

DECISION PACKAGE FY 2021

DEPARTMENT: City Auditor
CONTACT: Kimberly Houston

TITLE OF DECISION PACKAGE:
Three-year Independent Peer Review

1.) WHAT ARE YOU PROPOSING TO DO?

This decision package will provide for an independent peer review to be conducted on the City Auditor's Office.

In accordance with City Charter and City Ordinance Chapter 12 1/2 - 7, the City Auditor's Office is required to adhere to government auditing standards. These standards require our office to undergo a peer review every 3 years. The last peer review occurred October 2018 where we received a certificate of compliance for meeting government auditing standards. Our next peer review must occur in calendar year 2021.

2.) WHAT SERVICES ARE AFFECTED AND HOW BY THIS DECISION?

A peer review provides assurance to stakeholders that the audit shop is operating in compliance with government audit standards.

As a benefit of our membership in the Association of Local Government Auditors (ALGA), peer review services are provided free of charge and the City is only responsible for travel expenses incurred by the peer reviewers. Audit professionals from other governmental organizations will spend approximately five days on-site reviewing our audit procedures and projects for compliance with audit standards.

A written report will be provided to the Audit Committee which may address any deficiencies noted or recommendations for improvement.

3.) HOW DOES THIS DECISION AFFECT YOUR MISSION?

Compliance with City Charter, City Ordinance, and Generally Accepted Government Audit Standards (GAGAS) promulgated by the U.S. Government Accountability Office.

4.) IMPACT TO PERFORMANCE METRICS:

Performance Measures help management determine how this submission will impact the programs and/or services your department provides to the community and/or City departments.

Performance Measures	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Estimate FY 2021 [No Change]	Estimate FY 2021 [With Change]
Description of Input:					
Three-Year Peer Review	0.00	1.00	0.00	0.00	1.00
Description of Output:					
GAGAS Compliance	0.00	1.00	0.00	0.00	1.00
Outcomes:					
Certificate of Compliance	0.00	1.00	0.00	0.00	1.00

5.) FINANCIAL IMPACT:

REVENUES:	\$	-	ADDITIONS:	none
EXPENDITURES:	\$	4,000.00	REDUCTIONS:	none
			PROMOTIONS:	none
NET EXPENDITURE (REVENUE):	\$	4,000.00	DEMOTIONS:	none

6.) OTHER CONSIDERATIONS:



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TITLE OF DECISION PACKAGE:
Add two audit positions

1.) WHAT ARE YOU PROPOSING TO DO?

The City Auditor's Office is proposing to add one Senior Auditor (grade 213) and one Auditor (grade 209). The intent is to fill these positions midway through FY2021.

2.) WHAT SERVICES ARE AFFECTED AND HOW BY THIS DECISION?

The City Auditor's Office FTE level has remained the same for the past 8 years. Adding these positions increases the number of experienced audit staff, adds an additional project reviewer, increases output, shortens the duration of engagements and increases the efficiency of department operations.

3.) HOW DOES THIS DECISION AFFECT YOUR MISSION?

Adding personnel allows for the department to complete more audit projects and operate more efficiently.

4.) IMPACT TO PERFORMANCE METRICS:

Performance Measures help management determine how this submission will impact the programs and/or services your department provides to the community and/or City departments.

Performance Measures	Actual FY 2018	Actual FY 2019	Estimated FY 2020	Estimate FY 2021 [No Change]	Estimate FY 2021 [With Change]
Description of Input:					
FTE/Personnel	4.00	4.00	4.00	4.00	6.00
Description of Output:					
Personnel Hours	8320.00	8320.00	8320.00	8320.00	12480.00
Outcomes:					
Audit/Follow-up Reports	4.00	4.00	4.00	4.00	8.00

5.) FINANCIAL IMPACT:

REVENUES:	\$	-	ADDITIONS:	2.00
EXPENDITURES:	\$	97,785.00	REDUCTIONS:	
NET EXPENDITURE (REVENUE):	\$	97,785.00	PROMOTIONS:	
			DEMOTIONS:	

6.) OTHER CONSIDERATIONS:

