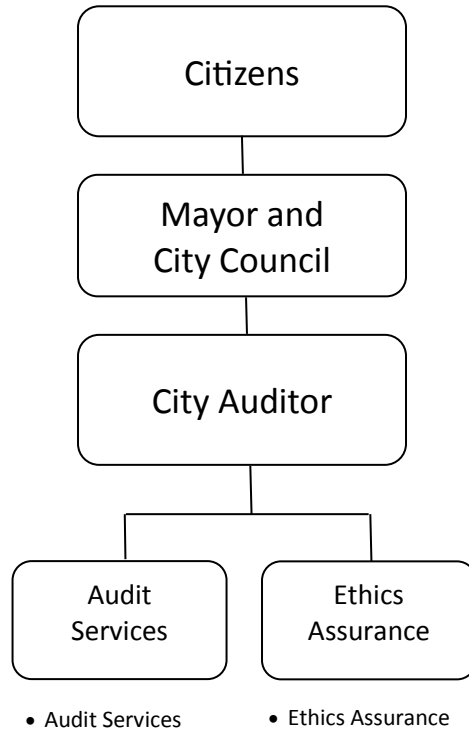


City Auditor



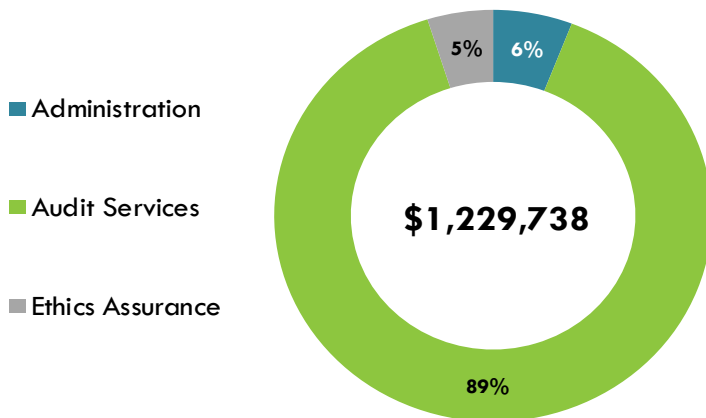
Director	Budget	Positions
Jim Williamson	\$1,229,748	8

DEPARTMENT INTRODUCTION

MISSION STATEMENT

The mission of the Office of the City Auditor is to provide independent audit, investigative and advisory services to City Council, appointed officials and executive managers so they can make better-informed policy and operational decisions.

DEPARTMENT BUDGET



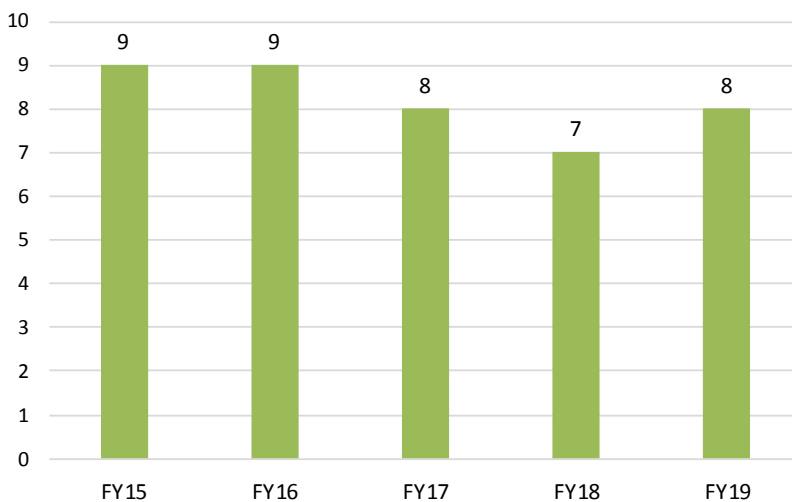
Department Facts

- The Office of the City Auditor is audited every three years to ensure compliance with Generally Accepted Government Auditing Standards.
- The Office of the City Auditor develops and operates by a triennial Audit Plan based on a citywide risk assessment.

DEPARTMENT OVERVIEW

The Office of the City Auditor has a total budget of \$1,229,738, which is an increase of 14.7%. There are eight positions authorized in the FY19 budget, an increase of one position. This year the department is restoring an audit manager position. This addition will assist the department in more timely assessments of internal controls, areas of exposure, and opportunities for improvement.

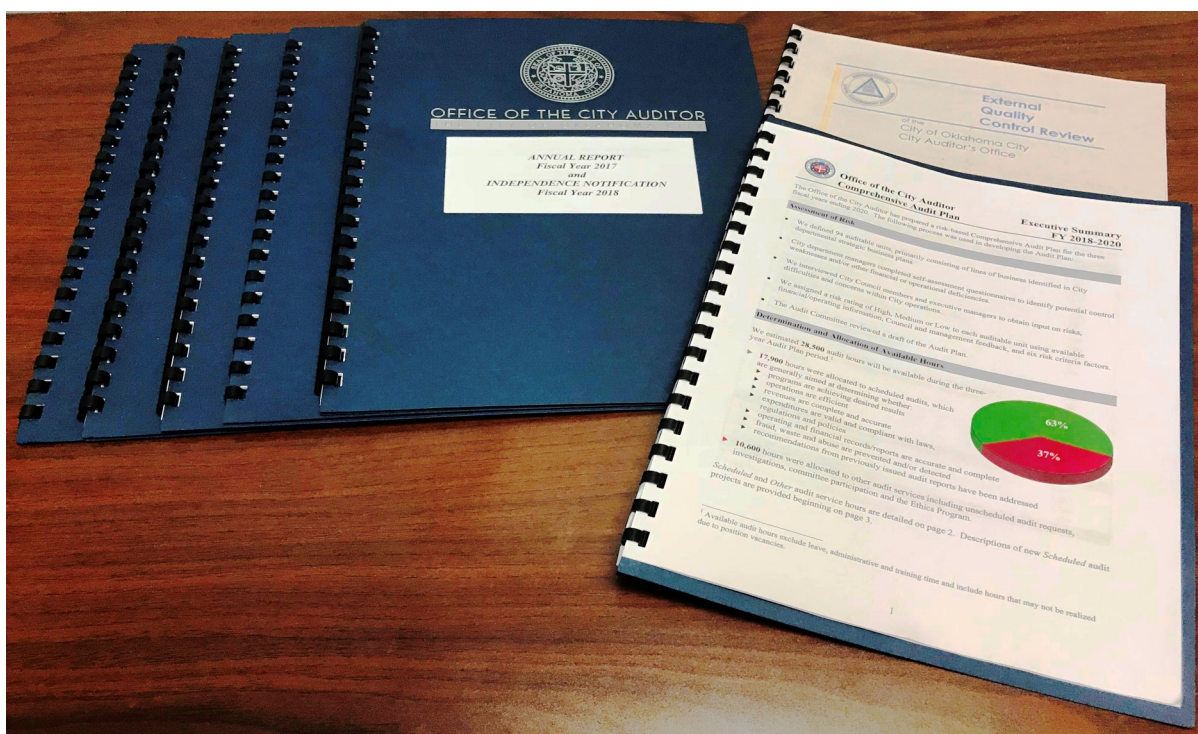
POSITION HISTORY



To review performance information, please see the attached supplemental performance report or visit our website: www.okc.gov/departments/finance/performance-data.

MAJOR BUDGET CHANGES

City Auditor Major Budget Changes		Amount	Positions
1.	Changes in personnel related costs such as salaries, merit, retirement, health insurance, and other benefits	\$46,213	-
2.	Adds one Audit Manager to the Audit Services program in order to improve audit delivery timeliness.	\$105,411	1.00



EXPENDITURES

Summary of Expenditures by Purpose	FY17 Actual	FY18 Adopted Budget	FY19 Proposed Budget	Percent Change
Operating Expenditures				
Administration	\$85,983	\$64,943	\$71,972	10.82%
Audit Services	891,222	950,027	1,098,101	15.59%
Ethics Assurance	58,511	57,475	59,665	3.81%
Total Operating Expenditures	<u>\$1,035,716</u>	<u>\$1,072,445</u>	<u>\$1,229,738</u>	<u>14.67%</u>

Summary of Expenditures by Funding Source	FY17 Actual	FY18 Adopted Budget	FY19 Proposed Budget	Percent Change
General Fund	<u>\$1,035,714</u>	<u>\$1,072,445</u>	<u>\$1,229,738</u>	14.67%
Total All Funds	<u>\$1,035,714</u>	<u>\$1,072,445</u>	<u>\$1,229,738</u>	<u>14.67%</u>

REPORT FRAUD
THE CITY TAKES IT SERIOUSLY



POSITIONS

Summary of Positions by Purpose	FY17 Actual	FY18 Adopted Budget	FY19 Proposed Budget	Percent Change
Administration	1.05	0.20	0.20	0.00%
Audit Services	6.50	6.35	7.35	15.75%
Ethics Assurance	0.45	0.45	0.45	0.00%
Department Total	8.00	7.00	8.00	14.29%

Summary of Positions by Funding Source	FY17 Actual	FY18 Adopted Budget	FY19 Proposed Budget	Percent Change
General Fund	8.00	7.00	8.00	14.29%
Department Total	8.00	7.00	8.00	14.29%



CITY AUDITOR LINES OF BUSINESS

ADMINISTRATION

- **The Executive Leadership Program** provides planning, management, administrative and reporting services to department employees and City leaders so they can achieve strategic goals and key results.

Administration Positions and Budget

Program	FY17		FY18		FY19	
	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Proposed Positions	Proposed Budget
Executive Leadership	1.05	\$85,983	0.20	\$64,943	0.20	\$71,972
Line of Business Total	1.05	\$85,983	0.20	\$64,943	0.20	\$71,972

AUDIT SERVICES

- **The Audit Services Program** provides scheduled (proactive) and unscheduled (responsive) audit, investigative, and advisory services to City Council and other City decision makers so they can have timely and useful information to address policy and operational opportunities and/or deficiencies.

Audit Services Positions and Budget

Program	FY17		FY18		FY19	
	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Proposed Positions	Proposed Budget
Audit Services	6.50	\$891,222	6.35	\$950,027	7.35	\$1,098,101
Line of Business Total	6.50	\$891,222	6.35	\$950,027	7.35	\$1,098,101

ETHICS ASSURANCE

- **The Ethics Assurance Program** provides ethics reporting and advisory services to City decision makers so they can detect and quickly address all reported cases of fraud, waste, abuse and significant policy violations.

Ethics Assurance Positions and Budget

Program	FY17		FY18		FY19	
	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Proposed Positions	Proposed Budget
Ethics Assurance	0.45	\$58,511	0.45	\$57,475	0.45	\$59,665
Line of Business Total	0.45	\$58,511	0.45	\$57,475	0.45	\$59,665