

# City Auditor's Office

FY17 Actual    FY18 Actual    FY19 Projection    FY19 Target    FY20 Target

## Long-Term Issue - Accountability

The increasing expectations for government accountability as evidenced by more extensive accounting and auditing regulations, City Council Strategic Priorities and the Leading for Results program, if not addressed, will result in:

- Loss of public trust and confidence
- Diminished ability to provide new revenue sources for infrastructure and public services
- Decreased employee confidence in City leaders and managers
- The lack of an ethical culture throughout the City leading to an increased risk of fraud, waste, abuse, and significant policy violations

### Strategies to address the Long-Term Issue

- Identify important programs and operations for inclusion in the Audit Plan through a triennial citywide risk assessment.
- Plan and deliver audit services using a risk-based approach to ensure audit scope and objectives are defined clearly and focused on important issues or concerns.
- Respond to requests for advisory services and investigate potentially unethical or fraudulent acts in a professional, sensitive manner.
- Undergo a triennial peer review to ensure audit services are provided in accordance with generally accepted government auditing standards.
- Communicate with audit clients throughout service delivery to ensure a complete and accurate understanding of conditions, facts, and circumstances.
- Present Hotline materials to new employees during orientation training.
- Remind employees about the Hotline through posters, brochures, newsletters and surveys.

### Strategic Result(s) to measure annual progress on Long-Term Issue

Through 2020, City Council and other City decision makers will continue to benefit from objective, timely and useful audit information as evidenced each year by:

- At least 90% of City Council and other City decision makers will rate audit services as “good” or “excellent”
- At least 80% of audit services completed within deadlines
- At least 95% of audit recommendations will be accepted by management

78	% of City Council and other City decision makers rating audit services as good or excellent	85%	100%	100%	90%	90%
79	% of audit services completed within deadlines	78%	38%	31%	80%	80%
80	% of audit recommendations accepted by management	100%	98%	99%	95%	95%



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## Long-Term Issue - Accountability


### Strategic Result(s) to measure annual progress on Long-Term Issue

Through 2020, management, and employees will benefit from the availability of an anonymous, secure avenue of reporting fraud, waste, abuse, and significant policy violations as evidenced by:



- 100% of employees are aware of the Hotline
- At least 95% of total allegations will be directed appropriately to the Hotline

81	% of employees aware of the Hotline	N/A	N/A	N/A	100%	100%
82	% of total allegations directed appropriately to the Hotline	94%	69%	82%	95%	95%

## Administrative - Executive Leadership

83	 % of key measures achieved	60%	40%	50%	75%	75%
84	% of full-time equivalent employees without an on the job injury (OJI) in the current fiscal year	93%	100%	100%	88%	88%
85	% of performance evaluations completed by the review date	80%	83%	71%	95%	95%
86	% of terminations submitted to the Personnel Department within 3 days of the termination date	N/A	N/A	N/A	95%	95%
87	# of full-time employees supported	7	7	7	8	8
88	Dollar amount of operating expenditures managed	1,033,019	1,039,556	1,057,689	1,229,738	1,229,738

## Audit Services - Audit Services


89	 % of audit recommendations accepted by management	100%	98%	99%	95%	95%
90	 % of City Council and other City decision makers rating audit services as good or excellent	85%	100%	100%	90%	90%
91	% of audit services completed within deadlines	78%	38%	31%	80%	80%
92	% of direct time on unscheduled services	7%	12%	21%	20%	26%
93	# of scheduled direct service hours provided	9,589	8,897	7,849	7,600	7,100
94	# of unscheduled direct service hours provided	748	1,260	2,033	1,900	2,500

## Ethics Assurance - Ethics Assurance

95	 % of employees aware of the Hotline	N/A	N/A	N/A	100%	100%
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<b>Ethics Assurance - Ethics Assurance</b>						
96	 % of total allegations directed appropriately to the Hotline	94%	69%	82%	95%	95%
97	% of actionable allegations assessed and assigned for investigation within 7 days of reporting	90%	92%	98%	90%	90%
98	# of allegation dispositions provided	32	56	62	38	60
99	# of allegations directed to the Ethics Assurance Program	27	55	71	40	60

