



## Finance Committee Budget Hearing Audit Department April 9, 2025

1. Considering the court mandated Property Tax Reassessment for New Castle County that was done by Tyler Technologies, which the methodology used is based on market rate value, please share any budgetary or fiscal plans to audit the data file. Please explain why or why not.
  - a) Specify if any possible consideration for use with Thirdline Software that is for Municipal Analytics, budgeted for **\$100,000**.
  - b) Specify if any possible consideration with Gartner service, budgeted for **~\$46K**.
2. Understanding the recent Indirect Cost Study done by Black & Vetch, share the new cost drivers used that resulted in cost in your Water Sewer Fund budget increasing **~384%**.
3. Discuss the mechanisms in place to ensure that both internal and external clients are abreast of the City's fraud hotline.
  - a) Share the amount of funds budgeted.
  - b) Specify the number of calls for FY23, FY24, and year to date.
  - c) Specify if any calls led to fraud investigation, per year, for the last 5 years.
  - d) Share the number of Risk Assessments submitted FY23, FY24, and FY25.
4. Discuss any proposed changes to positions (new position, deleted position, upgrade, realignment, transition, downgrade, title change, salary changes, etc.).
5. Discuss the planned use of **~\$248K** budgeted in the Consultants account line (across both the General and Water Sewer Funds).
  - a) Specify vendor name, duration of the contract, and how long the City has been doing business with this vendor.
  - b) Specify if the vendor has affiliation with inclusion of DBE's.

6. Discuss the number of planned audits proposed for FY26, and the number of planned audits versus completed audits for FY24 and FY25.
  - a) Specify the number of audits that will be carried over to FY26 if any.
  - b) Specify the number of audits that have been done externally per year, the last 3 years.

**All Departments**

7. Provide FY26 proposed organizational chart with the total number of employees (i.e. permanent, temporary, contract, vacancies).