



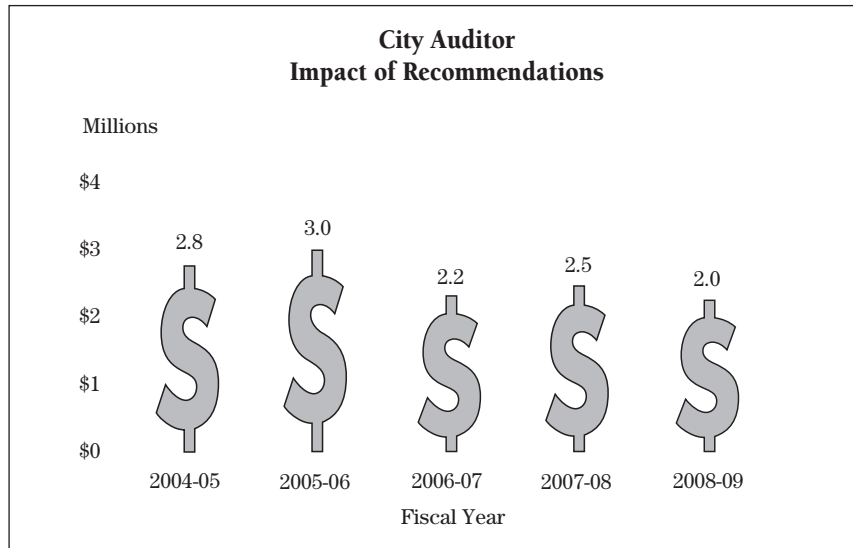
CITY AUDITOR

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 2008-09 operating budget allowance of \$3,082,000 is \$139,000 or 4.3 percent less than 2007-08 estimated expenditures. The decrease is primarily due to budget reductions including the elimination of two internal auditors and one secretarial position, a reduction in contractual data security testing, a reduction in outreach recruitment efforts and replacing one full-time internal auditor with a part-time position. These reductions will result in fewer audits performed annually. These decreases are partially offset by normal inflationary increases.



City Auditor Major Performance Measures and Service Levels

The following significant performance measures and service level trends will be achieved with the 2008-09 budget allowance:

	2006-07	2007-08*	2008-09
Performance audit and management reports issued	161	145	140
Percentage of commitment dates met	90%	85%	92%
Percentage of rulings issued timely	100%	100%	100%
Audit cycle time (calendar days)	145	145	140
Cost per audit	\$19,000	\$19,000	\$18,000
Customer satisfaction	8.5	8.4	9.0

*Based on 10 months actual experience.

Expenditure and Position Summary

	2006-07	2007-08	2008-09
Operating Expense	\$3,079,000	\$3,221,000	\$3,082,000
Total Positions	38.5	35.2	35.2
Source of Funds:			
General	\$3,079,000	\$3,221,000	\$3,082,000

