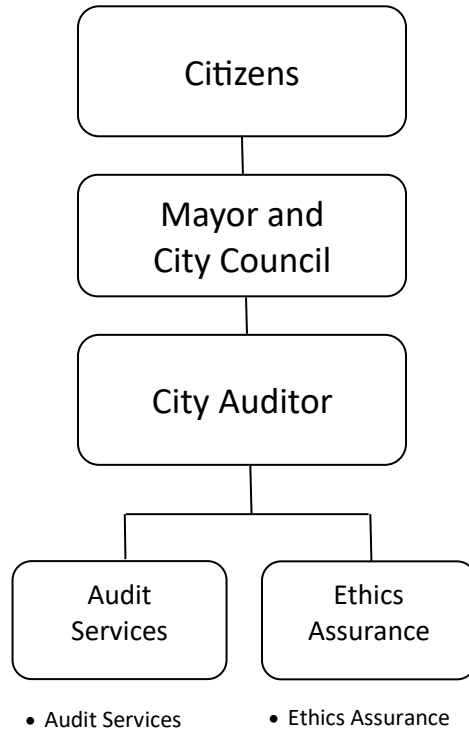


City Auditor



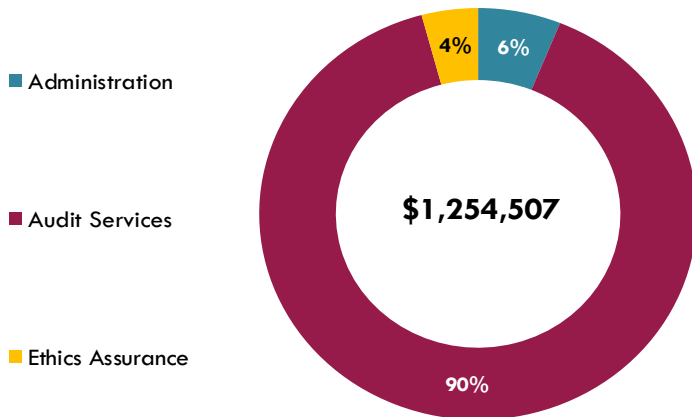
Director	Budget	Positions
Jim Williamson	\$1,254,507	7

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



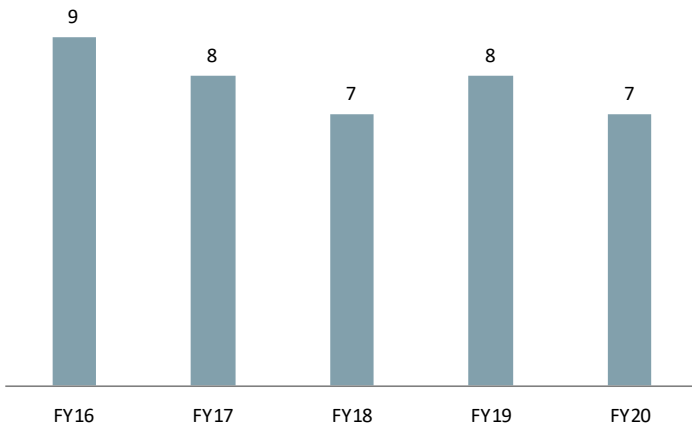
Department Facts

- The OCA is audited every three years to ensure compliance with Generally Accepted Government Auditing Standards.
- The OCA develops and operates by a triennial Audit Plan based on a citywide risk assessment.
- So far in FY19, the OCA has completed six audit reports, and completed eight reports in FY18. All reports are available on the Department’s official City website

DEPARTMENT OVERVIEW

The Office of the City Auditor (OCA) has a FY20 budget of \$1,254,507, an increase of 2.01%. Seven positions are authorized in the FY20 budget, a decrease of one position. Budget is being reallocated from a vacant Senior Auditor position to a new contracted IT audit function. Procuring this expertise allows the OCA to thoroughly examine and uncover potential information systems vulnerabilities within the City.

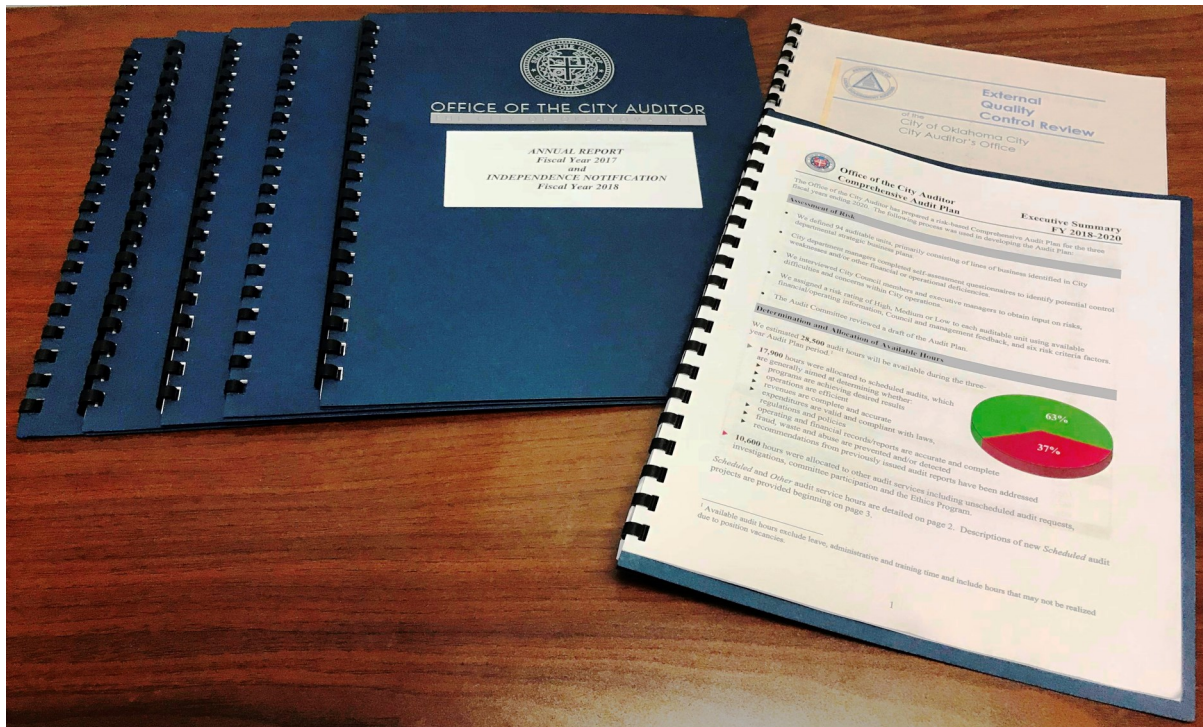
POSITION HISTORY



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

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	\$22,400	-
2. Reallocates budget from vacant Senior Auditor position to a new contracted IT audit function to procure the expertise needed to uncover and address potential information systems vulnerabilities within the City	\$0	(1.00)



EXPENDITURES

Summary of Expenditures by Purpose	FY18 Actual	FY19 Adopted Budget	FY20 Adopted Budget	Percent Change
Operating Expenditures				
Administration	\$67,463	\$71,972	\$76,655	6.51%
Audit Services	944,340	1,098,101	1,125,641	2.51%
Ethics Assurance	60,980	59,665	52,211	-12.49%
Total Operating Expenditures	<u>\$1,072,784</u>	<u>\$1,229,738</u>	<u>\$1,254,507</u>	<u>2.01%</u>

Summary of Expenditures by Funding Source	FY18 Actual	FY19 Adopted Budget	FY20 Adopted Budget	Percent Change
General Fund	<u>\$1,072,784</u>	<u>\$1,229,738</u>	<u>\$1,254,507</u>	2.01%
Total All Funds	<u>\$1,072,784</u>	<u>\$1,229,738</u>	<u>\$1,254,507</u>	<u>2.01%</u>

REPORT FRAUD
THE CITY TAKES IT SERIOUSLY



POSITIONS

Summary of Positions by Purpose	FY18 Actual	FY19 Adopted Budget	FY20 Adopted Budget	Percent Change
Administration	0.20	0.20	0.20	0.00%
Audit Services	6.35	7.35	6.45	-12.24%
Ethics Assurance	0.45	0.45	0.35	-22.22%
Department Total	7.00	8.00	7.00	-12.50%

Summary of Positions by Funding Source	FY18 Actual	FY19 Adopted Budget	FY20 Adopted Budget	Percent Change
General Fund	7.00	8.00	7.00	-12.50%
Department Total	7.00	8.00	7.00	-12.50%



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	FY18		FY19		FY20	
	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Executive Leadership	0.20	\$67,463	0.20	\$71,972	0.20	\$76,655
Line of Business Total	0.20	\$67,463	0.20	\$71,972	0.20	\$76,655

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	FY18		FY19		FY20	
	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Audit Services	6.35	\$944,340	7.35	\$1,098,101	6.45	\$1,125,641
Line of Business Total	6.35	\$944,340	7.35	\$1,098,101	6.45	\$1,125,641

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	FY18		FY19		FY20	
	Adopted Positions	Actual Expenses	Adopted Positions	Adopted Budget	Adopted Positions	Adopted Budget
Ethics Assurance	0.45	\$60,980	0.45	\$59,665	0.35	\$52,211
Line of Business Total	0.45	\$60,980	0.45	\$59,665	0.35	\$52,211