CITY AUDITOR

The mission of the San José City Auditor's Office is to independently assess and report on City operations and services.

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The City Auditor's Office conducts performance audits that 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. The Office also oversees a variety of external audits including the Comprehensive Annual Financial Report (CAFR) and the Single Audit.

The City Auditor's annual workplan is on the web at http://www.sanjoseca.gov/index.aspx?nid=313, along with copies of all issued audit reports and the semi-annual recommendation status reports.

In 2013-14, operating expenditures for the City Auditor's Office decreased by 2 percent from $1.95 to $1.91 million over the past year. Compared to ten years prior, expenditures decreased 9 percent from $2.1 million. The number of authorized positions decreased 17 percent from 18 to 15 over the past ten years.

Although the Office was below its target of identified monetary benefits, the monetary benefit exceeded audit costs at a $2.10 to $1 ratio for 2013-14. This is an increase of 31 percent over 2012-13. Identified monetary benefits vary from year to year based on the types of audits that are conducted.

*The City Auditor's Office also oversaw $370,000 in Citywide expenditures for the annual audit, bond project audits, and grant compliance single audit.

KEY FACTS (2013-14)

Number of audit reports issued	16
Number of audit recommendations adopted	75
Number of audit reports per auditor	1.6
Ratio of identified monetary benefits to audit cost	$2.10 to $1
Percent of audit recommendations implemented (cumulative over 10 years)	61%
Percent of approved workplan completed or substantially completed during the fiscal year	84%

Subject area audits issued in 2013-14 include:

- *Housing Loan Portfolio*
- *Senior Membership Fee Revenue*
- *Library Hours and Staffing*
- *City's Funding for the Children's Health Initiative*
- *Service Efforts and Accomplishments Report 2012-13*
- *Employee Travel Expenditures*
- *Code Enforcement*
- *Indirect Cost Allocation*
- *2012-13 Annual Performance Audit of Team San Jose's Management of the City's Convention and Cultural Facilities*
- *Cities Association of Santa Clara County Expenditure Review*