

# City Auditor and Comptroller





# City Auditor and Comptroller



## Mission Statement

To provide timely and accurate information to City management in order to effectively manage public resources. In execution, the Department strives to ensure that the expenditures of public funds are in compliance with City policy, San Diego Municipal Codes, regulatory guidance, as well as State and federal laws. The City Auditor and Comptroller is dedicated to providing these services with a high level of customer service, professionalism, and an ongoing commitment to understanding the needs of those we serve.

## Department Description

The City Auditor and Comptroller employs both accountants and para-professional staff to execute its mission. The office is divided into four program functions for the City: accounting, reporting, internal auditing, and the design and maintenance of financial systems. These program functions are in alignment with the City's core vision and values, while also functioning as a fiscal advisor to the Mayor, Councilmembers, and the Chief Financial Officer.

## Service Efforts and Accomplishments

In addition to providing basic accounting functions, the City Auditor and Comptroller's Office has completed several significant projects. The recent implementation of an on-line employee timecard program, E-time, has improved the City's payroll functions. An easily interfaced accounting information system, Simpler Systems, has made access to accounting information and records easier for all users. The implementation of self-sealing check technology has created significant cost savings and created an efficient automated process. This process improvement has also allowed accounts payable staff to refine their overall efficiency and performance leading to improved payment processing time. The Auditor and Comptroller has implemented regular reviews of the City's internal controls, and the results are released as the annual Internal Control Report.

# City Auditor and Comptroller

## Budget Dollars at Work

The department goals for Fiscal Year 2008 include:

- Preparation of the Comprehensive Annual Financial Report (CAFR)
- Preparation of a variety of reports on the fiscal condition of City entities
- Design and maintenance of accounting systems
- Maintenance of accounting records
- Compliance reporting
- Budgetary control
- Payment processing
- Payroll processing
- Internal audit

## Department Summary

City Auditor and Comptroller				
	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL	FY 2007-2008 CHANGE
Positions	98.82	107.00	<b>99.00</b>	(8.00)
Personnel Expense	\$ 9,699,045	\$ 10,286,826	\$ <b>10,035,526</b>	\$ (251,300)
Non-Personnel Expense	\$ 574,457	\$ 2,972,978	\$ <b>1,475,564</b>	\$ (1,497,414)
<b>TOTAL</b>	\$ 10,273,502	\$ 13,259,804	\$ <b>11,511,090</b>	\$ (1,748,714)

## Department Staffing

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
<b>GENERAL FUND</b>			
<b>City Auditor and Comptroller</b>			
Accounting Services	46.67	38.00	<b>0.00</b>
Administrative Division	0.00	5.00	<b>16.00</b>
AP and Systems	3.70	7.00	<b>19.00</b>
BTA O&M and Reporting	15.80	0.00	<b>9.00</b>
CAFR/Fin reporting	0.00	0.00	<b>2.00</b>
CAP/Debt	0.00	0.00	<b>20.00</b>
Disbursements	0.00	14.00	<b>0.00</b>
Financial Rptg & Budget	0.00	9.00	<b>0.00</b>
Govt Acct and Grant CAFR/CYM	0.00	0.00	<b>4.00</b>
Grant/O&M	18.22	12.00	<b>12.00</b>
Indebtedness	0.00	6.00	<b>0.00</b>
Internal Audit	0.00	16.00	<b>5.00</b>
Payroll	0.00	0.00	<b>8.00</b>
RDA and Other Enterprise	9.08	0.00	<b>4.00</b>

# City Auditor and Comptroller

## Department Staffing

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
<b>GENERAL FUND</b>			
<b>City Auditor and Comptroller</b>			
Revenue/Expense Analysis	5.35	0.00	0.00
<b>Total</b>	<b>98.82</b>	<b>107.00</b>	<b>99.00</b>

## Department Expenditures

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
<b>GENERAL FUND</b>			
<b>City Auditor and Comptroller</b>			
Accounting Services	\$ 4,707,179	\$ 3,872,594	\$ 91,611
Administrative Division	\$ -	\$ 3,363,778	\$ 3,480,155
AP and Systems	\$ 500,895	\$ 1,221,621	\$ 1,612,498
BTA O&M and Reporting	\$ 1,559,732	\$ -	\$ 873,992
CAFR/Fin reporting	\$ -	\$ -	\$ 222,547
CAP/Debt	\$ -	\$ -	\$ 1,928,718
City Auditor & Comptroller	\$ -	\$ (656,597)	\$ -
Disbursements	\$ -	\$ 1,116,465	\$ -
Financial Rptg & Budget	\$ -	\$ 1,075,021	\$ -
Govt Acct and Grant CAFR/CYM	\$ -	\$ -	\$ 390,619
Grant/O&M	\$ 2,048,592	\$ 1,362,885	\$ 1,150,376
Indebtedness	\$ -	\$ 562,079	\$ -
Internal Audit	\$ -	\$ 1,341,958	\$ 667,574
Payroll	\$ -	\$ -	\$ 675,145
RDA and Other Enterprise	\$ 910,688	\$ -	\$ 417,856
Revenue/Expense Analysis	\$ 546,416	\$ -	\$ -
<b>Total</b>	<b>\$ 10,273,502</b>	<b>\$ 13,259,804</b>	<b>\$ 11,511,090</b>

## Significant Budget Adjustments

### GENERAL FUND

City Auditor and Comptroller	Positions	Cost	Revenue
<b>Salary and Benefit Adjustments</b>	0.00	\$ 983,389	\$ 0

Adjustments to reflect the annualization of the Fiscal Year 2007 negotiated salary compensation schedule, changes to average salaries, retirement contributions, retiree health contributions, and other benefit compensation.

# City Auditor and Comptroller

## Significant Budget Adjustments

### GENERAL FUND

City Auditor and Comptroller	Positions	Cost	Revenue
<p><b>Support for Contractual Services</b> Increase funding for temporary help contract.</p>	0.00 \$	750,000 \$	0
<p><b>Re-establish the Internal Audit Division</b> Change in job classifications to re-establish the Internal Audit Division.</p>	0.00 \$	210,875 \$	0
<p><b>Increase to Retiree Health Care-Other Post-Employment Benefits (OPEB)</b> Addition of funds to be applied towards the total liability for retiree health care.</p>	0.00 \$	202,745 \$	0
<p><b>Support for Training</b> Provide additional staff training in the areas of finance and accounting to comply with the Kroll Report remediation recommendations.</p>	0.00 \$	103,941 \$	0
<p><b>Revised Revenue</b> Adjustment to Fiscal Year 2007 revenue to reflect Fiscal Year 2008 revenue projections.</p>	0.00 \$	0 \$	(202,093)
<p><b>Non-Discretionary</b> Adjustments to reflect expenses that are determined outside of the Department's direct control. Examples of these adjustments include utilities, insurance, and rent.</p>	0.00 \$	(72,637) \$	0
<p><b>Transfer of Annual Audit Funding</b> Transfer of funding for the Annual Audit to the Citywide Program Expenditures Department.</p>	0.00 \$	(105,630) \$	0
<p><b>Reduction of Positions</b> Reduction of 1.00 Principal Accountant, 1.00 Accountant III, and 1.00 Payroll Audit Specialist.</p>	(3.00) \$	(312,559) \$	0
<p><b>Departmental Reorganization</b> Reorganization of the department to enhance efficiencies and organizational effectiveness.</p>	0.00 \$	(323,947) \$	0
<p><b>Support for Information Technology</b> Funding is allocated according to a zero-based annual review of information technology funding requirements and priority analyses.</p>	0.00 \$	(333,595) \$	0
<p><b>Vacancy Savings</b> Adjustments in personnel expense from positions that are projected to be vacant for a period of time in Fiscal Year 2008 due to personnel transition and salary differentials for new employees.</p>	0.00 \$	(477,146) \$	0

# City Auditor and Comptroller

## Significant Budget Adjustments

### GENERAL FUND

City Auditor and Comptroller	Positions	Cost	Revenue
<b>Transfer to the Office of the City Treasurer</b>	(5.00)	\$ (546,507)	\$ (69,109)
Transfer of 1.00 Principal Accountant, 2.00 Accountant III, and 2.00 Accountant II positions along with associated non-personnel expenditures from the City Auditor and Comptroller Department to the Office of the City Treasurer.			
<b>Transfer of Property Tax Administration Funding</b>	0.00	\$ (1,827,643)	\$ 0
Transfer of funding for Property Tax Administration to the Citywide Program Expenditures Department.			

## Expenditures by Category

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
<b>PERSONNEL</b>			
Salaries & Wages	\$ 6,622,309	\$ 6,990,858	\$ 6,584,643
Fringe Benefits	\$ 3,076,736	\$ 3,295,968	\$ 3,450,883
<b>SUBTOTAL PERSONNEL</b>	\$ 9,699,045	\$ 10,286,826	\$ 10,035,526
<b>NON-PERSONNEL</b>			
Supplies & Services	\$ 298,976	\$ 2,463,250	\$ 1,337,518
Information Technology	\$ 152,647	\$ 389,632	\$ 71,937
Energy/Utilities	\$ 108,439	\$ 105,701	\$ 51,714
Equipment Outlay	\$ 14,395	\$ 14,395	\$ 14,395
<b>SUBTOTAL NON-PERSONNEL</b>	\$ 574,457	\$ 2,972,978	\$ 1,475,564
<b>TOTAL</b>	\$ 10,273,502	\$ 13,259,804	\$ 11,511,090

## Revenues by Category

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
<b>GENERAL FUND</b>			
Charges for Current Services	\$ 14,000	\$ 146,159	\$ 108,395
Transfers from Other Funds	\$ 2,319,769	\$ 2,875,880	\$ 2,642,442
<b>TOTAL</b>	\$ 2,333,769	\$ 3,022,039	\$ 2,750,837

## Salary Schedule

### GENERAL FUND

#### City Auditor and Comptroller

Class	Position Title	FY 2007 Positions	FY 2008 Positions	Salary	Total
1100	Accountant III	15.00	17.00	\$ 71,390	\$ 1,213,628

# City Auditor and Comptroller

## Salary Schedule

### GENERAL FUND

#### City Auditor and Comptroller

<i>Class</i>	<i>Position Title</i>	<i>FY 2007 Positions</i>	<i>FY 2008 Positions</i>	<i>Salary</i>	<i>Total</i>
1103	Account Audit Clerk	14.00	<b>13.00</b>	\$ 39,169	\$ 509,197
1107	Administrative Aide II	1.00	<b>1.00</b>	\$ 50,686	\$ 50,686
1133	Sr Account Audit Clerk	5.00	<b>4.00</b>	\$ 45,687	\$ 182,749
1183	Accountant IV	11.00	<b>11.00</b>	\$ 90,418	\$ 994,600
1348	Info Systems Analyst II	1.00	<b>2.00</b>	\$ 64,621	\$ 129,242
1401	Info Systems Technician	1.00	<b>0.00</b>	\$ -	\$ -
1535	Clerical Assistant II	0.00	<b>1.00</b>	\$ 35,402	\$ 35,402
1617	Micrographics Clerk	1.00	<b>1.00</b>	\$ 33,907	\$ 33,907
1647	Payroll Audit Specialist I	2.00	<b>0.00</b>	\$ -	\$ -
1649	Payroll Audit Specialist II	4.00	<b>5.00</b>	\$ 48,231	\$ 241,156
1842	Accountant II	30.00	<b>26.00</b>	\$ 61,921	\$ 1,609,935
1876	Executive Secretary	0.00	<b>1.00</b>	\$ 52,009	\$ 52,009
1879	Sr Clerk/Typist	1.00	<b>1.00</b>	\$ 43,313	\$ 43,313
1886	Payroll Audit Supv-Auditor	1.00	<b>1.00</b>	\$ 58,151	\$ 58,151
1926	Info Systems Analyst IV	1.00	<b>0.00</b>	\$ -	\$ -
2107	Asst City Auditor & Compt	1.00	<b>2.00</b>	\$ 175,000	\$ 350,000
2137	City Auditor & Comptroller	1.00	<b>0.00</b>	\$ -	\$ -
2217	Financial Operations Manager	6.00	<b>4.00</b>	\$ 134,024	\$ 536,096
2228	Principal Accountant	11.00	<b>9.00</b>	\$ 98,189	\$ 883,699
	Vacancy Factor Adjustment	0.00	<b>0.00</b>	\$ -	\$ (401,801)
	Temporary Help	0.00	<b>0.00</b>	\$ -	\$ 62,674
	<b>Total</b>	107.00	<b>99.00</b>	\$	<b>6,584,643</b>
<b>CITY AUDITOR AND COMPTROLLER TOTAL</b>		107.00	<b>99.00</b>	\$	<b>6,584,643</b>