

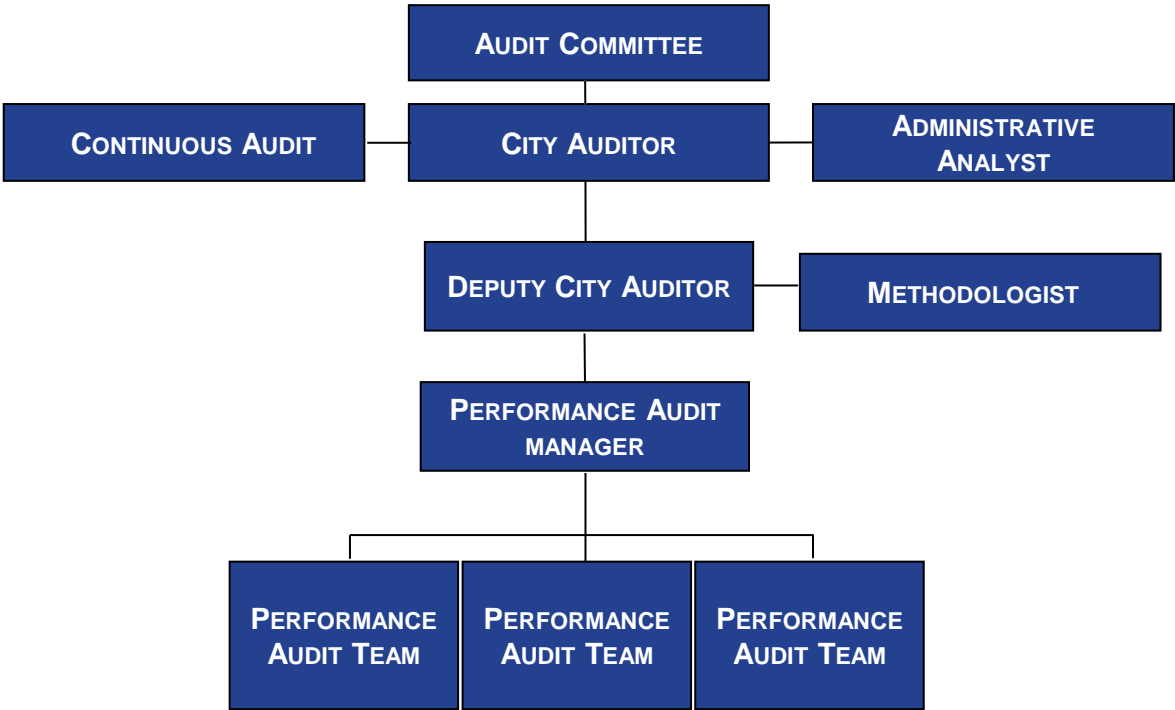
City Auditor's Office

FY23 Proposed Budget Review

May 17, 2022



FY23 Organizational Structure



FY22 Highlights



Performance Audits

- Parks and Recreation Fees
- NIST Cybersecurity
- Building and Zoning Code Enforcement
- Aviation Facilities Maintenance Staffing
- Direct Payments
- Streetlighting
- Contract Compliance Follow-Up Testing
- Extra Help
- Oracle Time and Labor Implementation
- DWM Inventory and Fixed Assets

Follow-Up

- Implemented system to facilitate real-time tracking
- Closed approximately one quarter of open recommendations
- 70% implementation rate
- Interactive dashboard for public reporting

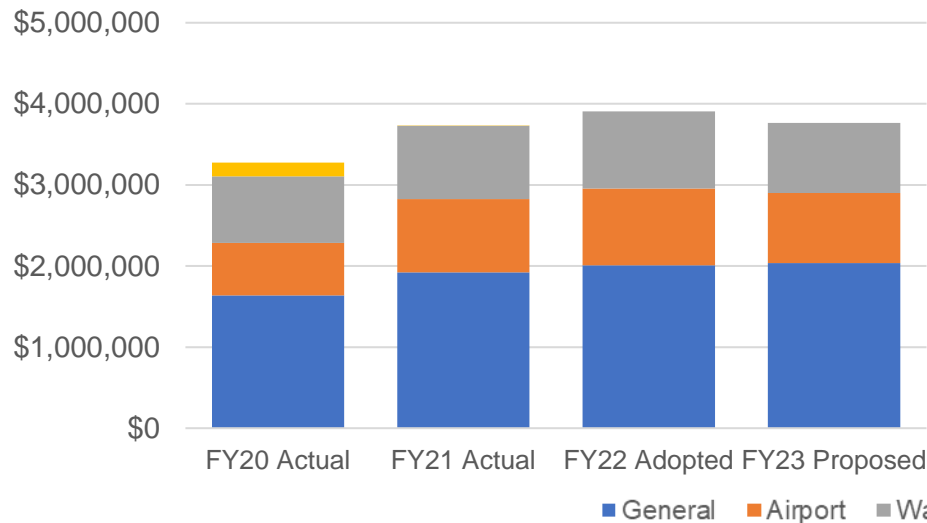
Continuous Audit

- Implemented controls to continuously monitor:
 - 49 segregation of duties conflict pairs
 - 13 access to sensitive business activities
 - 25 financial/HR transactional red flags

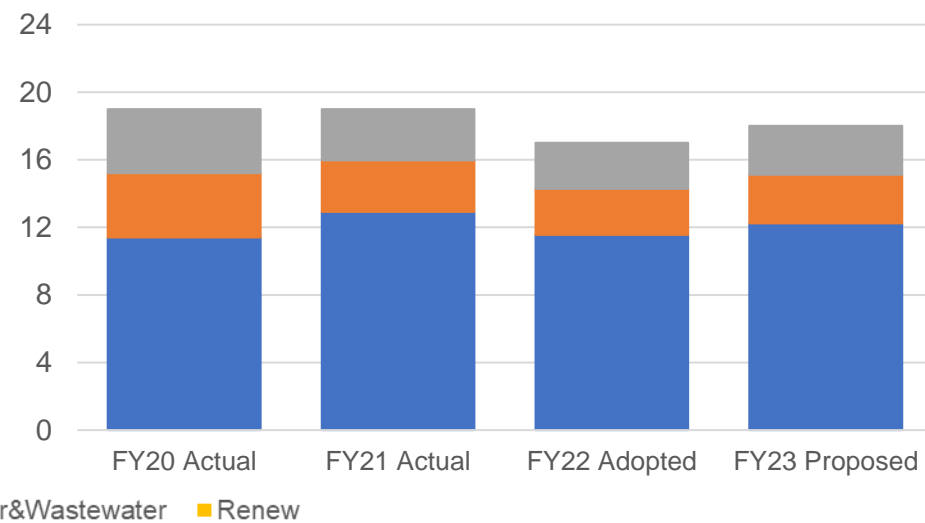
Summary of Current Operations



Budget trend



Headcount



Operational areas

- Audit Committee
 - External Financial Audit
- Performance Audits
- Follow-Up
- Continuous Audit Program

Key metrics

- Number of Reports Released
- Average Staff Hours per Audit
- Recommendation Agreement Rate
- Recommendations Closed
- Percent of Closed Recommendations Implemented

FY2023 Proposed Budget



Major Category	Proposed Budget
Personnel and Employee Benefits	\$ 1,447,508
Purchased / Contracted Services	\$ 557,595
Supplies	\$ 26,974
Other Costs	\$ 3,360
General Fund Budget	\$ 2,035,437

Authorized Positions



FTE	FY2022	FY2023
Active	17	17
Vacant Funded	0	1
Vacant Unfunded	0	0
Total	17	18

Key Metrics for FY23



Performance Audit

- Goal is to release 12 reports, including:
 - Cash Handling
 - Beltline Special Services District
 - Employee Benefits
 - Solid Waste Services
 - Grants Management
 - In-Rem Process

Follow-Up

- Continue to reduce backlog of open audit recommendations

Continuous Audit

- Finish data cleanup and fine tune controls to reduce false positives
- Create a continuous audit dashboard

Department's Basic Plan of Operation for FY23



Personnel Deployment Strategies

- Reorganized the office to maintain specialized technical skills as resources for all teams
- Created a new performance audit supervisor classification and reimagined the role of the performance audit manager to develop a clear career path, promote professional development, and enhance employee retention
- Added one position to respond more quickly to City Council and management requests

Contracts/ Agreements

- Audit Committee is responsible for selecting and overseeing the external financial audit firm