmental and Occupational Hazards (Limited)
- Cash Receipts
- Licensing
- Enforcement

The timeframe is about 9 months with one auditor. The time commitment for the Board is up front, and lessens as the audit proceeds.

The benefit is a review of operations by an internal (non-adversarial) audit office, so needed changes can be implemented before negative consequences from non-compliance affect the organization and the public, or in some cases, negative consequences are addressed timely.

The Veterinary Medical Board has not been audited since 2004 and is next in line for an audit. Due to the lengthy timespan since the last audit, waiting until the Sunset process commences may prove challenging. If substantive issues are raised, it may take significant staff time to address them. Overlapping the Sunset process with an audit will hinder both projects.

To remedy this, DCA Internal Audits has agreed to conduct their audit this calendar year. This will allow staff to address any potential issues prior to Sunset – documenting the audit completion as an accomplishment in the Board's report to the Legislature.