

**Mission**

*To provide independent, objective assurance, and consulting functions of City services to promote ethical, effective, and accountable government. We are committed to providing proactive, 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.

<b>DEPARTMENT SUMMARY</b>					
	<b>Actual 2006/07</b>	<b>Actual 2007/08</b>	<b>Budget 2008/09</b>	<b>Budget 2009/10</b>	<b>% Change</b>
Personnel	139,241	153,066	157,380	165,500	5%
Operating	2,332	2,145	1,500	900	-40%
Internal Services	16,431	17,209	16,640	16,010	-4%
<b>Total City Audit</b>	<b>158,004</b>	<b>172,420</b>	<b>175,520</b>	<b>182,410</b>	<b>4%</b>

<b>DEPARTMENT FULL TIME EQUIVALENT POSITIONS</b>				
	<b>Actual 2006/07</b>	<b>Actual 2007/08</b>	<b>Budget 2008/09</b>	<b>Budget 2009/10</b>
City Audit	2.0	2.0	2.0	2.0
<b>Total City Audit</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>

## Program Highlights

- ❖ The City Auditor's Office is supported by two full time equivalent positions, the same as the 2008/09 budget.
- ❖ The 5% increase in Personnel costs is entirely due to budgeted increases in employee pension costs. Personnel costs represent 91% of this program's budget.
- ❖ Operating budget reductions of \$600, or 40%, represent reductions in training and memberships. Operating costs have been reduced by more than 50% in this program over the past two years.
- ❖ There have been no other significant changes in the City Auditor's Office. The budget for this department reflects an increase of 4% over the 2008/09 budget.