

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

CITY AUDITOR

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 work plan is [posted online](#), along with copies of all issued audit reports and semi-annual recommendation status reports. The Office’s 2019-20 operating expenditures totaled \$2.3 million. In addition, the City Auditor's Office was also responsible for \$451,600 in other costs, including the annual financial audit, the grant compliance Single Audit, and the bond projects audits.

In 2019-20 the City Auditor's Office identified \$9.3 million in monetary benefits from its audit recommendations, or \$3.63 in savings for every \$1 spent on audit costs in 2019-20 (target: \$2 to \$1). Identified monetary benefits vary from year to year based on the types of audits that are conducted.

Due to the emergency, a few audit reports scheduled to be issued during 2019-20 were put on hold and later issued in August/September 2020. The Office also amended its work plan to include new COVID-19 related audit subjects to support the City's cost recovery operations. In addition, several auditors were activated as Disaster Service Workers in the Emergency Operations Center as a part of the City's COVID-19 response.

KEY FACTS (2019-20)

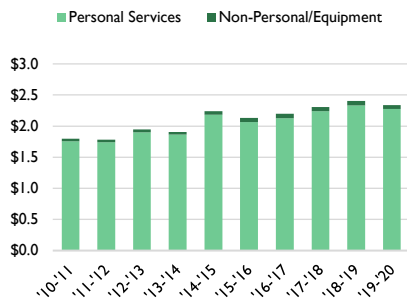
Number of audit reports issued	14
Number of audit recommendations adopted	36
Number of audit reports per auditor*	1.5
Ratio of identified monetary benefits to audit cost*	\$3.63:\$1
Percent of approved work plan completed or substantially completed during the fiscal year*	67%

* Includes audits that were substantially completed, however publication was delayed due to COVID-19.

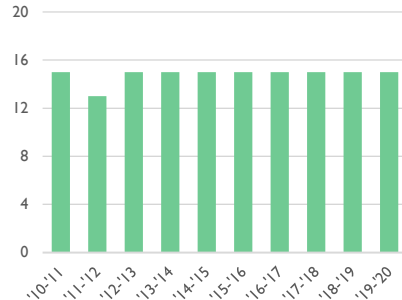
Subject area of audits issued in 2019-20 include:

- Documentation of COVID-19 Recovery Costs (Memo)
- Annual Report on City Services FY 2018-19
- Technology Deployments
- Annual Performance Audit of Team San Jose FY 2018-19
- Street and Utility In-Lieu Fees
- Procurement Cards
- Form 700s

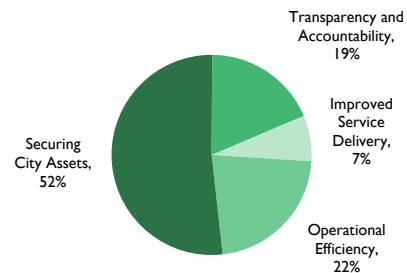
City Auditor Operating Expenditures



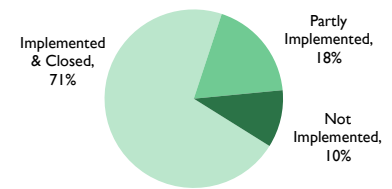
City Auditor Authorized Positions



Recommendations by Category, 2019-20



Audit Recommendation Implementation Status (Reports Issued in last 10 Years)



Note: As of December 2019, recommendation follow-up for June 2020 was not issued due to COVID-19.