

AUDIT DEPARTMENT

The mission of the Audit Department is to promote honest, effective and fully accountable City government. The primary objective of the Audit Department is to assist the Mayor, members of the City Council and City management in the effective discharge of their responsibilities by furnishing them with analysis, appraisals, recommendations, counsel and information concerning the activities reviewed. The Audit Department helps to improve City government performance and accountability by:

- Assessing the reliability of financial and operating information.
- Evaluating the efficiency and effectiveness of departments.
- Testing the adequacy of controls for preventing waste and safeguarding assets.
- Verifying compliance with policies, procedures, and regulations.
- Providing City employees with ways to increase internal control knowledge and awareness and improve assessment capabilities.

The Audit Department is committed to providing independent and objective assurance and management advisory services in accordance with the Institute of Internal Auditor's Standards for the Practices of Internal Auditing and relevant governmental auditing standards. It seeks to proactively identify risks, evaluate controls, and make recommendations that will strengthen City operations.

PRIORITIES FOR FISCAL YEAR 2016
<ul style="list-style-type: none">• Conduct scheduled audits to evaluate controls, note commendable practices and recommend workable improvements• Assist the external auditors with the annual audits of the CAFR and Federal Funds.• Continue to develop and awareness among City employees that the maintenance of good internal controls is the responsibility of all employees.• Monitor prior audits to assure complete and effective implementation of agreed-upon recommendations.• Advise and consult with City management regarding improvements in operating efficiencies, effectiveness and results.• Continue to development the knowledge, skills and effectiveness of departmental staff and ensure that the Department continues to set an example for all City Departments through its professional work ethic, integrity, objectivity, and confidentiality.

SUMMARY OF FUNDING FOR THE AUDIT DEPARTMENT

TOTAL ALL FUNDS AUDIT DEPARTMENT	ACTUAL FY2013	ACTUAL FY2014	BUDGET FY2015	PROPOSED FY2016
Personal Services	467,585	375,081	387,053	419,257
Materials, Supplies & Equipment	235,249	252,454	263,457	256,353
Internal Services	86,547	88,492	104,800	107,642
TOTAL	789,381	716,027	755,310	783,252
STAFFING LEVELS	4.00	4.00	4.00	4.00

GENERAL FUND AUDIT DEPARTMENT	ACTUAL FY2013	ACTUAL FY2014	BUDGET FY2015	PROPOSED FY2016
Personal Services	467,585	375,081	387,053	419,257
Materials, Supplies & Equipment	175,249	181,562	192,100	184,880
Internal Services	86,547	88,492	104,800	107,642
TOTAL	729,381	645,135	683,953	711,779
STAFFING LEVELS	4.00	4.00	4.00	4.00

WATER/SEWER FUND AUDIT DEPARTMENT	ACTUAL FY2013	ACTUAL FY2014	BUDGET FY2015	PROPOSED FY2016
Materials, Supplies & Equipment	60,000	70,892	71,357	71,473
TOTAL	60,000	70,892	71,357	71,473
STAFFING LEVELS	0.00	0.00	0.00	0.00

MAJOR FUNDING CHANGES FROM PRIOR YEAR

- Personal Services increased by \$32,204. The increase is attributed to a change in the Position Allocation List that occurred during FY 2015. The Department deleted an Auditing Administrative Assistant position and added a new Staff Auditor position. The Staff Auditor position has a higher salary and is budgeted at a higher-cost health insurance plan.
- Materials, Supplies & Equipment decreased a total of \$7,220. Professional Fees decreased by \$6,000 due to savings for outside auditors. Additionally, Printing and Advertising was reduced \$1,000 to zero.
- Internal Services increased \$2,842, primarily due to the rise in Data Processing costs (up \$2,676).
- In the Water/Sewer Fund, Materials, Supplies & Equipment increased \$116 due to higher Indirect Cost charges.