City Auditor's Office

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 that could result in diminished ability to fund infrastructure and service improvements through voter-approved funding*
- *Diminished service levels that are not efficient or cost-effective*
- *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 by:

- *At least 90% of City Council and other City decision makers surveyed will rate audit services as "good" or "excellent"*
- *At least 95% of audit recommendations will be accepted by management*

		FY22 Actual	FY23 Actual	FY24 Projection	FY24 Target	FY25 Target
45	% of City Council and other City decision makers rating quality of audit services as "good" or "excellent"	100%	100%	100%	90%	90%
46	% of audit recommendations accepted by management	96%	100%	100%	95%	95%

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

Annually, 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 five days of reporting*

		FY22 Actual	FY23 Actual	FY24 Projection	FY24 Target	FY25 Target
47	% of actionable allegations assessed and assigned for investigation within 5 days of reporting	N/A	N/A	90%	90%	90%

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		FY22 Actual	FY23 Actual	FY24 Projection	FY24 Target	FY25 Target

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 update the citywide information systems risk assessment*
- *Coordinate outsourced assessments of information technology controls*

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

By 2026, control assessment will be completed for 75% of information systems rated as high-risk.

		FY22 Actual	FY23 Actual	FY24 Projection	FY24 Target	FY25 Target
48	% of information systems identified as high risk for which outsourced control assessments have been coordinated	N/A	N/A	55%	60%	65%

Administrative - Executive Leadership

49	🔑 % of key measures and strategic results achieved	50%	100%	75%	75%	75%

Audit Services - Audit Services

50	🔑 % of audit recommendations accepted by management	96%	100%	100%	95%	95%
51	🔑 % of City Council and other City decision makers rating quality of audit services as "good" or "excellent"	100%	100%	100%	90%	90%
52	% of available time on direct services	86%	85%	85%	80%	80%
53	% of City Council and other City decision makers rating timeliness of audit services as good or excellent	N/A	N/A	100%	80%	90%
54	% of information systems identified as high risk for which outsourced control assessments have been coordinated	N/A	N/A	55%	60%	65%
55	# of direct service hours provided	9,700	11,234	11,710	11,038	11,053

Ethics Assurance - Ethics Assurance

56	🔑 % of actionable allegations assessed and assigned for investigation within 5 days of reporting	N/A	N/A	90%	90%	90%

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		FY22 Actual	FY23 Actual	FY24 Projection	FY24 Target	FY25 Target
Ethics Assurance - Ethics Assurance						
57	# of allegation dispositions provided	26	33	26	40	40
58	# of actionable allegations received	23	26	40	40	40