

Appendix A: Purpose, Methodology, Scope, and Objectives of the Audit

Performance Audit Purpose and Overview

Performance audits provide objective analysis to assist management and those charged with governance and oversight to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Generally accepted government auditing standards (GAGAS) require that a performance audit be planned and performed so as to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on audit objectives. Objectives are what the audit is intended to accomplish and can be thought of as questions about the program that the auditors seek to answer based on evidence obtained and assessed against criteria.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Scope and Objectives

In order to provide the City and County with appropriate, data driven, conclusions, the following questions were assessed within each of the agreed upon scope areas:

Audit Scope, Objectives and Recommendations

Objective	Conclusion
Background	
What are the current operating environments of the dispatch services for the City of Bellefontaine and the Logan County Sheriff's Department?	Citizens Summary; Background
Staffing and Workload	
What level of staffing is required for the consolidated dispatch operation in order to satisfy current and projected service demand?	Section 1
Equipment and Technology	
What equipment and technology assets are required for the consolidated dispatch operation in order to satisfy current and projected service demand?	Section 2

Location and Facility Needs	
What are feasible options for the physical location of the consolidated dispatch operation based on the facility capacity and space required to accommodate necessary equipment and personnel?	Section 3
Financial Implication of Consolidation	
What are the total cost-benefit implications of consolidating dispatch operations for the City and County?	Section 4

Although assessment of internal controls was not specifically an objective of this performance audit, internal controls were considered and evaluated when applicable to scope areas and objectives. The following internal control components and underlying principles were relevant to our audit objectives¹:

- Control environment
 - We assessed the City’s and County’s exercise of oversight responsibilities in regards to detecting improper payroll reporting and benefits administration.
 - We assessed the City’s and County’s exercise of oversight responsibilities in regards to detecting improper data entry in the dispatch system.
- Risk Assessment
 - We considered the City’s and County’s activities to assess fraud risks.
- Information and Communication
 - We considered the City’s and County’s use of quality information in relation to its financial, payroll, staffing, and dispatch data.
- Control Activities
 - We considered the City’s and County’s compliance with applicable laws and contracts.

No internal control deficiencies were identified during the course of the audit.

¹ We relied upon standards for internal controls obtained from *Standards for Internal Control in the Federal Government* (2014), the U.S. Government Accountability Office, report GAO-14-704G

Audit Methodology

To complete this performance audit, auditors gathered data, conducted interviews with numerous individuals associated with the areas of City and County dispatch operations included in the audit scope, and reviewed and assessed available information. Assessments were performed using criteria from a number of sources, including:

- Industry Standards;
- Leading Practices;
- Statutes; and,
- Policies and Procedures.