



City of Berkeley Budget Transparency, Internal Controls, and Delayed Action on Audits

March 24, 2009

Internal Controls and Budget Cuts

Budget transparency: risks

- Status
- Controls and the banking scandals
- ARRA stimulus funds (multiple programs)
- Outstanding audit recommendations:
 - Risk of loss of assets
 - Risk of loss of public confidence
 - Risk of poor information for decision-making
 - Service delivery risks

Policies to Address Key Risks

Payroll: uniform benefits in MOUs

- Status
- Cost savings
- Control improvements
- Cost to achieve

Policies to Address Key Risks:

Citywide fiscal administration consolidation/consistency

- Status
- Cost savings, risk reduction
- Auditor's staffing initiative
- Cost to achieve

Policies to Address Key Risks:

Monitoring and information: FUND\$ software systems

- Status
- Cost savings and risk reduction
- Transparency (understand costs of programs)
- Cost to achieve

Questions?

**Tone at the top: council
discussion, decisions and
direction**

