

City Auditor

Denny Nester, City Auditor | (719) 385-5694 | dnester@springsgov.com

2019 Initiatives

ID	Goal	Initiative
4A-15	Excelling in City Services	Review and direct municipal government audit function and deliverables to measure trends, efficiencies, effectiveness, and improvement opportunities
4A-23	Excelling in City Services	To grow current relationships with clients and leadership for information sharing, trust, and common goals; to help City, Utilities and Airport to achieve their strategic goals and objectives and increase awareness of audit services and fraud reporting

Note: the ID number above is used in the Performance Measurement chapter to reference specific strategic and departmental initiatives by goal and objective.

All Funds Summary

All Funds	Use of Funds	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget	2019 Budget - * 2018 Amended Budget
	General Fund ¹	\$1,499,264	\$1,617,257	\$1,617,257	\$1,654,517	\$37,260
Total	\$1,499,264	\$1,617,257	\$1,617,257	\$1,654,517	\$37,260	
Positions						
General Fund	14.00	14.00	14.00	14.00	0.00	
Total	14.00	14.00	14.00	14.00	0.00	

* 2018 Amended Budget as of 9/6/2018

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.

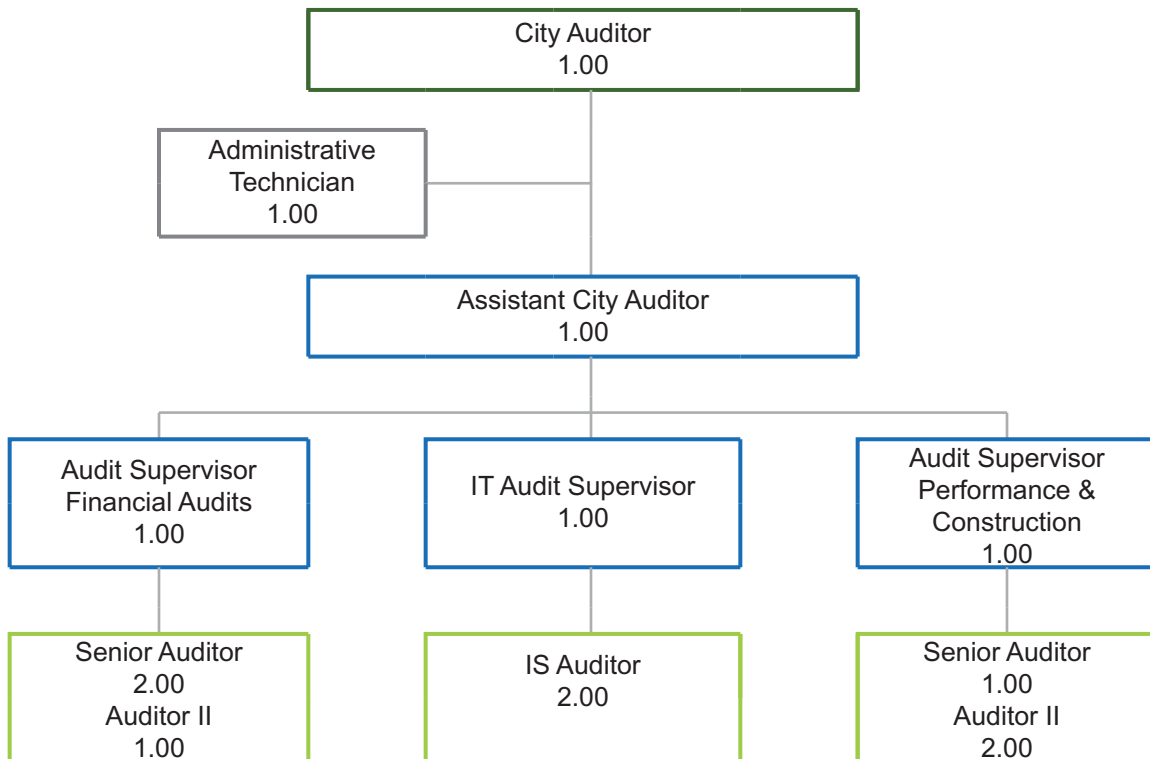
Significant Changes vs. 2018

- Increase of approximately \$97,000 to fund existing positions, pay for performance and movements within the salary structure, and medical and dental cost adjustments
- Decrease of \$60,000 of revenue and expense to remove one-time funding for external consultants funded in 2018 to assist in audits at Colorado Springs Utilities
- Increase of \$145,000 in revenue for additional Enterprise Fund audits

City Auditor

The mission of the Office of the City Auditor is to provide City Council with an independent, objective and comprehensive auditing program for operation of the City and its enterprises: to evaluate the adequacy of financial controls, records and operation and the effectiveness and efficiency of organizational operations; and provide the Council, management and employees objective analyses, appraisals and recommendations for improving systems and activities. In short, the City Auditor audits and analyzes in order to add value.

The City Auditor reports to an Audit Committee made up of at least two members of City Council along with three citizens appointed by Council. 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.



The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2018, and changes occurring as part of the 2019 General Fund Budget.

General Fund	Use of Funds	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget	2019 Budget - * 2018 Amended Budget	
	Salary/Benefits/Pensions	\$1,282,712	\$1,443,371	\$1,488,300	\$1,488,300	\$1,585,560	\$97,260	
	Operating	64,249	55,893	128,957	128,957	68,957	(60,000)	
	Capital Outlay	0	0	0	0	0	0	
	Total	\$1,346,961	\$1,499,264	\$1,617,257	\$1,617,257	\$1,654,517	\$37,260	
	Revenue	\$909,384	\$1,050,003	\$1,026,930	\$1,026,930	\$1,100,203	\$73,273	
	Position Title	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget	2019 Budget - * 2018 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 Supervisor	3.00	3.00	3.00	2.00	(1.00)			
IT Audit Supervisor	0.00	0.00	0.00	1.00	1.00			
Auditor I/II	4.00	4.00	2.00	3.00	1.00			
City Auditor	1.00	1.00	1.00	1.00	0.00			
Information Systems (IS) Auditor	2.00	2.00	2.00	2.00	0.00			
Senior Auditor	2.00	2.00	4.00	3.00	(1.00)			
Total Positions	14.00	14.00	14.00	14.00	0.00			

* 2018 Amended Budget as of 9/6/2018

Funding Changes	During 2018	* 2018 Amended - 2018 Original Budget
	None	\$0
	Total During 2018	\$0
	For 2019	2019 Budget - * 2018 Amended Budget
	Salaries/Benefits/Pensions	
	Net change to fund existing positions	\$17,764
	Increase to fund pay for performance and market movement	54,070
	Increase to fund medical and dental cost adjustments	25,426
	Total Salaries/Benefits/Pensions	\$97,260
	Operating	
	Decrease of \$60,000 to remove one-time funding for external consultants funded in 2018 to assist in audits at Colorado Springs Utilities	(\$60,000)
	Total Operating	(\$60,000)
	Capital Outlay	
None	\$0	
Total Capital Outlay	\$0	
Total For 2019	\$37,260	

Position Changes	During 2018	* 2018 Amended - 2018 Original Budget
	None	0.00
	Total During 2018	0.00
	For 2019	2019 Budget - * 2018 Amended Budget
	None	0.00
	Total For 2019	0.00

* 2018 Amended Budget as of 9/6/2018

City of Colorado Springs Budget Detail Report

001 - GENERAL FUND
City Auditor

Acct # - Description	2016 Actual	2017 Actual	2018 Original Budget	* 2018 Amended Budget	2019 Budget	2019 Budget - * 2018 Amended Budget
Salaries/Benefits/Pensions						
51205 - CIVILIAN SALARIES	995,960	1,138,047	1,169,555	1,169,555	1,217,753	48,198
51210 - OVERTIME	23	0	0	0	0	0
51220 - SEASONAL TEMPORARY	6,996	6,555	0	0	0	0
51245 - RETIREMENT TERM VACATION	6,364	0	0	0	0	0
51260 - VACATION BUY PAY OUT	6,509	8,195	0	0	0	0
51299 - SALARIES REIMBURSEMENTS	(13,899)	(13,917)	0	0	0	0
51610 - PERA	132,754	151,320	160,229	160,229	166,832	6,603
51615 - WORKERS COMPENSATION	2,554	2,740	3,272	3,272	3,199	(73)
51620 - EQUITABLE LIFE INSURANCE	2,790	3,180	4,448	4,448	4,575	127
51640 - DENTAL INSURANCE	4,989	5,404	5,758	5,758	6,911	1,153
51670 - PARKING FOR EMPLOYEES	4,140	3,500	3,360	3,360	3,360	0
51690 - MEDICARE	14,183	16,183	16,959	16,959	17,659	700
51695 - CITY EPO MEDICAL PLAN	13,484	13,088	13,643	13,643	0	(13,643)
51696 - ADVANTAGE HD MED PLAN	98,325	101,409	103,326	103,326	155,771	52,445
51697 - HRA BENEFIT TO ADV MED PLAN	7,540	7,667	7,750	7,750	9,500	1,750
Salaries/Benefits/Pensions Total	1,282,712	1,443,371	1,488,300	1,488,300	1,585,560	97,260
Operating						
52110 - OFFICE SUPPLIES	924	901	1,000	1,000	1,000	0
52111 - PAPER SUPPLIES	236	247	396	396	396	0
52125 - GENERAL SUPPLIES	1,325	5,475	1,500	1,500	1,500	0
52135 - POSTAGE	41	78	100	100	100	0
52165 - LICENSES AND TAGS	(646)	0	0	0	0	0
52220 - MAINT OFFICE MACHINES	0	0	680	680	680	0
52305 - MAINT SOFTWARE	19,587	12,760	15,745	15,745	15,745	0
52415 - CONTRACTS AND SPEC PROJECTS	1,500	0	65,000	65,000	5,000	(60,000)
52575 - SERVICES	4,147	35	150	150	150	0
52605 - CAR MILEAGE	546	979	654	654	654	0
52607 - CELL PHONE ALLOWANCE	605	600	0	0	0	0
52615 - DUES AND MEMBERSHIP	8,541	7,270	7,502	7,502	7,502	0
52625 - MEETING EXPENSES IN TOWN	1,497	509	526	526	526	0
52630 - TRAINING	11,947	14,087	16,097	16,097	16,097	0
52645 - SUBSCRIPTIONS	0	0	267	267	267	0
52655 - TRAVEL OUT OF TOWN	11,487	9,886	10,629	10,629	10,629	0
52735 - TELEPHONE LONG DIST CALLS	0	0	35	35	35	0
52738 - CELL PHONE BASE CHARGES	0	0	1,116	1,116	1,116	0
52776 - PRINTER CONSOLIDATION COST	2,401	2,984	7,449	7,449	7,449	0
52874 - OFFICE SERVICES PRINTING	10	82	111	111	111	0
52875 - CITY RECORDS MANAGEMENT	101	0	0	0	0	0
Operating Total	64,249	55,893	128,957	128,957	68,957	(60,000)
Grand Total	1,346,961	1,499,264	1,617,257	1,617,257	1,654,517	37,260
Revenue						
46170 - REIMBURSEMENT FR OTHER FUNDS	75,000	75,000	75,000	75,000	220,000	145,000
46173 - REIMBURSEMENT FR UTILITY FUND	834,384	975,003	951,930	951,930	880,203	(71,727)
Total Revenue	909,384	1,050,003	1,026,930	1,026,930	1,100,203	73,273

* 2018 Amended Budget as of 9/6/2018

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