

# Office of the City Auditor

Sharon Winslow Erickson, City Auditor

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**I**ndependently assess and report on *City operations and services*

## *City Service Area*

### **Strategic Support**

### *Core Services*

#### **Audit Services**

Identify ways to increase the economy, efficiency, effectiveness, and accountability of City government and provide independent, reliable, accurate, and timely information to the City Council and other stakeholders

**Strategic Support:** Administrative and Network Support

# Office of the City Auditor

## Department Budget Summary

	2007-2008 Actual 1	2008-2009 Adopted 2	2009-2010 Forecast 3	2009-2010 Proposed 4	% Change (2 to 4)
<b>Dollars by Core Service</b>					
Audit Services	\$ 2,069,641	\$ 2,535,394	\$ 2,498,256	\$ 2,268,372	(10.5%)
Strategic Support	9,290	106,695	110,417	110,417	3.5%
<b>Total</b>	<b>\$ 2,078,931</b>	<b>\$ 2,642,089</b>	<b>\$ 2,608,673</b>	<b>2,378,789</b>	<b>(10.0%)</b>
<b>Dollars by Category</b>					
Personal Services	\$ 1,944,474	\$ 2,474,586	\$ 2,504,835	\$ 2,276,486	(8.0%)
Non-Personal/Equipment	134,457	167,503	103,838	102,303	(38.9%)
<b>Total</b>	<b>\$ 2,078,931</b>	<b>\$ 2,642,089</b>	<b>\$ 2,608,673</b>	<b>\$ 2,378,789</b>	<b>(10.0%)</b>
<b>Dollars by Fund</b>					
General Fund	\$ 2,078,931	\$ 2,642,089	\$ 2,608,673	\$ 2,378,789	(10.0%)
<b>Total</b>	<b>\$ 2,078,931</b>	<b>\$ 2,642,089</b>	<b>\$ 2,608,673</b>	<b>\$ 2,378,789</b>	<b>(10.0%)</b>
<b>Authorized Positions</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>	<b>17.00</b>	<b>(5.6%)</b>

# Office of the City Auditor

## Budget Reconciliation

**(2008-2009 Adopted to 2009-2010 Proposed)**

	Positions	All Funds (\$)	General Fund (\$)
<b>Prior Year Budget (2008-2009):</b>	<b>18.00</b>	<b>2,642,089</b>	<b>2,642,089</b>
<b>Base Adjustments</b>			
<b>One-Time Prior Year Expenditures Deleted</b>			
• Redevelopment Agency Audit Services		(65,200)	(65,200)
<b>One-time Prior Year Expenditures Subtotal:</b>	<b>0.00</b>	<b>(65,200)</b>	<b>(65,200)</b>
<b>Technical Adjustments to Costs of Ongoing Activities</b>			
• Salary/benefit changes and the following position reallocations:		30,249	30,249
- 1.0 Program Perf. Auditor I to 1.0 Program Perf. Auditor II			
- 3.0 Sr. Program Perf. Auditor to 3.0 Program Perf. Auditor II			
• Non-Personal/Equipment COLA		1,535	1,535
<b>Technical Adjustments Subtotal:</b>	<b>0.00</b>	<b>31,784</b>	<b>31,784</b>
<b>2009-2010 Forecast Base Budget:</b>	<b>18.00</b>	<b>2,608,673</b>	<b>2,608,673</b>
<b>Budget Proposals Recommended</b>			
1. Senior Audit Staffing	(1.00)	(219,308)	(219,308)
2. City Auditor Salary Reduction		(9,041)	(9,041)
3. Auditor's Office Non-Personal/Equipment Funding COLA		(1,535)	(1,535)
<b>Total Budget Proposals Recommended</b>	<b>(1.00)</b>	<b>(229,884)</b>	<b>(229,884)</b>
<b>2009-2010 Proposed Budget Total</b>	<b>17.00</b>	<b>2,378,789</b>	<b>2,378,789</b>

# Office of the City Auditor

## Budget Changes By Department

Proposed Budget Changes	Positions	All Funds (\$)	General Fund (\$)
<b>1. Senior Audit Staffing</b>	(1.00)	(219,308)	(219,308)
<p><b>Strategic Support CSA</b>  <i>Audit Services</i></p> <p>This proposal would eliminate 2.0 Senior Program Performance Auditor positions, one as of January 2010, and 1.0 Senior Program Performance Auditor in 2010-2011. Due to the proposed elimination of the Police Department's Performance Analysis Detail Unit, one Senior Program Performance Auditor will be funded from the recommended City-Wide Expenses - Police Audit Optimization appropriation (as described elsewhere in this document) on a one-time basis, to provide audit services for the Police Department. (Ongoing savings: \$293,717)</p> <p><b>Performance Results:</b>  <b>Cost, Cycle Time, Customer Service</b> This reduction may result in fewer audit projects each year (historically, the office has produced 1.5 audits per auditor), fewer audit recommendations to improve operations, and lower audit recoveries (in 2008-2009 the Office expects to identify \$3 in revenue or cost savings for every \$1 in audit cost).</p>			
<b>2. City Auditor Salary Reduction</b>		(9,041)	(9,041)
<p><b>Strategic Support CSA</b>  <i>Audit Services</i></p> <p>As announced on April 2, 2009, this proposal would rollback the salary of the City Auditor by 3.75% to the base compensation level earned in 2007-2008. This reduction is consistent with the rollback of the salaries for the City Attorney, City Manager, and City Clerk. The total appointee salary rollback for the four positions would generate approximately \$40,000 in General Fund savings. (Ongoing savings: \$9,041)</p> <p><b>Performance Results:</b>            No impacts to the current performance levels will result from this proposal.</p>			
<b>3. Auditor's Office Non-Personal/Equipment Funding COLA</b>		(1,535)	(1,535)
<p><b>Strategic Support CSA</b>  <i>Audit Services</i></p> <p>This proposal reduces the non-personal/equipment funding in the Office of the City Auditor, Audit Services core service, totaling \$1,535 in the General Fund. As a result of this proposal, a 1.5% cost of living adjustment (COLA) applied to the Department's 2009-2010 base non-personal/equipment budget would be eliminated. The Office of the City Auditor will carefully manage their non-personal/equipment expenditures to ensure they stay within budgeted levels. (Ongoing savings: \$1,535)</p> <p><b>Performance Results:</b>  <b>Customer Satisfaction</b> No significant change to current service levels are expected as a result of this proposal.</p>			
<b>2009-2010 Proposed Budget Changes Total</b>	(1.00)	(229,884)	(229,884)

Office of the City Auditor

**Departmental Position Detail**

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<b>Position</b>	<b>2008-2009 Adopted</b>	<b>2009-2010 Proposed</b>	<b>Change</b>
City Auditor	1.00	1.00	-
Executive Assistant to City Auditor	1.00	1.00	-
Program Performance Auditor I	4.00	3.00	(1.00)
Program Performance Auditor II	1.00	5.00	4.00
Senior Office Specialist	1.00	1.00	-
Senior Program Performance Auditor	8.00	4.00	(4.00)
Supervising Auditor	2.00	2.00	-
<b>Total Positions</b>	<b>18.00</b>	<b>17.00</b>	<b>(1.00)</b>

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