



THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

Date Issued: April 3, 2024

IBA Report Number: 24-06

Comparative Salary Analysis for the City Auditor Position Update

OVERVIEW

In November 2023, the Audit Committee requested our Office provide an update of [IBA Report 20-22, Comparative Salary Analysis for the City Auditor Position](#). This report responds to that request. In accordance with San Diego City Charter section 39.1, the Audit Committee must recommend to the City Council the annual compensation of the City Auditor. Effective January 2024, the current salary for the City Auditor is \$258,856¹. Per the City of San Diego's Salary Ordinance, the salary range for the City Auditor position is between \$92,088 and \$348,840. Under Charter section 39.2, the City Auditor may serve up to two five-year terms or ten years in total. The current City Auditor assumed office about 3.5 years ago, after being appointed in November 2020.

This report provides a comparative salary analysis of chief audit executives at eight jurisdictions within California, as well as three comparably sized cities outside of California. The results of our comparison are presented in Attachment 1 of this report. Other factors which can be considered in assessing auditor compensation are also briefly discussed in this report.

FISCAL AND POLICY DISCUSSION

Comparative Salary Analysis (see Attachment)

Attachment 1 of this report provides a comparative analysis of executive auditor positions within California and select, comparable cities outside of the State. Attachment 1 also provides an overview of the operations of other jurisdiction's auditors including: the number of budgeted positions within the department or division, the number of years that the chief executive auditor

¹ The [proposed FY 2025 Salary Ordinance](#), which is scheduled for its first reading at the April 8, 2024 City Council meeting, includes two salary increases for unrepresented City employees, which includes the City Auditor: a 4% increase effective July 1, 2024, and a subsequent 2% increase effective January 1, 2025. Absent any additional discretionary increases, the City Auditor's annual salary will be approximately \$269,214 effective July 1, 2024, and approximately \$274,602 effective January 1, 2025.

OFFICE OF THE INDEPENDENT BUDGET ANALYST

202 C STREET MS 3A SAN DIEGO, CA 92101

TEL (619) 236-6555 FAX (619)-236-6556

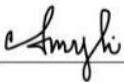
has served in the position, and the size of the jurisdiction’s total budget (operational and capital) for Fiscal Year 2024. The salary data provided in Attachment 1 reflects the base salary of the chief executive auditor positions and excludes other forms of compensation such as pension, healthcare coverage, and other employee benefits.

Other Factors That Can Be Considered in Assessing Compensation

Our Office selected the chief audit executive positions for comparison based on the nature of internal audit work performed in each jurisdiction. Though the work may be comparatively similar in terms of processes and protocols, it is important to note that organizational differences and circumstances surrounding internal audit operations may vary from one agency to the next. For instance, by nature of San Francisco being both a city and county, the San Francisco Director of Audits performs auditing functions for departments that may not have counterparts in the City of San Diego, such as their Human Services Agency and their Department of Public Health. Important factors to be considered in determining City Auditor compensation include the experience, accomplishments, and achievements of the chief audit executive. Other factors that can be considered include compensation relative to comparable executive appointees in the organization, size and complexity of the organization’s audit operation, and other executive benefits (e.g., pension, healthcare, paid leave, holidays).

CONCLUSION

The IBA has conducted a comparison of base salary and related data for chief audit executives at eleven comparable public agencies. Auditor compensation data and other related information, such as budgeted audit positions and time in service, are presented in Attachment 1 of this report. The IBA makes no recommendation regarding the appropriate level of compensation for the City Auditor.



Amy Li
Fiscal and Policy Analyst



APPROVED: Charles Modica
Independent Budget Analyst

Updated Comparative Salary Analysis

<u>CA Cities</u>	<u>Population</u>	<u>FY 2024 Total Budget</u> <i>(\$ in billions)</i>	<u>Title of Chief Audit Executive</u>	<u>Reports To</u>	<u>Budgeted Audit</u> <u>Positions</u>	<u>Auditor</u> <u>Compensation</u>	<u>Years in</u> <u>Position</u>
Los Angeles	3,766,109	\$13.2	Director of Auditing	Controller	22.0	\$223,333	3.0
<i>San Diego</i>	1,368,395	5.2	<i>City Auditor</i>	<i>Audit Committee</i>	24.0	258,856	3.5
San Jose	959,256	6.1	City Auditor	Mayor/City Council	14.0	251,725	5.0
San Francisco ¹	831,703	14.6	Director of Audits	Deputy Controller/Controller	40.0	235,300	5.0
Long Beach	458,222	3.2	City Auditor	Public	18.0	263,796	18.0
Oakland	419,556	2.1	Acting City Auditor	Public	12.0	213,138	0.5
CA Cities Average:						\$241,025	
<u>CA Counties</u>	<u>Population</u>	<u>FY 2024 Total Budget</u> <i>(\$ in billions)</i>	<u>Title of Chief Audit Executive</u>	<u>Reports To</u>	<u>Budgeted Audit</u> <u>Positions</u>	<u>Auditor</u> <u>Compensation</u>	<u>Years in</u> <u>Position</u>
San Diego	3,269,755	\$8.2	Chief of Audits	Auditor/Controller	22.0	\$171,080	11.0
Orange	3,137,164	9.3	Director of Internal Audit	Board of Supervisors	14.0	244,288	5.0
Riverside ²	2,439,234	8.6	Internal Audits Division Deputy	Assistant County Auditor-Controller	14.0	133,758	9.0
CA Counties Average:						\$183,042	
<u>Cities Outside CA</u>	<u>Population</u>	<u>FY 2024 Total Budget</u> <i>(\$ in billions)</i>	<u>Title of Chief Audit Executive</u>	<u>Reports To</u>	<u>Budgeted Audit</u> <u>Positions</u>	<u>Auditor</u> <u>Compensation</u>	<u>Years in</u> <u>Position</u>
Phoenix ²	1,644,409	\$6.8	Acting City Auditor	City Manager & Audit Committee	25.4	\$181,395	0.2
San Antonio	1,472,909	3.7	City Auditor	Mayor/City Council	23.0	226,000	13.0
Dallas	1,299,544	4.6	City Auditor	City Council	19.3	214,720	5.0
Outside CA Average:						\$207,372	

¹ Denotes City and County government.

² Responses only included a salary range appropriate for the position; hence, the most recent publicly available salary data for the position is provided, typically from calendar years 2022 or 2023.