

Mission

To provide an independent, objective assurance, and consulting activity by examining and evaluating City organizational activities through financial, compliance, operational, and revenue audits that promote maximum accountability, efficiency, and effectiveness. We are committed to providing pro-active, accurate, and fair services within the City of Clearwater Government in a friendly, professional manner.

Program Description

The City Auditor’s office performs independent and objective audits of the City of Clearwater Government in accordance with Government Auditing Standards, as promulgated by the Comptroller General of the United States, and Standards for the Professional Practice of Internal Auditing, as published by the Institute of Internal Auditors.

Audits, defined as: detailed examinations and analysis of a department, division, function, item, or activity to provide reasonable assurance that established controls, objectives, and goals are met economically and efficiently; are scheduled in an Audit Calendar. The Audit Calendar is a fiscal year work plan (compiled in August of the preceding fiscal year) listing all audits, tentative start and completion dates, and estimated budget hours. Audits are selected based on potential business risks to a department, division, or the organization; revenue/expenditure issues; and particular areas or issues of concern identified by a particular City department or member of Senior Management.

Department Summary					
	<i>Actual</i> 2001/02	<i>Actual</i> 2002/03	<i>Budget</i> 2003/04	<i>Budget</i> 2004/05	<i>%</i> <i>Change</i>
Personnel	83,034	110,643	115,960	120,730	4.1%
Operating	3,116	2,890	4,650	2,140	-54.0%
Internal Services	<u>15,258</u>	<u>14,535</u>	<u>16,460</u>	<u>15,600</u>	-5.2%
Total	101,408	128,068	137,070	138,470	1.0%
Department Full-Time Equivalent Positions	2.0	2.0	2.0	2.0	

Program Highlights

- ❖ The City Auditor’s Office is supported by two full-time equivalent positions, the same as the 2003/04 budget.
- ❖ Personnel costs represent 87% of this program’s budget.
- ❖ There have been no significant changes in the City Auditor’s Office in the 2004/05 budget year. The budget for this office reflects a net increase of 1% over the 2003/04 budget.