

# City Auditor's Office

FY18 Actual    FY19 Actual    FY20 Projection    FY20 Target    FY21 Target

## Long-Term Issue - Accountability

The continuing 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.
- Provide professional opinions and recommendations for improving City programs through published reports.
- Provide Hotline information to employees through presentations, posters, brochures, intranet and direct mailings.

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

Annually, 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 95% of audit recommendations will be accepted by management

1	% of City Council and other City decision makers rating audit services as "good" or "excellent"	100%	100%	100%	90%	90%
2	% of audit recommendations accepted by management	98%	100%	100%	95%	95%

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

Through 2024, management, and employees will benefit from timely review of reports of fraud, waste, abuse, and significant policy violations as evidenced by:

- At least 90% of actionable allegations will be assessed and assigned for investigation within seven days of reporting.

3	% of actionable allegations assessed and assigned for investigation within seven days of reporting	92%	100%	95%	90%	90%
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## Long-Term Issue - Complex Information Systems

The continuing reliance on complex information systems combined with rapid technology advancement creates a need for knowledge and expertise to assess controls over information systems that support critical operational and financial activities, which, if not addressed will lead to:

- Increased risks relating to system security, availability and integrity
- Programs failing to meet objectives
- Undetected violations of laws, regulations and policies


### Strategies to address the Long-Term Issue

- Contract with an information technology expert to perform a citywide information systems risk assessment.
- The risk assessment will be used to select future contracted information technology audits.



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

No results have been identified for this Issue

## Administrative - Executive Leadership


5	 % of key measures and strategic results achieved	40%	40%	100%	75%	75%
6	% of full-time equivalent employees without an on the job injury (OJI) in the current fiscal year	100%	97%	97%	100%	100%
7	% of performance evaluations completed by the review date	83%	67%	53%	95%	95%
8	% of terminations submitted to the Personnel Department by termination date	N/A	N/A	N/A	95%	95%
9	# of full-time employees supported	7	7	7	7	7
10	Dollar amount of operating expenditures managed	1,039,556	1,111,974	1,074,438	1,254,507	1,241,116

## Audit Services - Audit Services

11	 % of audit recommendations accepted by management	98%	100%	100%	95%	95%
12	 % of City Council and other City decision makers rating audit services as "good" or "excellent"	100%	100%	100%	90%	90%
13	% of audit services completed within deadlines	38%	50%	71%	80%	80%
14	% of available time on direct services	83%	84%	85%	73%	73%



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		FY18 Actual	FY19 Actual	FY20 Projection	FY20 Target	FY21 Target
<b>Audit Services - Audit Services</b>						
15	# of direct service hours provided	10,157.00	10,215.00	10,611.00	9,600.00	9,600.00
<b>Ethics Assurance - Ethics Assurance</b>						
16	 % of actionable allegations assessed and assigned for investigation within seven days of reporting	92%	100%	95%	90%	90%
17	# of allegation dispositions provided	56	55	38	60	60

