

**Mission**

*To provide independent, objective assurance, and consulting functions of City services to promote ethical, effective, and accountable government. We are committed to providing pro-active, accurate, and fair services in a friendly, professional manner.*

**Program Description**

The Audit office strives to ensure that the City of Clearwater provides municipal services to all residents, businesses, and visitors in an honest, effective, and accountable manner. Our responsibilities include performing systematic compliance, financial, and operational reviews of City business activities to add value and assist in improving departmental operations. Specifically, audits help insure the existence and enforcement of management established internal controls; compliance with policies, procedures, rules, guidelines, and laws; safeguarding of property; reliability and integrity of financial operational information; and, the effectiveness and efficiency of operations.

Audits are scheduled in an annual work plan based on potential risks to the organization, a department, or a division. Additionally, departments, senior management, or a member of the public provide insights and requests for audits.

**Performance Measures**

<u>Measure</u>	<u>2004</u>	<u>2005</u>
Sales & Utility Tax Audits performed	15	15
Revenue in Arrears Collected	\$45,500	\$100,000
Additional recurring revenue earned thru audits	\$350,000	\$425,000
Recommendations made during department audits	75	80
Annual Cost savings achieved thru recommendations	\$50,000	\$75,000

	<i>Actual</i> <i>2002/03</i>	<i>Actual</i> <i>2003/04</i>	<i>Budget</i> <i>2004/05</i>	<i>Budget</i> <i>2005/06</i>	<i>%</i> <i>Change</i>
Personnel	110,643	102,006	120,730	<b>127,940</b>	<b>6.0%</b>
Operating	2,890	3,349	2,140	<b>1,920</b>	<b>-10.3%</b>
Internal Services	<u>14,535</u>	<u>16,118</u>	<u>15,600</u>	<b><u>16,100</u></b>	<b><u>3.2%</u></b>
<b>Total</b>	<b>128,068</b>	<b>121,473</b>	<b>138,470</b>	<b>145,960</b>	<b>5.4%</b>
Department Full-Time Equivalent Positions	2.0	2.0	2.0	<b>2.0</b>	

## Program Highlights

- ❖ The City Auditor's Office is supported by two full-time equivalent positions, the same as the 2004/05 budget.
- ❖ Personnel costs represent 88% of this program's budget and increase over the previous year for general wage increases and a higher contribution to the city's pension fund.
- ❖ Several professional memberships are not due for renewal this year and result in a \$220, or 10.3%, decrease in operating costs.
- ❖ There have been no significant changes in the City Auditor's Office in the 2005/06 budget year. The budget for this office reflects an increase of 5.4% over the 2004/05 budget.