

Office of the City Auditor

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Independently 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 Adopted 4	% Change (2 to 4)
Dollars by Core Service					
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%
Total	\$ 2,078,931	\$ 2,642,089	\$ 2,608,673	2,378,789	(10.0%)
Dollars by Category					
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%)
Total	\$ 2,078,931	\$ 2,642,089	\$ 2,608,673	\$ 2,378,789	(10.0%)
Dollars by Fund					
General Fund	\$ 2,078,931	\$ 2,642,089	\$ 2,608,673	\$ 2,378,789	(10.0%)
Total	\$ 2,078,931	\$ 2,642,089	\$ 2,608,673	\$ 2,378,789	(10.0%)
Authorized Positions	18.00	18.00	18.00	17.00	(5.6%)

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Budget Reconciliation

(2008-2009 Adopted to 2009-2010 Adopted)

	Positions	All Funds (\$)	General Fund (\$)
Prior Year Budget (2008-2009):	18.00	2,642,089	2,642,089
<hr/> Base Adjustments <hr/>			
One-Time Prior Year Expenditures Deleted			
• Redevelopment Agency Audit Services		(65,200)	(65,200)
One-time Prior Year Expenditures Subtotal:	0.00	(65,200)	(65,200)
Technical Adjustments to Costs of Ongoing Activities			
• 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
Technical Adjustments Subtotal:	0.00	31,784	31,784
2009-2010 Forecast Base Budget:	18.00	2,608,673	2,608,673
<hr/> Budget Proposals Approved <hr/>			
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)
Total Budget Proposals Approved	(1.00)	(229,884)	(229,884)
2009-2010 Adopted Budget Total	17.00	2,378,789	2,378,789

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Budget Changes By Department

Adopted Budget Changes	Positions	All Funds (\$)	General Fund (\$)
1. Senior Audit Staffing	(1.00)	(219,308)	(219,308)
<i>Strategic Support CSA</i> <i>Audit Services</i>			
<p>This action eliminates 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 elimination of the Police Department's Performance Analysis Detail Unit, one Senior Program Performance Auditor will be funded from the City-Wide Expenses - Police Audit Optimization Study 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>			
Performance Results: <i>Cost, Cycle Time, Customer Service</i> 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 expected to identify \$3 in revenue or cost savings for every \$1 in audit cost).			
2. City Auditor Salary Reduction		(9,041)	(9,041)
<i>Strategic Support CSA</i> <i>Audit Services</i>			
<p>As announced on April 2, 2009, this action rollbacks 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 will generate approximately \$40,000 in General Fund savings. (Ongoing savings: \$9,041)</p>			
Performance Results: No significant change to current service levels is expected as a result of this action.			
3. Auditor's Office Non-Personal/Equipment Funding COLA		(1,535)	(1,535)
<i>Strategic Support CSA</i> <i>Audit Services</i>			
<p>This action 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, a 1.5% cost of living adjustment (COLA) applied to the Office's 2009-2010 base non-personal/equipment budget has been 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>			
Performance Results: No significant change to current service levels is expected as a result of this action.			
2009-2010 Adopted Budget Changes Total	(1.00)	(229,884)	(229,884)

Office of the City Auditor

Departmental Position Detail

Position	2008-2009 Adopted	2009-2010 Adopted	Change
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	-
Total Positions	18.00	17.00	(1.00)

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