

City Auditor

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All Funds Summary

All Funds	Use of Funds	2022 Actual	2023 Original Budget	* 2023 Amended Budget	2024 Budget	2024 Budget - * 2023 Amended Budget
	General Fund ¹	\$1,762,301	\$1,936,103	\$1,936,103	\$2,056,426	\$120,323
Total	\$1,762,301	\$1,936,103	\$1,936,103	\$2,056,426	\$120,323	
Positions						
General Fund	14.00	14.00	14.00	15.00	1.00	
Total	14.00	14.00	14.00	15.00	1.00	

* 2023 Amended Budget as of 8/31/2023

¹ While the entire budget is included in the General Fund, the Auditor's Office invoices Enterprises for related audits and recognizes the payments as General Fund revenue.

Significant Changes vs. 2023

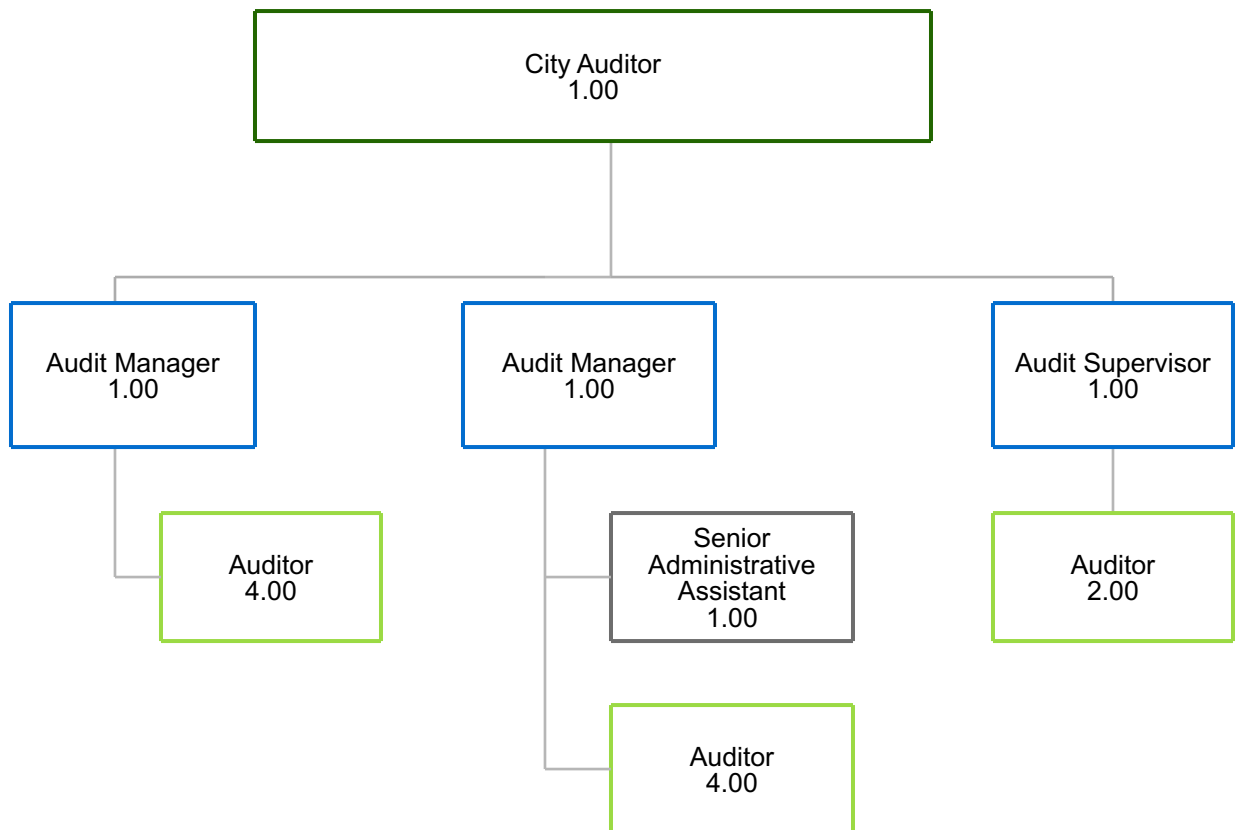
- Increase of approximately \$104,000 in the General Fund mainly to fund existing positions, pay for performance, and benefit cost adjustments
- Decrease of \$66,390 in the General Fund due to operating budget reductions
- Increase of approximately \$83,000 in the General Fund to fund 1.00 FTE CSU Auditor (offset by revenue)

City Auditor - Overview

The mission of the Office of the City Auditor is to provide City Council with an independent, objective and comprehensive auditing program for the City and its enterprises: to evaluate the adequacy of financial and operational internal controls, as well as the effectiveness and efficiency of processes; and provide the Council, Utilities Board, management, and employees objective analyses, appraisals, and recommendations for improving systems and activities.

The Audit Committee, made up of at least two members of City Council along with three residents appointed by Council, provides oversight to the City Auditor. The role of the Audit Committee is specified in an Audit Committee Charter adopted by City Council. The Audit Committee meets monthly and reviews all audit reports before they are issued publicly. All audit reports are published on the City's website.

City Auditor - Organizational Chart



Strategic Plan Update



Building Community & Collaborative Relationships

Initiatives			
3.2 Expand awareness and collaboration with stakeholders by creating a culture of service for client organizations and their leaders.			
Performance Measures	Percentage Completion		
	Actual 2022	Estimated 2023	Projected 2024
3.2.1 Obtain performance feedback after each risk-based audit and document results. Goal of 75% of audits show positive value add.	100%	100%	100%
3.2.2 Develop activities to increase awareness, such as promotion of the Fraud Reporting Hotline.	100%	100%	100%
Notable Achievements			
3.2.2 In Q2 2022 City Auditor Podcast was created and provided to City and CSU employees and the public to promote the Fraud Reporting Hotline and increase awareness. More than 1,500 views.			
3.2.2 In 2023, increased management meetings for 2024 audit planning and have completed 43 to date. Auditor Fraud team is working monthly with City Communications to improve fraud awareness materials and activities. City Auditor staff met with new City Councilmembers and a variety of departments to increase awareness of services.			



Excelling In City Services

Initiatives			
4.3 Leveraging technology and business improvement practices to deliver timely, relevant, and impactful audits.			
Performance Measures	Percentage Completion		
	Actual 2022	Estimated 2023	Projected 2024
4.3.1 Employ communication and internal quality assurance processes to achieve 75% audit recommendations implemented or resolved annually.	100%	100%	100%
4.3.2 Implement project management initiatives with the goal of achieving 80% audit completion annually.	100%	100%	100%
4.3.3 Utilize at least 250 hours a year on internal efficiency and effective continuous improvements.	100%	100%	100%
Notable Achievements			
<p>4.3.2 Since Q2 2022, 40 out of 51 projects on the annual work plan have been completed. Key 2023 published reports:</p> <ul style="list-style-type: none"> • Colorado Springs Utilities Enterprise Resource Planning System Implementation • Pikes Peak - America's Mountain Cash Receipts Audit • Colorado Springs Utilities Resource Management System User Access • Colorado Springs Airport Contract Administration • Colorado Springs Utilities Sustainable Energy Plan Monitoring - 2022 • City of Colorado Springs Information Technology Account Management • Colorado Springs Utilities Enterprise Balanced Scorecard • City of Colorado Springs Fire Department Sworn Overtime Trends • Colorado Springs Utilities Customer Technology Modernization Implementation • City of Colorado Springs and Colorado Springs Utilities Fleet Management and Maintenance Services Procurement <p>City of Colorado Springs Audits Colorado Springs Utilities Audits Colorado Springs Airport Audits</p>			

This Strategic Plan update identifies each department's initiatives, performance measures, and a sampling of notable achievements. The Percentage Completion section represents quantitative progress made on each performance measure. The term 'Complete' indicates that all activities of a performance measure have been fully achieved. If '-' is shown, activity has not started on the performance measure. '100%' reflects performance measure activity is satisfied and is ongoing for the life of the Strategic Plan. For the full description of each initiative and performance measure, reference the bolded ID numbers in the City's Strategic Plan beginning on Page 19 of this document.

The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2023, and changes occurring as part of the 2024 Budget for the General Fund.

City Auditor - General Fund: Summary, Funding, and Position Changes

General Fund	Use of Funds	2021 Actual	2022 Actual	2023 Original Budget	* 2023 Amended Budget	2024 Budget	2024 Budget - * 2023 Amended Budget
	Salary/Benefits/Pensions	\$1,334,944	\$1,659,972	\$1,831,146	\$1,831,146	\$1,971,469	\$140,323
	Operating	61,222	51,111	104,957	104,957	84,957	(20,000)
	Capital Outlay	0	51,218	0	0	0	0
	Total	\$1,396,166	\$1,762,301	\$1,936,103	\$1,936,103	\$2,056,426	\$120,323
	Revenue	\$1,047,552	\$1,217,726	\$1,213,506	\$1,213,506	\$1,389,883	\$176,377
	Position Title	2022 Actual	2023 Original Budget	* 2023 Amended Budget	2024 Budget	2024 Budget - * 2023 Amended Budget	
	Administrative Assistant, Senior	1.00	1.00	1.00	1.00	0.00	
Audit Manager	2.00	2.00	2.00	2.00	0.00		
Audit Supervisor	1.00	1.00	1.00	1.00	0.00		
Auditor I/II	3.00	3.00	2.50	3.50	1.00		
City Auditor	1.00	1.00	1.00	1.00	0.00		
Information Systems Auditor I	0.00	0.00	1.00	1.00	0.00		
Information Systems Auditor II	3.00	3.00	1.50	1.50	0.00		
Senior Auditor	3.00	3.00	4.00	4.00	0.00		
Total Positions	14.00	14.00	14.00	15.00	1.00		

* 2023 Amended Budget as of 8/31/2023

City Auditor - General Fund: Summary, Funding, and Position Changes

Funding Changes	During 2023	* 2023 Amended - 2023 Original Budget
	None	\$0
	Total During 2023	\$0
	For 2024	2024 Budget - * 2023 Amended Budget
	Salaries/Benefits/Pensions	
	Net change to fund existing positions	\$48,582
	Increase to fund pay for performance and pay progression	47,799
	Increase to fund medical cost adjustments	7,751
	Increase to fund 1.00 FTE (CSU Auditor - offset by revenue)	82,581
	Decrease due to operating budget reductions	(46,390)
	Total Salaries/Benefits/Pensions	\$140,323
	Operating	
	Decrease due to operating budget reductions	(\$20,000)
	Total Operating	(\$20,000)
Total For 2024	\$120,323	

Position Changes	During 2023	* 2023 Amended - 2023 Original Budget
	None	0.00
	Total During 2023	0.00
	For 2024	2024 Budget - * 2023 Amended Budget
	Add 1.00 FTE CSU Auditor (offset by revenue)	1.00
	Total For 2024	1.00

* 2023 Amended Budget as of 8/31/2023

City of Colorado Springs Budget Detail Report

001 - GENERAL FUND
City Auditor

Acct # - Description	2021 Actual	2022 Actual	2023 Original Budget	* 2023 Amended Budget	2024 Budget	2024 Budget - * 2023 Amended Budget
Salaries/Benefits/Pensions						
51003 - REDUCTION IN SALARIES BENEFITS	0	0	0	0	(46,390)	(46,390)
51205 - CIVILIAN SALARIES	1,024,217	1,285,709	1,406,135	1,406,135	1,547,146	141,011
51210 - OVERTIME	114	0	0	0	0	0
51220 - SEASONAL TEMPORARY	10,507	0	0	0	0	0
51260 - VACATION BUY PAY OUT	10,378	9,378	0	0	0	0
51299 - SALARIES REIMBURSEMENTS	(13,189)	(13,476)	0	0	0	0
51610 - PERA	143,269	182,129	207,546	207,546	226,591	19,045
51615 - WORKERS COMPENSATION	4,985	6,446	6,787	6,787	4,942	(1,845)
51620 - EQUITABLE LIFE INSURANCE	2,421	2,991	5,331	5,331	5,090	(241)
51640 - DENTAL INSURANCE	5,568	6,555	6,540	6,540	7,620	1,080
51670 - PARKING FOR EMPLOYEES	5,370	7,300	9,000	9,000	9,000	0
51690 - MEDICARE	14,733	18,369	20,389	20,389	23,163	2,774
51696 - ADVANTAGE HD MED PLAN	119,226	146,305	160,918	160,918	184,807	23,889
51697 - HRA BENEFIT TO ADV MED PLAN	7,345	8,266	8,500	8,500	9,500	1,000
Salaries/Benefits/Pensions Total	1,334,944	1,659,972	1,831,146	1,831,146	1,971,469	140,323
Operating						
52003 - REDUCTION IN OPERATING	0	0	0	0	(20,000)	(20,000)
52105 - MISCELLANEOUS OPERATING	12	12	0	0	0	0
52110 - OFFICE SUPPLIES	1,092	751	1,000	1,000	1,000	0
52111 - PAPER SUPPLIES	250	76	396	396	396	0
52120 - SOFTWARE SUBSCRIPTION/LICENSE	110	0	0	0	0	0
52125 - GENERAL SUPPLIES	10,925	1,749	1,600	1,600	1,600	0
52135 - POSTAGE	2	169	100	100	100	0
52305 - MAINT SOFTWARE & OTHER FEES	14,877	16,334	36,745	36,745	36,745	0
52415 - CONTRACTS AND SPEC PROJECTS	18,030	3,065	20,000	20,000	20,000	0
52575 - SERVICES	621	637	500	500	500	0
52605 - CAR MILEAGE	37	83	754	754	754	0
52607 - CELL PHONE ALLOWANCE	518	540	540	540	540	0
52615 - DUES AND MEMBERSHIP	5,642	5,041	8,500	8,500	8,500	0
52625 - MEETING EXPENSES IN TOWN	691	1,323	706	706	706	0
52630 - TRAINING	6,166	13,025	19,924	19,924	19,924	0
52645 - SUBSCRIPTIONS	131	262	267	267	267	0
52655 - TRAVEL OUT OF TOWN	(855)	1,890	10,629	10,629	10,629	0
52735 - TELEPHONE LONG DIST CALLS	0	0	35	35	35	0
52775 - MINOR EQUIPMENT	0	1,600	0	0	0	0
52776 - PRINTER CONSOLIDATION COST	2,936	4,502	3,150	3,150	3,150	0
52874 - OFFICE SERVICES PRINTING	37	52	111	111	111	0
Operating Total	61,222	51,111	104,957	104,957	84,957	(20,000)
Capital Outlay						
53030 - FURNITURE AND FIXTURES	0	21,218	0	0	0	0
53095 - IMPROVEMENT TO CAP ASSETS	0	30,000	0	0	0	0
Capital Outlay Total	0	51,218	0	0	0	0
Grand Total	1,396,166	1,762,301	1,936,103	1,936,103	2,056,426	120,323

City of Colorado Springs Budget Detail Report

001 - GENERAL FUND
City Auditor

Acct # - Description	2021 Actual	2022 Actual	2023 Original Budget	* 2023 Amended Budget	2024 Budget	2024 Budget - * 2023 Amended Budget
Revenue						
46170 - REIMBURSEMENT FR OTHER FUNDS	110,727	133,552	81,504	81,504	92,376	10,872
46173 - REIMBURSEMENT FR UTILITY FUND	936,825	1,084,174	1,132,002	1,132,002	1,297,507	165,505
Revenue Total	1,047,552	1,217,726	1,213,506	1,213,506	1,389,883	176,377

* 2023 Amended Budget as of 8/31/2023

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