

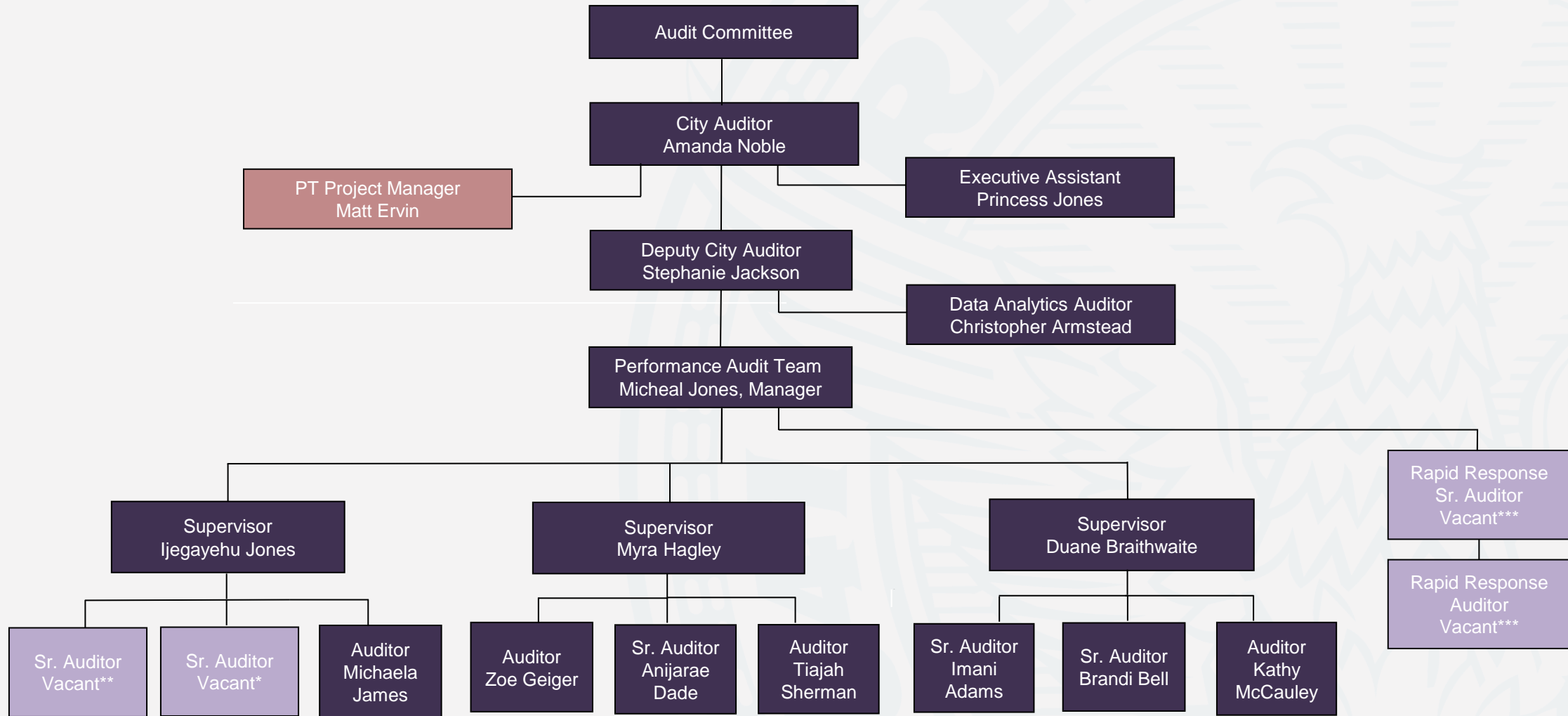


DEPARTMENT OF AUDIT

FY2025 PROPOSED BUDGET REVIEW

May 21, 2024

FY2025 Organizational Structure Chart



*Offer accepted; position to be filled out of class as an Auditor May 2024

**Offer accepted; position to be filled out of class as an Auditor July 2024

***New positions to be created in FY25 Position Paper; plan to fill January 2025

FY2025 Year in Review and Look Ahead



Accomplishments (FY24)

1. Releasing 11 audit reports covering general fund, aviation, and watershed topics
2. Closing approximately one-quarter of the recommendations open at the beginning of the year with 87% of those recommendations implemented
3. Implementing a new risk assessment model with goals of gathering more input from the administration and incorporating more forward-looking rather than lagging indicators

FY25 What's New and Improved

1. Adding a new quick response audit team to respond more quickly to requests while still providing citywide, in-depth audit coverage
2. Finalizing and releasing prioritization for open audit recommendations
3. Piloting a department-level risk assessment to gather more management input and identify risk-based audit opportunities

FY2025 Position Count By Fund (FTE)



Headcount				
Fund	Filled	Vacant		Total
		Funded	Unfunded	
General (1001)	10.88	2.72	0.00	13.60
Watershed (5051)	2.56	0.64	0.00	3.20
Aviation (5501)	2.56	0.64	0.00	3.20
Total	16.00	4.00	0.00	20.00

Avg. Vacancy Rate (FY23):
1.4%

FY2025 Year Over Year Budget Trend



Department of Audit			
Fund	FY2024 Adopted	FY2025 Proposed	% Variance
General Fund	1,954,934	2,035,401	4.12%
Aviation Fund	876,127	844,289	(3.63%)
Water & Wastewater Fund	876,128	844,289	(3.63%)
Total	\$3,707,189	\$3,723,979	0.45%

FY2025 Proposed Budget and Year over Year Trend (General Fund)



Expenditures and Appropriations	FY24 Adopted	FY25 Proposed	Variance
Salaries, Regular (Full Time + Extra Help)	1,091,030	1,171,511	80,481
Salaries, Sworn (Full Time + Extra Help)	0	0	0
Overtime	0	0	0
Benefits (Group Health, Retirement, and Other)	275,975	289,337	13,362
TOTAL PERSONNEL	\$1,367,005	\$1,460,848	\$93,843
Purchased / Contracted Services	558,615	540,501	(18,114)
Supplies	24,934	30,038	5,104
Capital Outlays	0	0	0
Interfund / Interdepartmental Charges	0	0	0
Other Costs	4,380	4,014	(\$366)
Other Financing Uses	0	0	0
TOTAL OTHER EXPENSES	\$587,929	\$574,553	(\$13,376)
TOTAL PERSONNEL AND OTHER EXPENSES	\$1,954,934	\$2,035,401	\$80,467

- Adding two new positions to create a rapid response team to better respond to small audit requests; planning to fill these positions mid-year



Q & A

THANK
YOU





APPENDIX

FY2025 Position Count By Office (FTE)



Full Time Equivalent by Office									
Office	General Fund			Other Operating Funds			Total Operating Funds		
	FY24	FY25	YOY Variance	FY24	FY25	YOY Variance	FY24	FY25	YOY Variance
Office Of Audit	12.24	13.60	1.36	5.76	6.40	0.64	18.00	20.00	2.00
Total	12.24	13.60	1.36	5.76	6.40	0.64	18.00	20.00	2.00

FY2025 Budget Changes By Office



Budget Changes by Office

Office	General Fund			Other Operating Funds			Total Operating Funds		
	FY24	FY25	YOY Variance	FY24	FY25	YOY Variance	FY24	FY25	YOY Variance
Office Of Audit	1,954,934	2,035,401	80,467	1,752,255	1,688,578	(\$63,677)	3,707,189	3,723,979	16,790
Total	\$1,954,934	\$2,035,401	\$80,467	\$1,752,255	\$1,688,578	(\$63,677)	\$3,707,189	\$3,723,979	\$16,790