

City Auditor



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Office Description

The Office of the City Auditor is an independent office that reports, and is accountable to, the Audit Committee and City Council. The City Auditor conducts performance audits of City departments, offices, and agencies in accordance with government auditing standards.

The audits may assess internal controls over financial reporting and evaluate how well the City complies with applicable laws, rules, and regulations; achieves stated goals and objectives; reports financial and performance information (reliability); efficiently and effectively uses resources; and safeguards and protects assets.

The Office of the City Auditor also administers the City's Fraud Hotline program and performs investigations for all material complaints received related to fraud, waste, and abuse.

The Office's mission is:

To advance open and accountable government through accurate, independent, and objective audits and investigations that seek to improve the economy, efficiency, and effectiveness of City government

The Office's vision is:

Building public trust in government through GREATness in our work: GROWTH by owning our own personal and professional development; RESPECT by representing the office with integrity and treating all colleagues with consideration; EFFECTIVENESS by providing timely, objective, and accurate reviews of City programs and achieving solutions wherever problems are found; ACCOUNTABILITY by adhering to government auditing standards and committing to every project; TRUST by working on behalf of the San Diego community and conducting ourselves with high ethics, independence, and objectivity.

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Goals and Objectives

Goal 1: Increase the economy, efficiency, and effectiveness of City government through audits and their recommendations

To fulfill its mission, the Office reports its independent and impartial reviews, conclusions, and recommendations based on performance audits and attestation engagements conducted. Some audit reports recommend ways to reduce costs or increase revenues. Other audit reports identify opportunities to increase effectiveness, use resources more efficiently, and improve internal controls. An annual audit workplan is prepared and presented to the Audit Committee each fiscal year. The audit workplan targets business processes and programs identified in the annual citywide risk assessment model. The Office will move towards accomplishing this goal by focusing on the following objectives:

- Improve performance of government programs and operations
- Utilize audits to identify opportunities for improved efficiency and the effective use of City resources
- Regularly report the status and encourage implementation of open recommendations

Goal 2: Provide independent, reliable, accurate, and timely information to the Mayor, Audit Committee, City Council, and other stakeholders

The City Auditor intends to provide results of all non-confidential audits to its stakeholders. To this end, the Office intends to provide regular updates to the Audit Committee, as well as copies of all issued audit reports to the Mayor and appropriate City management, members of the City Council and their staff, Audit Committee members, and the residents of San Diego via the City Auditor website. The Office will move towards accomplishing this goal by focusing on the following objective:

- Provide audit results, including findings and recommendations, to relevant stakeholders

Goal 3: Provide independent, confidential, and reliable investigations of all material allegations of fraud, waste, or abuse that are reported via the City's Fraud Hotline

The Office of the City Auditor will investigate all material complaints received related to fraud, waste, and abuse. The City Auditor will provide a means for City of San Diego employees, vendors, and residents to confidentially report any activity or conduct in which they suspect any instances of fraud, waste, abuse, or violations of laws and regulations that should be investigated. The Office will move towards accomplishing this goal by focusing on the following objective:

- Provide investigation results, including recommendations for necessary actions to be taken, for all allegations of fraud, waste, abuse, or violations of law and regulations that are found to be substantiated

Key Performance Indicators

Performance Indicator	FY2017 Target	FY2017 Actual	FY2018 Target	FY2018 Projection	FY2019 Target
1. Percentage of audit recommendations management agrees to implement	100%	100%	95%	100	100
2. Percentage of audit workplan completed during the fiscal year	90%	87%	90%	89.2	90
3. Percentage of hotline investigation recommendations management agrees to implement	100%	100%	90%	100	100

Department Summary

	FY2017 Actual	FY2018 Budget	FY2019 Proposed	FY2018-2019 Change
FTE Positions (Budgeted)	22.00	22.00	22.00	0.00
Personnel Expenditures	\$ 3,116,658	\$ 3,344,105	\$ 3,471,412	\$ 127,307
Non-Personnel Expenditures	564,256	644,958	625,309	(19,649)
Total Department Expenditures	\$ 3,680,913	\$ 3,989,063	\$ 4,096,721	\$ 107,658
Total Department Revenue	\$ 852	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2017 Actual	FY2018 Budget	FY2019 Proposed	FY2018-2019 Change
City Auditor	\$ 3,680,913	\$ 3,989,063	\$ 4,096,721	\$ 107,658
Total	\$ 3,680,913	\$ 3,989,063	\$ 4,096,721	\$ 107,658

Department Personnel

	FY2017 Budget	FY2018 Budget	FY2019 Proposed	FY2018-2019 Change
City Auditor	22.00	22.00	22.00	0.00
Total	22.00	22.00	22.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.00	\$ 127,307	\$ -
Non-Discretionary Adjustment Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	2,805	-
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	(22,454)	-
Total	0.00	\$ 107,658	\$ -

Expenditures by Category

	FY2017 Actual	FY2018 Budget	FY2019 Proposed	FY2018-2019 Change
PERSONNEL				
Personnel Cost	\$ 2,026,483	\$ 2,049,577	\$ 2,117,625	\$ 68,048
Fringe Benefits	1,090,175	1,294,528	1,353,787	59,259
PERSONNEL SUBTOTAL	3,116,658	3,344,105	3,471,412	127,307
NON-PERSONNEL				
Supplies	\$ 11,143	\$ 16,893	\$ 16,703	\$ (190)

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Expenditures by Category (Cont'd)

	FY2017 Actual	FY2018 Budget	FY2019 Proposed	FY2018-2019 Change
Contracts	423,982	487,976	491,791	3,815
Information Technology	122,031	132,736	110,282	(22,454)
Energy and Utilities	-	333	333	-
Other	6,726	7,020	6,200	(820)
Capital Expenditures	374	-	-	-
NON-PERSONNEL SUBTOTAL	564,256	644,958	625,309	(19,649)
Total	\$ 3,680,913	\$ 3,989,063	\$ 4,096,721	\$ 107,658

Revenues by Category

	FY2017 Actual	FY2018 Budget	FY2019 Proposed	FY2018-2019 Change
Other Revenue	\$ 852	\$ -	\$ -	\$ -
Total	\$ 852	\$ -	\$ -	\$ -

Personnel Expenditures

Job Number	Job Title / Wages	FY2017 Budget	FY2018 Budget	FY2019 Proposed	Salary Range	Total
FTE, Salaries, and Wages						
21000000	Assistant City Auditor	1.00	1.00	1.00	\$35,839 - \$214,048	\$ 165,797
20001233	Assistant to the Director	2.00	2.00	2.00	48,516 - 178,445	121,625
20001252	City Auditor	1.00	1.00	1.00	61,107 - 231,494	185,940
21000001	Performance Audit Manager	2.00	1.00	1.00	48,516 - 178,445	121,377
20001135	Performance Auditor	16.00	17.00	17.00	19,961 - 156,851	1,522,886
FTE, Salaries, and Wages Subtotal		22.00	22.00	22.00		\$ 2,117,625
Fringe Benefits						
	Employee Offset Savings	\$ 22,136	\$ 22,207	\$ 23,166		\$ 959
	Flexible Benefits	248,841	293,943	290,485		(3,458)
	Insurance	1,310	-	-		-
	Long-Term Disability	5,381	-	-		-
	Medicare	30,801	29,719	30,706		987
	Other Post-Employment Benefits	129,388	132,022	134,882		2,860
	Retiree Medical Trust	2,971	3,107	3,186		79
	Retirement 401 Plan	5,177	5,587	4,976		(611)
	Retirement ADC	501,565	655,220	668,025		12,805
	Risk Management Administration	22,545	22,242	23,188		946
	Supplemental Pension Savings Plan	107,827	109,160	119,715		10,555
	Unemployment Insurance	3,701	3,668	3,579		(89)
	Workers' Compensation	8,532	17,653	51,879		34,226
Fringe Benefits Subtotal		\$ 1,090,175	\$ 1,294,528	\$ 1,353,787		\$ 59,259
Total Personnel Expenditures					\$ 3,471,412	