

THE GOVERNOR'S COST CONTROL TASK FORCE  
1985

## CROSS-CUTTING ISSUES

In the course of pursuing their investigations, the six other Cost Control Task Force committees identified other central service issues as problem areas. These included:

Internal Auditing  
EDP Assistance  
Retention of Technical Personnel  
Consolidation of Laboratories

The following recommendations address the problems enumerated above.

### Internal Auditing

One cross-cutting issue raised by several of the other cost control sub-committees was that of the appropriate role of Internal auditors in those agencies under control of the Governor that are required to have full time internal audit functions. Apparently, during the course of their interviews, cost control staff determined that the effectiveness of internal auditors varied greatly from agency to agency. Whereas staff's initial expectation was that internal auditors should be a primary source of information regarding program effectiveness, more often than not, they discovered the internal auditor to be removed or isolated from participating in current program evaluations. Generally, it was found that internal auditors were concentrating their efforts on financial and compliance reviews with little or no operational auditing conducted. Operational auditing includes reviewing operations for economy and efficiency of program results.

In addition to the perceived discrepancy in performance, cost control staff also indicated that the lack or type of training available to internal auditors needs to be addressed.

### RECOMMENDATIONS FOR CHANGE

21. The Governor's Office should direct all agencies to include an internal auditing function which has both financial and programmatic components and increase training for internal auditors under the aegis of CMS.