



Legislation Details (With Text)

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Title: Recommendation to use City Auditor Department budget savings from FY18, to increase appropriations in the General Fund in the City Auditor Department by \$53,000.
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Date	Ver.	Action By	Action	Result
2/12/2019	1	City Council	approve recommendation	Pass

Recommendation to use City Auditor Department budget savings from FY18, to increase appropriations in the General Fund in the City Auditor Department by \$53,000.

We are requesting the ability to appropriate \$53,000 of the City Auditor's Office (Office) FY18 budget savings to FY19 to pay for staff training. During FY18, the Office hired three new performance auditors to join the existing staff. The Office is identifying training for all staff that would improve their efficiency in conducting audits and ensure that our Office complies with the U.S. GAO's Generally Accepted Government Auditing Standards (GAGAS) that require each auditor to obtain at least 80 CPE hours of audit training in every two-year period. In addition, the Office continues to develop data analytics to perform continuous auditing of real-time transactions to identify trends occurring in high risk areas. Additional training on the necessary software and the assistance of subject matter expertise to develop this capability are needed.

City Council action is requested on February 12, 2019 to guarantee availability of funds to spend on the indicated purpose.

There is no cost to the City as this budget adjustment is using unspent FY18 funds. An appropriation increase is requested in the General Fund in the City Auditor Department by \$53,000. There is sufficient fund balance in the General Fund from FY18 budget savings to support this request.

Approve recommendation.

LAURA L. DOUD, CPA
CITY AUDITOR