

City Auditor

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2014 Breakthrough Strategies

Department Breakthrough Strategy	Measurable Outcome	Measured or Completed by:	Strategic Plan Goal
Support the Council, Mayor, CEO of Colorado Springs Utilities and their direct reports by aligning audits with associated strategic organizational goals, objectives and risks through strategic use of outsourcing	Audit Plan complete	Q3	Transforming Government
Refine audit processes to address the highest risk areas and improve efficiency and effectiveness of audit resources and results	Standard work papers updated	Q1	Transforming Government
Develop and utilize a Post Audit Survey of the audit experience for City and Colorado Springs Utilities staff, and develop a survey for Executives and Council to complete	Create, distribute & analyze results	Q2	Transforming Government

All Funds Summary

All Funds	Use of Funds	2012	2013	* 2013	2014	2014 Budget -
		Actual	Original Budget	Amended Budget		* 2013 Amended Budget
	General Fund**	\$1,237,096	\$1,361,070	\$1,377,027	\$1,382,935	\$5,908
	Total	\$1,237,096	\$1,361,070	\$1,377,027	\$1,382,935	\$5,908
	Positions					
	General Fund	17.00	14.00	14.00	14.00	0.00
	Total	17.00	14.00	14.00	14.00	0.00

* 2013 Amended Budget as of 8/20/2013

** While the entire budget is included in the General Fund, the Auditor's Office bills Colorado Springs Utilities and Colorado Springs Airport for related audits and recognizes the payment as General Fund revenue.

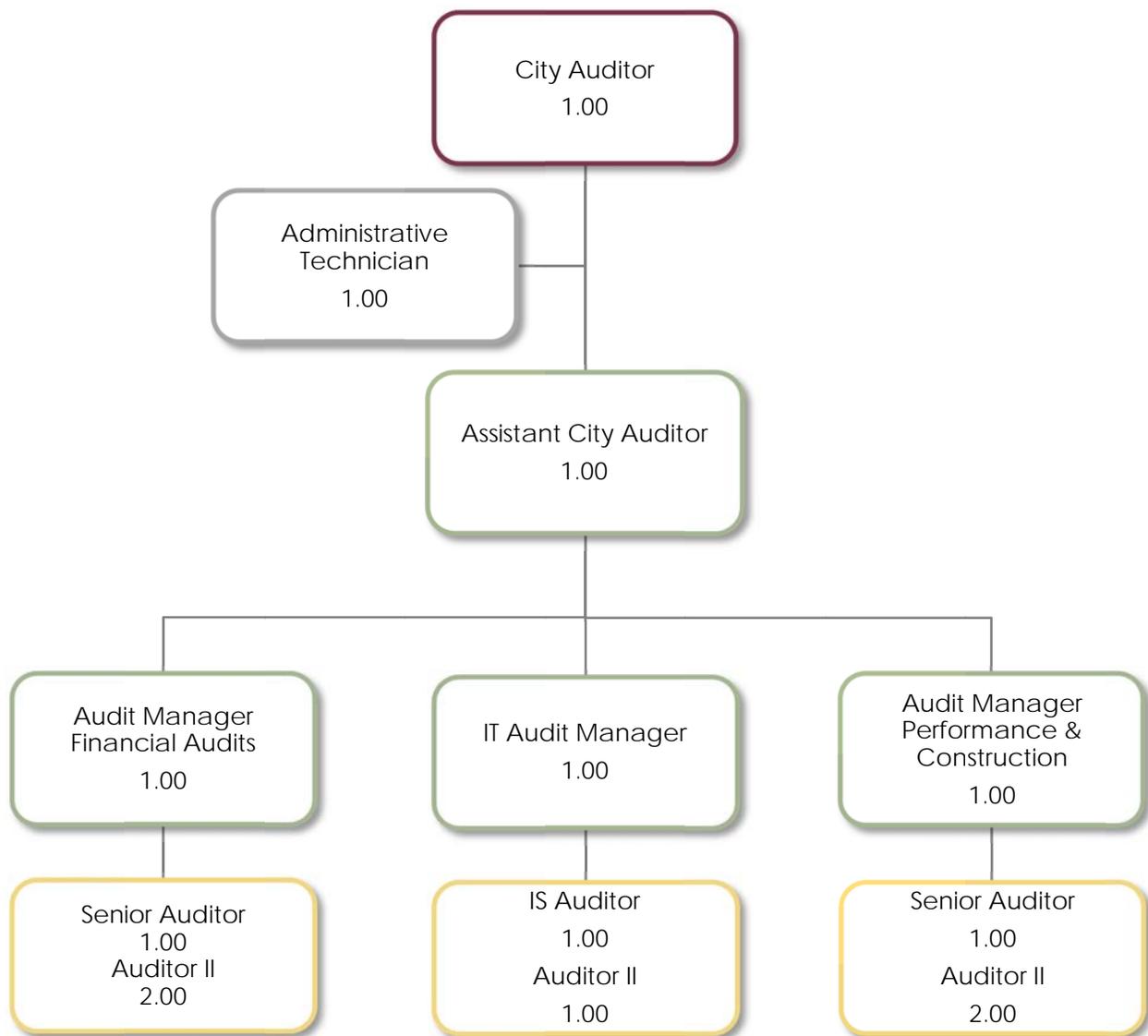
Significant Changes vs. 2013

General Fund	<i>Net Increase</i> to fund 2014 salary structure, pay for performance, pay practices and medical plan	\$15,053
	<i>Net Decrease</i> in multiple lines per trending costs	(44,145)
	<i>Increase</i> due to outsourced subject matter expert audit services	35,000

City Auditor

The City Auditor’s mission is to provide City Council an independent, objective and comprehensive auditing program for operations of the City to include City enterprises--Colorado Springs Utilities and Colorado Springs Airport. The Office of the City Auditor conducts financial, regulatory, information technology, compliance, and performance audits to:

- evaluate the adequacy of financial controls, records and organizational operations;
- provide objective analyses, appraisals and recommendations for improving systems and activities;
- review policies, plans, procedures, laws and regulations to ensure overall compliance;
- review the means to safeguard assets;
- review operations and programs to ascertain whether results are consistent with established objectives; and
- review financial and operating information and the means used to identify, measure, classify, and report such information to determine its reliability and integrity.



The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2013 and changes occurring as part of the 2014 General Fund Budget.

General Fund	Use of Funds	2011 Actual	2012 Actual	2013 Original Budget	* 2013 Amended Budget	2014 Budget	2014 Budget - * 2013 Amended Budget
	Salary/Benefits/Pensions	\$1,073,974	\$1,105,642	\$1,281,183	\$1,284,332	\$1,277,678	(\$6,654)
	Operating	118,101	131,454	79,887	92,695	105,257	12,562
	Capital Outlay	2,955	0	0	0	0	0
	Total	\$1,195,030	\$1,237,096	\$1,361,070	\$1,377,027	\$1,382,935	\$5,908
	Position Title	2012 Actual	2013 Original Budget	*2013 Amended Budget	2014 Budget	2014 Budget - * 2013 Amended Budget	
	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 Managers	0.00	0.00	0.00	3.00	3.00	
	Auditor I/II	8.00	6.00	6.00	5.00	(1.00)	
City Auditor	1.00	1.00	1.00	1.00	0.00		
Information Systems (IS) Auditor	2.00	2.00	2.00	1.00	(1.00)		
Principal Auditor	2.00	1.00	1.00	0.00	(1.00)		
Senior Auditor	1.00	1.00	1.00	2.00	1.00		
Senior IS Auditor	1.00	1.00	1.00	0.00	(1.00)		
Total Positions	17.00	14.00	14.00	14.00	0.00		

* 2013 Amended Budget as of 8/20/2013

Funding Changes	During 2013	* 2013 Amended - 2013 Original Budget
	Transfer budget from Salary, Benefits and Pensions to Operating	(\$12,808)
	Transfer budget to Operating from Salary, Benefits and Pensions	12,808
	Implement 2013 civilian merit pay	15,957
	Total During 2013	\$15,957
	For 2014	2014 Budget - * 2013 Amended Budget
	Increase to realign eligible positions to new salary structure	\$392
	Net Increase for medical plan (increased plan costs partially offset by cost decreases from new, expanded, nationwide network, best practice shift to consumer driven health plan and other plan design changes)	5,484
	Increase for pay for performance	13,718
	Decrease to align pay practices with industry standards	(4,541)
	Decrease Salary/Benefits/Pensions based on current actual costs including two positions filled at a lower level	(18,558)
	Net Decrease to multiple lines per trending costs	(25,587)
	Increase for outsourcing of specialized audit work	35,000
Total For 2014	\$5,908	

Position Changes	During 2013	* 2013 Amended - 2013 Original Budget
	None	0.00
	Total During 2013	0.00
	For 2014	2014 Budget - * 2013 Amended Budget
	None	0.00
	Total For 2014	0.00

* 2013 Amended Budget as of 8/20/2013

**City of Colorado Springs
Budget Detail Report**

001 GENERAL FUND

Auditor

Account #	Description	2011 Actuals	2012 Actuals	2013 Budget	2014 Budget	2013 Budget to 2014 Budget \$ Change	2013 Budget to 2014 Budget % Change
51205	CIVILIAN SALARIES	836,096	887,833	1,054,402	1,014,250	(40,152)	-3.81%
51220	SEASONAL TEMPORARY	24,591	1,059	0	0	0	0.00%
51245	RETIREMENT TERM VACATION	1,952	2,801	0	0	0	0.00%
51260	VACATION BUY PAY OUT	3,007	4,137	0	0	0	0.00%
51299	SALARIES REIMBURSEMENTS	(7,901)	(12,064)	0	0	0	0.00%
51610	PERA	112,093	115,664	117,911	137,641	19,730	16.73%
51615	WORKERS COMPENSATION	2,089	2,153	4,495	1,751	(2,744)	-61.05%
51620	EQUITABLE LIFE INSURANCE	2,333	2,490	2,672	3,818	1,146	42.89%
51640	DENTAL INSURANCE	4,202	4,125	4,870	5,160	290	5.95%
51665	CASH BACK	1,499	2,038	0	0	0	0.00%
51670	PARKING FOR EMPLOYEES	2,800	3,440	3,840	3,360	(480)	-12.50%
51690	MEDICARE	11,960	12,360	15,193	14,568	(625)	-4.11%
51695	CITY EPO MEDICAL PLAN	79,093	71,800	77,800	91,646	13,846	17.80%
51696	ADVANTAGE HD MED PLAN	144	7,035	0	0	0	0.00%
51697	HRA BENEFIT TO ADV MED PLAN	16	771	0	5,484	5,484	0.00%
Total Salaries and Benefits		1,073,974	1,105,642	1,281,183	1,277,678	(3,505)	-0.27%
52105	MISCELLANEOUS OPERATING	53	0	0	0	0	0.00%
52110	OFFICE SUPPLIES	4,280	969	3,906	1,000	(2,906)	-74.40%
52111	PAPER SUPPLIES	128	0	348	396	48	13.79%
52120	COMPUTER SOFTWARE	674	0	0	0	0	0.00%
52125	GENERAL SUPPLIES	183	386	1,950	1,500	(450)	-23.08%
52135	POSTAGE	127	93	100	100	0	0.00%
52165	LICENSES AND TAGS	0	0	59	0	(59)	-100.00%
52220	MAINT OFFICE MACHINES	645	645	645	680	35	5.43%
52225	MAINT COMPUTER SOFTWARE	494	931	0	0	0	0.00%
52305	MAINT SOFTWARE	1,750	11,210	15,031	15,745	714	4.75%
52405	ADVERTISING SERVICES	968	0	550	0	(550)	-100.00%
52415	CONTRACTS AND SPEC PROJECTS	40,796	0	0	35,000	35,000	0.00%
52465	MISCELLANEOUS SERVICES	0	0	350	0	(350)	-100.00%
52560	PARKING SERVICES	0	0	600	0	(600)	-100.00%
52575	SERVICES	514	221	150	150	0	0.00%
52590	TEMPORARY EMPLOYMENT	19,212	79,449	0	0	0	0.00%
52605	CAR MILEAGE	766	498	700	654	(46)	-6.57%
52615	DUES AND MEMBERSHIP	7,072	6,072	9,361	7,502	(1,859)	-19.86%
52625	MEETING EXPENSES IN TOWN	548	429	600	526	(74)	-12.33%
52630	TRAINING	17,454	19,549	26,180	22,097	(4,083)	-15.60%
52635	EMPLOYEE EDUCATIONL ASSISTANCE	150	(3,458)	0	0	0	0.00%
52645	SUBSCRIPTIONS	(254)	267	417	267	(150)	-35.97%
52655	TRAVEL OUT OF TOWN	4,727	9,402	13,600	10,629	(2,971)	-21.85%
52656	MOVING EXPENSES	717	0	0	0	0	0.00%
52735	TELEPHONE LONG DIST CALLS	42	24	150	35	(115)	-76.67%
52738	CELL PHONE BASE CHARGES	906	341	660	1,116	456	69.09%
52775	MINOR EQUIPMENT	14,835	1,259	0	0	0	0.00%
52776	PRINTER CONSOLIDATION COST	0	1,907	4,000	7,449	3,449	86.23%
52795	RENTAL OF EQUIPMENT	556	908	0	0	0	0.00%
52874	OFFICE SERVICES PRINTING	501	111	180	111	(69)	-38.33%
52875	OFFICE SERVICES RECORDS	257	241	350	300	(50)	-14.29%
Total Operating Expenses		118,101	131,454	79,887	105,257	25,370	31.76%
53030	FURNITURE AND FIXTURES	2,955	0	0	0	0	0.00%
Total Capital Outlay		2,955	0	0	0	0	0.00%
Total Expenses		1,195,030	1,237,096	1,361,070	1,382,935	21,865	1.61%

Totals may differ from narratives due to rounding.

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