



CITY AUDITOR

Program Goal

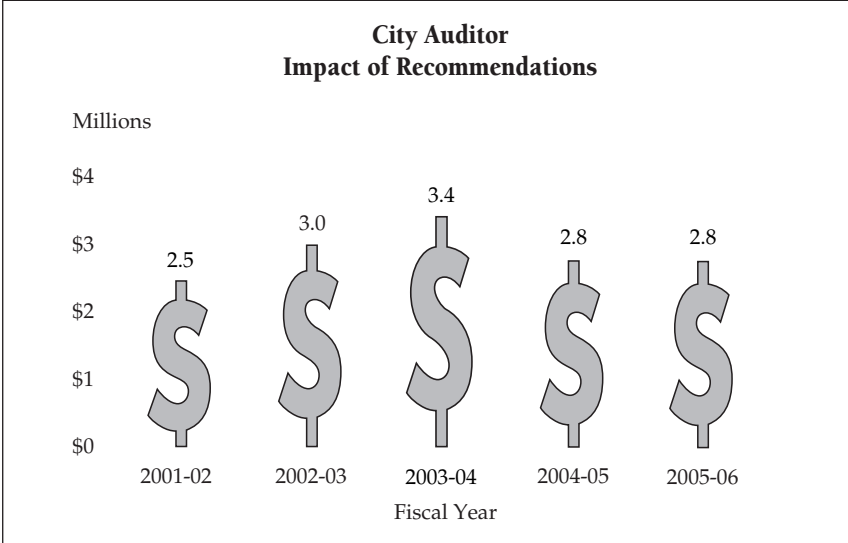
The City Auditor Department supports the city manager and elected officials in meeting residents' needs for quality government, products and services by providing independent and objective feedback on the city's programs, activities and functions. The city auditor's work is vital in maintaining trust and confidence that city resources are used effectively and honestly. The City Auditor budget also funds an annual independent audit conducted by outside auditors in accordance with the City Charter. This includes an audit of city accounting and financial records, the federal single audit, review of the City of Phoenix Employees' Retirement System, external audits of specific activities and review of business systems for possible improvements.

Budget Allowance Explanation

The City Auditor 2005-06 operating budget allowance of \$3,048,000 is \$246,000 or 8.8 percent more than 2004-05 estimated expenditures. This increase is primarily due to inflationary adjustments and an increase in the cost of the annual independent audit. These increases are partially offset by reduction of an internal auditor position.

Expenditure and Position Summary

	2003-04	2004-05	2005-06
Operating Expense	\$2,604,000	\$2,802,000	\$3,048,000
Total Positions	33.5	37.5	37.5
Source of Funds:			
General	\$2,604,000	\$2,802,000	\$3,048,000



City Auditor Major Performance Measures and Service Trends

The following significant performance measures and service trends will be achieved with the 2005-06 budget allowance:

	2003-04	2004-05*	2005-06
Performance audit and management reports issued	153	165	153
Percentage of commitment dates met	88%	90%	90%
Percentage of rulings issued timely	100%	100%	100%
Audit cycle time (calendar days)	134	125	125
Cost per audit	\$14,770	\$16,000	\$16,000
Customer Satisfaction (Scale 1 to 10, 10 being highest)	8.6	9.0	9.0

*Based on 10 months actual experience.

The reduction in 2005-06 performance audit and management reports issued reflects the elimination of an internal auditor position.

