

# City Auditor

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## 2021 Strategic Plan Initiatives

ID	Goal	Initiative
3.2	Building Community & Collaborative Relationships	Expand awareness and collaboration with stakeholders by creating a culture of service for client organizations and their leaders
4.3	Excelling in City Services	Leveraging technology and business improvement practices to deliver timely, relevant, and impactful audits

Note: The ID number above corresponds to the Initiatives described in the City Strategic Plan, pg. 1-1.

## All Funds Summary

	Use of Funds	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
<b>All Funds</b>	General Fund <sup>1</sup>	\$1,664,110	\$1,699,108	\$1,686,341	\$1,714,482	\$28,141
	<b>Total</b>	<b>\$1,664,110</b>	<b>\$1,699,108</b>	<b>\$1,686,341</b>	<b>\$1,714,482</b>	<b>\$28,141</b>
	<b>Positions</b>					
	General Fund	14.00	14.00	14.00	14.00	0.00
	<b>Total</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>0.00</b>

\* 2020 Amended Budget as of 8/31/2020, which may include budget reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

<sup>1</sup> 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. 2020

- The 2021 budget includes the continuation of the General Fund 2020 Net Operating Reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic
- Increase of approximately \$8,000 in the General Fund mainly to fund existing positions, pay progression, parking increases, and medical and dental cost adjustments, net of a reduction due to hiring delays in 2021
- Increase of \$20,000 to fund external consultants to assist with the Colorado Springs Utilities audit offset by related revenue

## City Auditor - Overview

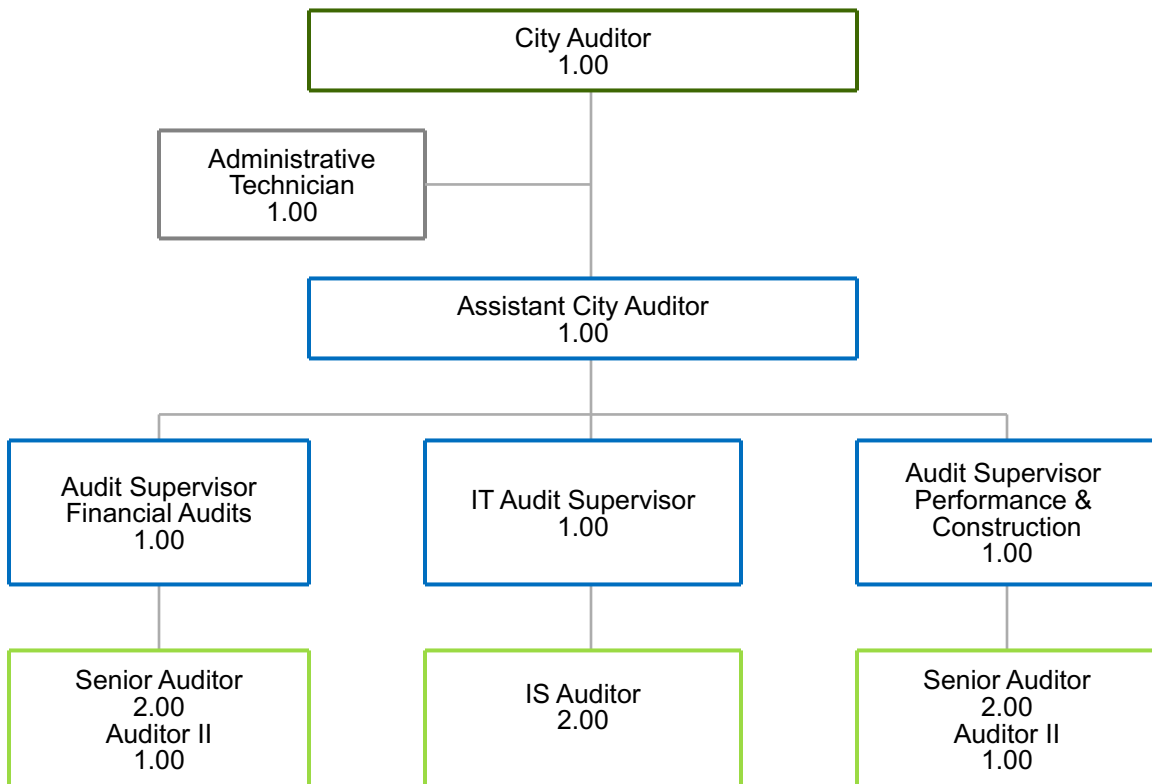
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The mission of the Office of the City Auditor is to provide City Council with an independent, objective and comprehensive auditing program for the City and its enterprises: to evaluate the adequacy of financial and operational internal controls, as 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 citizens 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

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The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2020, and changes occurring as part of the 2021 General Fund Budget.

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

	Use of Funds	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
	Salary/Benefits/Pensions	\$1,393,969	\$1,585,430	\$1,630,151	\$1,630,151	\$1,638,292	\$8,141
	Operating	54,109	78,680	68,957	56,190	76,190	20,000
	<b>Total</b>	<b>\$1,448,078</b>	<b>\$1,664,110</b>	<b>\$1,699,108</b>	<b>\$1,686,341</b>	<b>\$1,714,482</b>	<b>\$28,141</b>
<b>General Fund</b>	<b>Revenue</b>	<b>\$868,270</b>	<b>\$1,100,184</b>	<b>\$1,091,816</b>	<b>\$1,091,816</b>	<b>\$1,179,993</b>	<b>\$88,177</b>
	<b>Position Title</b>		<b>2019 Actual</b>	<b>2020 Original Budget</b>	<b>* 2020 Amended Budget</b>	<b>2021 Budget</b>	<b>2021 Budget - * 2020 Amended Budget</b>
	Administrative Technician		1.00	1.00	1.00	1.00	0.00
	Assistant City Auditor		1.00	1.00	1.00	1.00	0.00
	Audit Supervisor		2.00	2.00	2.00	2.00	0.00
	Auditor I/II		3.00	3.00	2.00	2.00	0.00
	City Auditor		1.00	1.00	1.00	1.00	0.00
	Information Systems (IS) Auditor		2.00	2.00	2.00	2.00	0.00
IT Audit Supervisor		1.00	1.00	1.00	1.00	0.00	
Senior Auditor		3.00	3.00	4.00	4.00	0.00	
	<b>Total Positions</b>		<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>0.00</b>

\* 2020 Amended Budget as of 8/31/2020, which may include budget reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

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

<b>Funding Changes</b>	<b>During 2020</b>	<b>* 2020 Amended - 2020 Original Budget</b>
	2020 Net Operating Reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic	(\$12,767)
	<b>Total During 2020</b>	<b>(\$12,767)</b>
	<b>For 2021</b>	<b>2021 Budget - * 2020 Amended Budget</b>
	<b>Salaries/Benefits/Pensions</b>	
	Net change to fund existing positions	(\$4,588)
	Increase to fund pay progression	13,323
	Increase to fund medical and dental cost adjustments	13,259
	Increase to fund employee parking	2,400
	Decrease due to hiring delay in 2021	(16,253)
	<b>Total Salaries/Benefits/Pensions</b>	<b>\$8,141</b>
	<b>Operating</b>	
	Increase to fund external consults to assist in the audit of Colorado Springs Utilities offset by related revenue	\$20,000
	<b>Total Operating</b>	<b>\$20,000</b>
	<b>Capital Outlay</b>	
	None	\$0
<b>Total Capital Outlay</b>	<b>\$0</b>	
<b>Total For 2021</b>	<b>\$28,141</b>	

<b>Position Changes</b>	<b>During 2020</b>	<b>* 2020 Amended - 2020 Original Budget</b>
	None	0.00
	<b>Total During 2020</b>	<b>0.00</b>
	<b>For 2021</b>	<b>2021 Budget - * 2020 Amended Budget</b>
	None	0.00
	<b>Total For 2021</b>	<b>0.00</b>

\* 2020 Amended Budget as of 8/31/2020, which may include budget reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

# City of Colorado Springs Budget Detail Report

001 - GENERAL FUND  
City Auditor

Acct # - Description	2018 Actual	2019 Actual	2020 Original Budget	* 2020 Amended Budget	2021 Budget	2021 Budget - * 2020 Amended Budget
<b>Salaries/Benefits/Pensions</b>						
51205 - CIVILIAN SALARIES	1,092,751	1,233,853	1,247,248	1,247,248	1,252,462	5,214
51245 - RETIREMENT TERM VACATION	5,302	273	0	0	0	0
51260 - VACATION BUY PAY OUT	7,069	8,215	0	0	0	0
51299 - SALARIES REIMBURSEMENTS	(15,050)	(15,634)	0	0	0	0
51610 - PERA	144,963	163,492	176,221	176,221	180,411	4,190
51615 - WORKERS COMPENSATION	2,521	4,457	4,814	4,814	4,941	127
51620 - EQUITABLE LIFE INSURANCE	3,098	3,465	4,920	4,920	4,965	45
51640 - DENTAL INSURANCE	5,965	6,716	6,771	6,771	6,996	225
51670 - PARKING FOR EMPLOYEES	3,126	3,686	5,040	5,040	7,440	2,400
51690 - MEDICARE	15,562	17,574	18,321	18,321	18,396	75
51695 - CITY EPO MEDICAL PLAN	2,409	0	0	0	0	0
51696 - ADVANTAGE HD MED PLAN	117,975	150,209	157,816	157,816	153,431	(4,385)
51697 - HRA BENEFIT TO ADV MED PLAN	8,278	9,124	9,000	9,000	9,250	250
<b>Salaries/Benefits/Pensions Total</b>	<b>1,393,969</b>	<b>1,585,430</b>	<b>1,630,151</b>	<b>1,630,151</b>	<b>1,638,292</b>	<b>8,141</b>
<b>Operating</b>						
52003 - REDUCTION IN OPERATING	0	0	0	(12,767)	0	12,767
52105 - MISCELLANEOUS OPERATING	96	12	0	0	0	0
52110 - OFFICE SUPPLIES	727	737	1,000	1,000	1,000	0
52111 - PAPER SUPPLIES	230	166	396	396	396	0
52125 - GENERAL SUPPLIES	1,534	696	1,600	1,600	1,600	0
52135 - POSTAGE	82	94	100	100	100	0
52220 - MAINT OFFICE MACHINES	0	0	680	680	0	(680)
52305 - MAINT SOFTWARE	13,398	245	15,745	15,745	15,745	0
52415 - CONTRACTS AND SPEC PROJECTS	0	32,088	5,000	5,000	25,000	20,000
52575 - SERVICES	280	0	150	150	150	0
52605 - CAR MILEAGE	748	272	754	754	754	0
52607 - CELL PHONE ALLOWANCE	600	600	0	0	0	0
52615 - DUES AND MEMBERSHIP	6,924	8,739	7,502	7,502	8,002	500
52625 - MEETING EXPENSES IN TOWN	1,366	140	526	526	706	180
52630 - TRAINING	17,932	20,969	16,097	16,097	17,213	1,116
52645 - SUBSCRIPTIONS	60	199	267	267	267	0
52655 - TRAVEL OUT OF TOWN	7,145	9,926	10,629	10,629	2,629	(8,000)
52735 - TELEPHONE LONG DIST CALLS	0	0	35	35	35	0
52738 - CELL PHONE BASE CHARGES	0	0	1,116	1,116	0	(1,116)
52775 - MINOR EQUIPMENT	0	780	0	0	0	0
52776 - PRINTER CONSOLIDATION COST	2,911	2,923	7,249	7,249	2,482	(4,767)
52874 - OFFICE SERVICES PRINTING	76	94	111	111	111	0
<b>Operating Total</b>	<b>54,109</b>	<b>78,680</b>	<b>68,957</b>	<b>56,190</b>	<b>76,190</b>	<b>20,000</b>
<b>Grand Total</b>	<b>1,448,078</b>	<b>1,664,110</b>	<b>1,699,108</b>	<b>1,686,341</b>	<b>1,714,482</b>	<b>28,141</b>
<b>Revenue</b>						
46170 - REIMBURSEMENT FR OTHER FUNDS	75,000	219,984	194,273	194,273	187,533	(6,740)
46173 - REIMBURSEMENT FR UTILITY FUND	793,270	880,200	897,543	897,543	992,460	94,917
<b>Total Revenue</b>	<b>868,270</b>	<b>1,100,184</b>	<b>1,091,816</b>	<b>1,091,816</b>	<b>1,179,993</b>	<b>88,177</b>

\* 2020 Amended Budget as of 8/31/2020, which may include budget reductions due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic

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