

City Auditor's Office

FY19 Actual FY20 Actual FY21 Projection FY21 Target FY22 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

58	% of City Council and other City decision makers rating audit services as "good" or "excellent"	100%	100%	94%	90%	90%
59	% of audit recommendations accepted by management	100%	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.

60	% of actionable allegations assessed and assigned for investigation within seven days of reporting	100%	95%	94%	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

61


Administrative - Executive Leadership

62	 % of key measures and strategic results achieved	40%	100%	100%	75%	75%
63	% of performance evaluations completed by the review date	67%	83%	100%	95%	95%

Audit Services - Audit Services

64	 % of audit recommendations accepted by management	100%	100%	100%	95%	95%
65	 % of City Council and other City decision makers rating audit services as "good" or "excellent"	100%	100%	94%	90%	90%
66	% of audit services completed within deadlines	50%	71%	50%	80%	80%
67	% of available time on direct services	83%	85%	86%	73%	73%
68	# of direct service hours provided	10,215.00	10,611.00	9,836.00	9,600.00	9,600.00

Ethics Assurance - Ethics Assurance

69	 % of actionable allegations assessed and assigned for investigation within seven days of reporting	100%	95%	94%	90%	90%
70	# of allegation dispositions provided	55	38	30	60	40

