

# City Auditor

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## All Funds Summary

All Funds	Use of Funds	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
	General Fund <sup>1</sup>	\$1,455,089	\$1,714,482	\$1,735,376	\$1,912,190	\$176,814
<b>Total</b>	<b>\$1,455,089</b>	<b>\$1,714,482</b>	<b>\$1,735,376</b>	<b>\$1,912,190</b>	<b>\$176,814</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>	

\* 2021 Amended Budget as of 8/13/2021, which includes the reinstatement of budget that had been reduced during 2020 and 2021 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. 2021

- Increase of approximately \$161,000 in the General Fund mainly to fund existing positions, pay for performance, movements within the salary structure, parking increases, medical cost adjustments, and removal of the hiring delay in 2021
- Decrease of \$20,000 to remove one-time funding for external consultants to assist with the Colorado Springs Utilities audit
- Increase of \$36,000 to fund the replacement of auditing software, offset by approximately 50% in revenue

## City Auditor - Overview

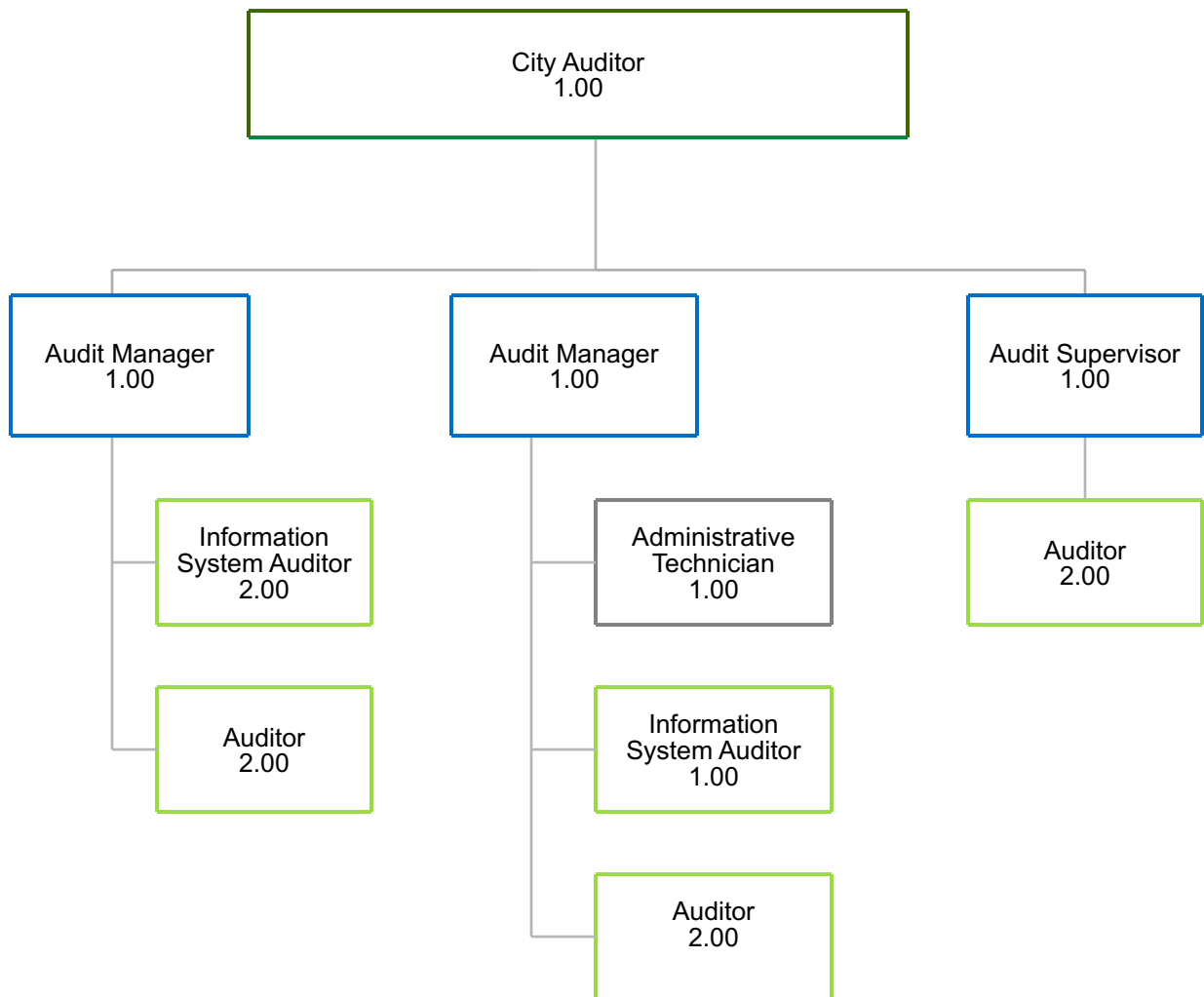
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The mission of the Office of the City Auditor is to provide City Council with an independent, objective and comprehensive auditing program for the City and its enterprises: to evaluate the adequacy of financial and operational internal controls, as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

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# Strategic Plan Update

<p style="text-align: center;"><b>Goals</b></p>	<div style="text-align: center;">  <p><b>Building Community &amp; Collaborative Relationships</b></p> </div>	<div style="text-align: center;">  <p><b>Excelling in City Services</b></p> </div>
<p style="text-align: center;"><b>Initiatives</b></p>	<ul style="list-style-type: none"> <li>Expand awareness and collaboration with stakeholders by creating a culture of service for client organizations and their leaders. (3.2)</li> </ul>	<ul style="list-style-type: none"> <li>Leveraging technology and business improvement practices to deliver timely, relevant, and impactful audits. (4.3)</li> </ul>
<p style="text-align: center;"><b>Performance Measures</b></p>	<ul style="list-style-type: none"> <li>Obtain performance feedback after each risk-based audit and document results. Goal of 75% of audits show positive value add. (3.2.1)</li> <li>Conduct one presentation with clients per auditor annually. Develop activities to increase awareness, such as promotion of the fraud reporting hotline. (3.2.2)</li> </ul>	<ul style="list-style-type: none"> <li>Employ communication and internal quality assurance processes to achieve 75% audit recommendations implemented or resolved annually. (4.3.1)</li> <li>Implementing project management initiative with the goal of achieving 80% audit completion annually. (4.3.2)</li> <li>Utilize at least 250 hours a year on internal efficiency and effective continuous improvements. (4.3.3)</li> </ul>
<p style="text-align: center;"><b>Notable Achievements</b></p>	<ul style="list-style-type: none"> <li>In January 2021, the team began the process of modifying our approach to obtaining feedback to increase participation. (3.2.1)</li> <li>Working with City Communications since July 2021, to develop a fraud hotline awareness promotion plan and content. (3.2.)</li> </ul>	<ul style="list-style-type: none"> <li>82.4% of our open audit recommendations were implemented or resolved, surpassing our goal of 75%. This is an improvement from 71.7% in 2020 and 69% in 2019. In January 2021 auditors began more frequent interactions with stakeholders regarding follow up status as a way of increasing implementation rates. (4.3.1)</li> <li>73% of the adjusted audit plan was completed during 2020. As of June 30, 2021, 44% of audits had been completed for the year, on track to achieve the goal. (4.3.2)</li> <li>During 2020, 306 hours were spent on innovations, exceeding the goal by 56 hours. Also expected to exceed our goal in 2021. 2021 achievements include developing Power BI and enhanced data analytics capabilities, improvements in the fraud reporting process, and evaluation of a new audit technology platform. (4.3.3)</li> </ul>

**Note:**The information contained in this Strategic Plan update demonstrates progress on a sampling of department Initiatives and Performance Measures. For a full listing of each department's Initiatives and Performance Measures (reference the ID numbers within the parenthesis), see the City's Strategic Plan beginning on Page 19.

The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2021, and changes occurring as part of the 2022 General Fund Budget.

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

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget	
	Salary/Benefits/Pensions	\$1,585,430	\$1,418,880	\$1,638,292	\$1,646,419	\$1,807,233	\$160,814	
	Operating	78,680	36,209	76,190	88,957	104,957	16,000	
	<b>Total</b>	<b>\$1,664,110</b>	<b>\$1,455,089</b>	<b>\$1,714,482</b>	<b>\$1,735,376</b>	<b>\$1,912,190</b>	<b>\$176,814</b>	
	<b>Revenue</b>							
		<b>\$1,100,184</b>	<b>\$874,415</b>	<b>\$1,179,993</b>	<b>\$1,179,993</b>	<b>\$1,147,744</b>	<b>(\$32,249)</b>	
	<b>Position Title</b>							
			<b>2020 Actual</b>	<b>2021 Original Budget</b>	<b>* 2021 Amended Budget</b>	<b>2022 Budget</b>	<b>2022 Budget - * 2021 Amended Budget</b>	
	Administrative Technician		1.00	1.00	1.00	1.00	0.00	
	Assistant City Auditor		1.00	1.00	0.00	0.00	0.00	
Audit Manager		0.00	0.00	2.00	2.00	0.00		
Audit Supervisor		2.00	2.00	1.00	1.00	0.00		
Auditor I/II		2.00	2.00	2.00	2.00	0.00		
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		2.00	2.00	2.00	2.00	0.00		
IT Audit Supervisor		1.00	1.00	0.00	0.00	0.00		
Senior Auditor		4.00	4.00	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>		

\* 2021 Amended Budget as of 8/13/2021, which includes the reinstatement of budget that had been reduced during 2020 and 2021 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 2021</b>	<b>* 2021 Amended - 2021 Original Budget</b>
	Reinstatement of operating budget that was reduced during 2020 and carried forward into the 2021 original budget due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic	\$12,767
	Removal of 50% of the hiring delay that reduced the salary budget during 2020 and carried forward into the 2021 original budget due to the economic shutdown and revenue loss as a result of the COVID-19 pandemic	8,127
	<b>Total During 2021</b>	<b>\$20,894</b>
	<b>For 2022</b>	<b>2022 Budget - * 2021 Amended Budget</b>
	<b>Salaries/Benefits/Pensions</b>	
	Net change to fund existing positions	\$68,885
	Increase to fund market movement, pay for performance, and pay progression	70,198
	Increase to fund medical cost adjustments	12,045
	Increase to fund employee parking	1,560
	Increase to fund the removal of the remaining 50% prior year hiring delay	8,126
	<b>Total Salaries/Benefits/Pensions</b>	<b>\$160,814</b>
	<b>Operating</b>	
	Decrease to remove one-time funding for external consultants to assist in the audit of Colorado Springs Utilities	(\$20,000)
	Increase to fund auditing software replacement	36,000
<b>Total Operating</b>	<b>\$16,000</b>	
<b>Capital Outlay</b>		
None	\$0	
<b>Total Capital Outlay</b>	<b>\$0</b>	
<b>Total For 2022</b>	<b>\$176,814</b>	

<b>Position Changes</b>	<b>During 2021</b>	<b>* 2021 Amended - 2021 Original Budget</b>
	None	0.00
	<b>Total During 2021</b>	<b>0.00</b>
	<b>For 2022</b>	<b>2022 Budget - * 2021 Amended Budget</b>
	None	0.00
<b>Total For 2022</b>	<b>0.00</b>	

\* 2021 Amended Budget as of 8/13/2021, which includes the reinstatement of budget that had been reduced during 2020 and 2021 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	2019 Actual	2020 Actual	2021 Original Budget	* 2021 Amended Budget	2022 Budget	2022 Budget - * 2021 Amended Budget
<b>Salaries/Benefits/Pensions</b>						
51205 - CIVILIAN SALARIES	1,233,853	1,081,701	1,252,462	1,260,589	1,392,217	131,628
51210 - OVERTIME	0	108	0	0	0	0
51220 - SEASONAL TEMPORARY	0	152	0	0	0	0
51245 - RETIREMENT TERM VACATION	273	12,738	0	0	0	0
51260 - VACATION BUY PAY OUT	8,215	8,007	0	0	0	0
51299 - SALARIES REIMBURSEMENTS	(15,634)	(15,492)	0	0	0	0
51610 - PERA	163,492	148,383	180,411	180,411	199,235	18,824
51612 - RETIREMENT HEALTH SAVINGS	0	26,032	0	0	0	0
51615 - WORKERS COMPENSATION	4,457	4,729	4,941	4,941	5,629	688
51620 - EQUITABLE LIFE INSURANCE	3,465	2,941	4,965	4,965	5,238	273
51640 - DENTAL INSURANCE	6,716	5,423	6,996	6,996	6,960	(36)
51670 - PARKING FOR EMPLOYEES	3,686	4,588	7,440	7,440	9,000	1,560
51690 - MEDICARE	17,574	15,667	18,396	18,396	19,951	1,555
51696 - ADVANTAGE HD MED PLAN	150,209	115,957	153,431	153,431	159,753	6,322
51697 - HRA BENEFIT TO ADV MED PLAN	9,124	7,946	9,250	9,250	9,250	0
<b>Salaries/Benefits/Pensions Total</b>	<b>1,585,430</b>	<b>1,418,880</b>	<b>1,638,292</b>	<b>1,646,419</b>	<b>1,807,233</b>	<b>160,814</b>
<b>Operating</b>						
52105 - MISCELLANEOUS OPERATING	12	386	0	0	0	0
52110 - OFFICE SUPPLIES	737	455	1,000	1,000	1,000	0
52111 - PAPER SUPPLIES	166	31	396	396	396	0
52125 - GENERAL SUPPLIES	696	190	1,600	1,600	1,600	0
52135 - POSTAGE	94	116	100	100	100	0
52305 - MAINT SOFTWARE	245	14,068	15,745	15,745	51,745	36,000
52405 - ADVERTISING SERVICES	0	295	0	0	0	0
52415 - CONTRACTS AND SPEC PROJECTS	32,088	2,628	25,000	25,000	5,000	(20,000)
52575 - SERVICES	0	60	150	150	500	350
52605 - CAR MILEAGE	272	19	754	754	754	0
52607 - CELL PHONE ALLOWANCE	600	300	0	0	540	540
52615 - DUES AND MEMBERSHIP	8,739	7,164	8,002	8,002	8,500	498
52625 - MEETING EXPENSES IN TOWN	140	388	706	706	706	0
52630 - TRAINING	20,969	6,069	17,213	17,213	19,924	2,711
52645 - SUBSCRIPTIONS	199	114	267	267	267	0
52655 - TRAVEL OUT OF TOWN	9,926	855	2,629	10,629	10,629	0
52735 - TELEPHONE LONG DIST CALLS	0	0	35	35	35	0
52775 - MINOR EQUIPMENT	780	310	0	0	0	0
52776 - PRINTER CONSOLIDATION COST	2,923	2,746	2,482	7,249	3,150	(4,099)
52874 - OFFICE SERVICES PRINTING	94	15	111	111	111	0
<b>Operating Total</b>	<b>78,680</b>	<b>36,209</b>	<b>76,190</b>	<b>88,957</b>	<b>104,957</b>	<b>16,000</b>
<b>Grand Total</b>	<b>1,664,110</b>	<b>1,455,089</b>	<b>1,714,482</b>	<b>1,735,376</b>	<b>1,912,190</b>	<b>176,814</b>
<b>Revenue</b>						
46170 - REIMBURSEMENT FR OTHER FUNDS	219,984	155,104	187,533	187,533	76,931	(110,602)
46173 - REIMBURSEMENT FR UTILITY FUND	880,200	719,311	992,460	992,460	1,070,813	78,353
<b>Total Revenue</b>	<b>1,100,184</b>	<b>874,415</b>	<b>1,179,993</b>	<b>1,179,993</b>	<b>1,147,744</b>	<b>(32,249)</b>

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