

City Auditor - Departmental Performance Report

City Auditor						
The primary mission of the City Auditor is to promote accountability and integrity in City operations by providing quality audit services.						
Objective/Performance Measure	Unit	Annual Target	Actual 2008	Actual 2009	Est. 2010	Proj. FY 2011
Customer						
Promote Governmental Accountability						
Recommendations Accepted	%	90.0	91.0	95.0	90.0	90.0
Provide Audit Services to City Departments, Agencies and Programs						
Audits Completed within Budgeted Hours	%	85.0	71.0	85.0	85.0	85.0
Hours of Direct Audit Services Provided	#	7,100.0	6,957.0	7,000.0	7,100.0	7,100.0

Major Changes

In total, the City Auditor’s budget for FY 2010-11 is \$577,486. There have been no major changes to the department. The Office of the City Auditor will continue to provide the same level of service.

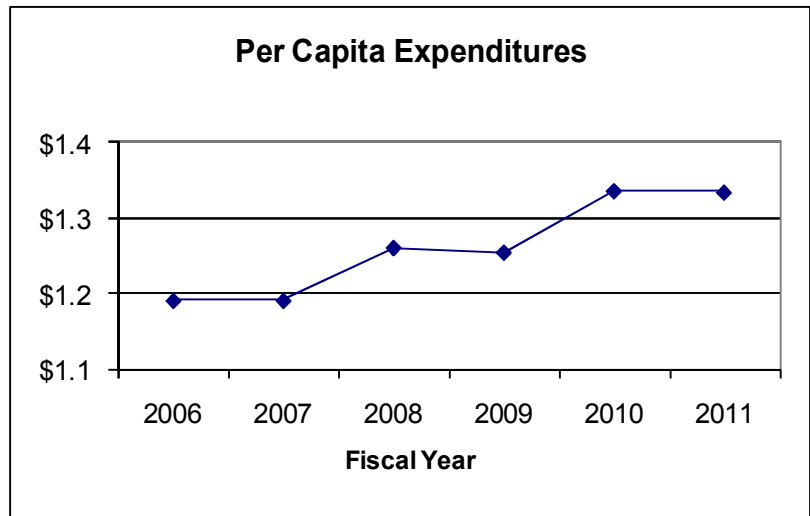
Departmental Overview

The City Auditor is an independent appraisal function responsible for financial, attestation engagements and performance audits of City programs, functions and activities; conduct investigations, provide technical and advisory services; special projects; and oversight and management of the City’s external audit contract.

Trends and Issues

- The increase in the per capita expenditures beginning in FY 2007-08 illustrates the costs associated with launching the fraud hotline and the increased costs for implementing the City’s related Integrity Connection Program. These programs have been fully implemented and costs are now leveling off.

- The Integrity Connection Program has provided an opportunity to promote awareness of the City’s organizational values and code of ethics to over 2,150 City employees. This program offers employees an opportunity to ask questions about ethical behavior and report possible fraudulent activities. In relation to this program, a State mandated fraud hotline has been established. This hotline provides citizens and employees an additional confidential means to report and ask questions about fraudulent activities. Prior to this program, the annual fraudulent reports to the office was between 8-10; however, in the two years that this program has been in place the office has reviewed over 100 allegations. There have been no additional employees added to the office which has resulted in a significant workload increase for the existing staff.



- The City of Virginia Beach is mandated by law to be audited yearly by an independent external auditor. The City Auditor is responsible for the task of finding an external auditor and negotiating a contract for this service. Additionally, the City Auditor plays a significant role in the administering and monitoring of the external audit.

City Auditor - Departmental Resource Summary

	FY 2009 Actual	FY 2010 Adjusted	FY 2011 Adopted	Variance from FY 2010
<u>Program Summary</u>				
<u>002 General Fund</u>				
<u>Expenditures</u>				
City Auditor	588,955	576,573	577,486	913
Total Expenditures	588,955	576,573	577,486	913
General City Support	588,955	576,573	577,486	913
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Total Department Expenditure	588,955	576,573	577,486	913
Total Department Revenue	0	0	0	0
Total General City Support	588,955	576,573	577,486	913

Position Summary by Program

<u>002 General Fund</u>				
City Auditor	6.24	6.00	6.00	0.00
Total	6.24	6.00	6.00	0.00
Total Position Summary	6.24	6.00	6.00	0.00