

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

Did you know?

- The Office of the City Auditor has established a national reputation by earning four Knighton Awards for best performance audit in the Large Audit Shop category. The audit reports were judged on several key elements such as the potential for significant impact, persuasiveness of the conclusions, focus on improving government efficiency and effectiveness, as well as its clarity, conciseness, and innovation.

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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.

- 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.

- 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.

- 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	Actual FY2015	Target FY2016	Actual FY2016	Target FY2017
1. Percentage of audit recommendations management agrees to implement	100%	95%	100%	95%
2. Percentage of audit workplan completed during the fiscal year	87%	90%	76% ¹	90%
3. Percentage of hotline investigation recommendations management agrees to implement	100%	90%	100%	90%

1. Target not met due to staffing vacancies and more evolved audit issues that arose requiring additional field work.

Department Summary

	FY2015 Actual	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change
FTE Positions (Budgeted)	21.00	22.00	22.00	0.00
Personnel Expenditures	\$ 2,831,629	\$ 2,990,277	\$ 3,118,391	\$ 128,114
Non-Personnel Expenditures	342,139	727,383	763,992	36,609
Total Department Expenditures	\$ 3,173,768	\$ 3,717,660	\$ 3,882,383	\$ 164,723
Total Department Revenue	\$ 390	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2015 Actual	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change
City Auditor	\$ 3,173,768	\$ 3,717,660	\$ 3,882,383	\$ 164,723
Total	\$ 3,173,768	\$ 3,717,660	\$ 3,882,383	\$ 164,723

Department Personnel

	FY2015 Budget	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change
City Auditor	21.00	22.00	22.00	0.00
Total	21.00	22.00	22.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect the annualization of the Fiscal Year 2016 negotiated salary compensation schedule, changes to savings resulting from positions to be vacant for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiation adjustments.	0.00	\$ 128,114	\$ -
Equipment/Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements and priority analyses.	0.00	50,565	-
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	(13,956)	-
Total	0.00	\$ 164,723	\$ -

Expenditures by Category

	FY2015 Actual	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change
PERSONNEL				
Personnel Cost	\$ 1,875,308	\$ 1,993,590	\$ 2,029,960	\$ 36,370
Fringe Benefits	956,321	996,687	1,088,431	91,744
PERSONNEL SUBTOTAL	2,831,629	2,990,277	3,118,391	128,114

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Expenditures by Category (Cont'd)

	FY2015 Actual	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change
NON-PERSONNEL				
Supplies	\$ 21,125	\$ 23,107	\$ 78,471	\$ 55,364
Contracts	221,865	610,717	541,397	(69,320)
Information Technology	90,580	85,006	135,571	50,565
Energy and Utilities	807	333	333	-
Other	7,762	8,220	8,220	-
NON-PERSONNEL SUBTOTAL	342,139	727,383	763,992	36,609
Total	\$ 3,173,768	\$ 3,717,660	\$ 3,882,383	\$ 164,723

Revenues by Category

	FY2015 Actual	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change
Other Revenue	\$ 390	\$ -	\$ -	\$ -
Total	\$ 390	\$ -	\$ -	\$ -

Personnel Expenditures

Job Number	Job Title / Wages	FY2015 Budget	FY2016 Budget	FY2017 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
21000000	Assistant City Auditor	1.00	1.00	1.00	\$34,694 - \$207,210	\$ 154,500
20001233	Assistant to the Director	2.00	2.00	2.00	46,966 - 172,744	117,206
20001252	City Auditor	1.00	1.00	1.00	59,155 - 224,099	180,000
21000001	Performance Audit Manager	3.00	3.00	2.00	46,966 - 172,744	224,100
20001135	Performance Auditor	14.00	15.00	16.00	19,323 - 151,840	1,353,619
	Sick Leave - Hourly					535
FTE, Salaries, and Wages Subtotal		21.00	22.00	22.00		\$ 2,029,960
Fringe Benefits						
	Employee Offset Savings	\$ 20,633	\$ 20,970	\$ 21,455		\$ 485
	Flexible Benefits	180,417	231,404	251,444		20,040
	Insurance	121	-	-		-
	Long-Term Disability	17,546	6,497	6,452		(45)
	Medicare	28,204	28,899	29,424		525
	Other Post-Employment Benefits	132,483	129,492	130,130		638
	Retiree Medical Trust	2,810	3,089	3,131		42
	Retirement 401 Plan	6,185	6,195	6,464		269
	Retirement ADC	450,311	428,614	478,906		50,292
	Risk Management Administration	19,047	23,100	22,484		(616)
	Supplemental Pension Savings Plan	81,410	92,635	92,783		148
	Unemployment Insurance	4,051	3,731	3,692		(39)
	Workers' Compensation	13,102	22,061	42,066		20,005
Fringe Benefits Subtotal		\$ 956,321	\$ 996,687	\$ 1,088,431		\$ 91,744
Total Personnel Expenditures					\$ 3,118,391	