**Verification – Vancouver, WA**

Our audit and review has become increasingly more sophisticated over time.

a. We designate specific data to be included in an audit by our internal auditor across multiple organizations. This year it was overtime calculations used by Police, Fire & Public Works for consistency in process, since all are held to a 5% goal.

b. We performance audit specific high risk individual measures. This year I audited the calculations and raw data form Police response, and found errors that reported response times significantly slower than they actually were – in fact, Police met their response standard in all categories for the first time in over 15 years.

c. I pass the completed data in Performance Snapshots to be reviewed for math errors to a separate clerk in Finance.

d. We include select ICMA indicators and (others) in our CAFR as Operating Indicators, and they are audited by state auditors.

e. Financial data is provided by departments and verified by Finance Department staff

f. Staffing information is provided by departments and verified by HR

g. Fire department data is based on 911 center but verified with internal software records

h. Finally, we compare submission to the previous year to verify changes make sense. I discuss differences with each department to resolve them.