



Legislation Details (With Text)

File #: 16-1016 **Version:** 1 **Name:** CAud - FY16 Budget Carryover
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Title: Recommendation to use City Auditor Department budget savings from FY16, increase appropriations in the General Fund (GP) in the City Auditor Department by \$98,000.
Sponsors: City Auditor
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Attachments: 1. 111516-C-3sr.pdf

Date	Ver.	Action By	Action	Result
11/15/2016	1	City Council	approve recommendation	Pass

Recommendation to use City Auditor Department budget savings from FY16, increase appropriations in the General Fund (GP) in the City Auditor Department by \$98,000.

At the end of FY16, the City Auditor's Office (Office) was initiating one of the major projects identified in its 2016 Annual Work Plan to develop in-house data analytic capability to perform continuous auditing of real-time transactions to recognize irregularities, exceptions and trends occurring in high risk areas associated with accounts payable and payroll records. We were in the process of securing the necessary software and the assistance of subject matter expertise to develop this capability, but it took longer than expected, resulting in the Office unable to use its budget savings before the end of the fiscal year. We are requesting the ability to appropriate \$98,000 of the Office's FY16 budget savings to FY17 to specifically pay for these services and software. The funds would only be spent on these items.

City Council action is requested on November 15, 2016 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 FY 16 funds. An appropriation increase is requested in the General Fund (GP) in the City Auditor Department by \$98,000 to be spent on the identified need for additional subject matter expertise. There is sufficient fund balance in the General Fund from FY16 budget savings to support this request. Any funds not used for this purpose by the end of FY 17 will lapse to fund balance and will not be available after FY 17.

Approve recommendation.

Laura L. Doud, CPA
CITY AUDITOR

APPROVED:

PATRICK H. WEST
CITY MANAGER