

City Auditor

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2016 Goals

Goal	Measurable Outcome
Support the Council, Mayor, CEO of Colorado Springs Utilities and their direct reports by aligning audits with associated strategic organizational goals, objectives and risks.	City Auditor and Audit management will meet with all department heads and key audit contacts to discuss potential audit projects.
Refine audit processes to address the highest risk areas and improve efficiency and effectiveness of audit resources and results.	Each audit staff member will complete at least 40 hours of audit and industry related continuing professional education annually.
Increasing audit services value to the City by further developing stakeholder relationships. It is a cooperative effort of the City Auditor's office along with members of management to make all the entities of Colorado Springs the best possible provider of services to citizens.	This goal will be measured by the number of audit requests by management and/or key stakeholders.

All Funds Summary

All Funds	Use of Funds	2014	2015	* 2015	2016	2016 Budget -
		Actual	Original Budget	Amended Budget		* 2015 Amended Budget
	General Fund **	\$1,302,955	\$1,372,807	\$1,372,807	\$1,417,004	\$44,197
	Total	\$1,302,955	\$1,372,807	\$1,372,807	\$1,417,004	\$44,197
	Positions					
	General Fund	14.00	14.00	14.00	14.00	0.00
	Total	14.00	14.00	14.00	14.00	0.00

* 2015 Amended Budget as of 8/31/2015

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

Significant Changes vs. 2015

None

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 2015, and changes occurring as part of the 2016 General Fund Budget.

General Fund	Use of Funds	2013 Actual	2014 Actual	2015 Original Budget	* 2015 Amended Budget	2016 Budget	2016 Budget - * 2015 Amended Budget
	Salary/Benefits/Pensions	\$1,212,050	\$1,241,565	\$1,303,550	\$1,303,550	\$1,347,747	\$44,197
	Operating	63,652	61,390	69,257	69,257	69,257	0
	Capital Outlay	0	0	0	0	0	0
	Total	\$1,275,702	\$1,302,955	\$1,372,807	\$1,372,807	\$1,417,004	\$44,197
	Revenue		\$921,830	\$942,475	\$942,475	\$996,053	\$53,578
	Position Title	2014 Actual	2015 Original Budget	* 2015 Amended Budget	2016 Budget	2016 Budget - * 2015 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 Manager	0.00	3.00	3.00	3.00	0.00	
Auditor I/II	6.00	5.00	5.00	5.00	0.00		
City Auditor	1.00	1.00	1.00	1.00	0.00		
Information Systems (IS) Auditor	2.00	1.00	1.00	1.00	0.00		
Principal Auditor	1.00	0.00	0.00	0.00	0.00		
Senior Auditor	1.00	2.00	2.00	2.00	0.00		
Senior IS Auditor	1.00	0.00	0.00	0.00	0.00		
Total Positions	14.00	14.00	14.00	14.00	0.00		

* 2015 Amended Budget as of 8/31/2015

Funding Changes	During 2015	* 2015 Amended - 2015 Original Budget
	None	\$0
	Total During 2015	\$0
	For 2016	2016 Budget - * 2015 Amended Budget
	Salaries/Benefits/Pensions	
	Net change to fund existing positions	\$37,896
	Net increase for medical and dental plan changes	6,301
	Total Salaries/Benefits/Pensions	\$44,197
	Operating	
	None	\$0
	Total Operating	\$0
	Capital Outlay	
	None	\$0
Total Capital Outlay	\$0	
Total For 2016	\$44,197	

Position Changes	During 2015	* 2015 Amended - 2015 Original Budget
	None	0.00
	Total During 2015	0.00
	For 2016	2016 Budget - * 2015 Amended Budget
	None	0.00
	Total For 2016	0.00

* 2015 Amended Budget as of 8/31/2015

**City of Colorado Springs
Budget Detail Report**

001 GENERAL FUND

Auditor

Account #	Description	2013 Actuals	2014 Actuals	2015 Budget	2016 Budget	2015 Budget to	2015 Budget to
						2016 Budget	2016 Budget
						\$ Change	% Change
51205	CIVILIAN SALARIES	969,863	978,421	1,013,520	1,056,006	42,486	4.19%
51220	SEASONAL TEMPORARY	0	2,243	0	0	0	0.00%
51245	RETIREMENT TERM VACATION	0	3,701	0	0	0	0.00%
51260	VACATION BUY PAY OUT	8,891	4,873	0	0	0	0.00%
51299	SALARIES REIMBURSEMENTS	(11,042)	(9,834)	0	0	0	0.00%
51610	PERA	127,546	129,940	143,029	144,044	1,015	0.71%
51615	WORKERS COMPENSATION	1,749	1,977	2,031	2,449	418	20.58%
51620	EQUITABLE LIFE INSURANCE	2,687	2,729	3,919	4,037	118	3.01%
51640	DENTAL INSURANCE	5,042	4,863	4,977	5,069	92	1.85%
51670	PARKING FOR EMPLOYEES	3,780	3,800	3,360	3,360	0	0.00%
51690	MEDICARE	13,614	13,906	15,108	15,246	138	0.91%
51695	CITY EPO MEDICAL PLAN	74,887	3,944	117,606	8,875	(108,731)	-92.45%
51696	ADVANTAGE HD MED PLAN	13,554	92,891	0	101,162	101,162	0.00%
51697	HRA BENEFIT TO ADV MED PLAN	1,479	8,111	0	7,500	7,500	0.00%
Total Salaries and Benefits		1,212,050	1,241,565	1,303,550	1,347,748	44,198	3.39%
52110	OFFICE SUPPLIES	407	483	1,000	1,000	0	0.00%
52111	PAPER SUPPLIES	291	363	396	396	0	0.00%
52125	GENERAL SUPPLIES	244	1,074	1,500	1,500	0	0.00%
52135	POSTAGE	9	32	100	100	0	0.00%
52220	MAINT OFFICE MACHINES	677	282	680	680	0	0.00%
52305	MAINT SOFTWARE	12,300	13,217	15,745	15,745	0	0.00%
52415	CONTRACTS AND SPEC PROJECTS	0	0	5,000	5,000	0	0.00%
52465	MISCELLANEOUS SERVICES	223	0	0	0	0	0.00%
52575	SERVICES	174	231	150	150	0	0.00%
52590	TEMPORARY EMPLOYMENT	12,808	9,945	0	0	0	0.00%
52605	CAR MILEAGE	199	568	654	654	0	0.00%
52607	CELL PHONE ALLOWANCE	0	640	0	0	0	0.00%
52615	DUES AND MEMBERSHIP	7,063	7,911	7,502	7,502	0	0.00%
52625	MEETING EXPENSES IN TOWN	544	308	526	526	0	0.00%
52630	TRAINING	15,469	17,023	16,097	16,097	0	0.00%
52645	SUBSCRIPTIONS	124	4	267	267	0	0.00%
52655	TRAVEL OUT OF TOWN	9,459	6,364	10,629	10,629	0	0.00%
52735	TELEPHONE LONG DIST CALLS	43	45	35	35	0	0.00%
52738	CELL PHONE BASE CHARGES	0	0	1,116	1,116	0	0.00%
52776	PRINTER CONSOLIDATION COST	2,952	2,692	7,449	7,449	0	0.00%
52874	OFFICE SERVICES PRINTING	61	49	111	111	0	0.00%
52875	OFFICE SERVICES RECORDS	605	159	300	300	0	0.00%
Total Operating Expenses		63,652	61,390	69,257	69,257	0	0.00%
Total Capital Outlay		0	0	0	0	0	0.00%
Total Expenses		1,275,702	1,302,955	1,372,807	1,417,005	44,198	3.22%
46170	REIMBURSEMENT FR OTHER FUNDS	0	75,000	75,000	75,000	0	0.00%
46173	REIMBURSEMENT FR UTILITY FUND	0	846,830	867,475	921,053	53,578	6.18%
Total Revenue		0	921,830	942,475	996,053	53,578	5.68%

Totals may differ from narrative due to rounding.

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