

BUDGET

Adjusted Fiscal Year 2021



BERKELEY CITY AUDITOR



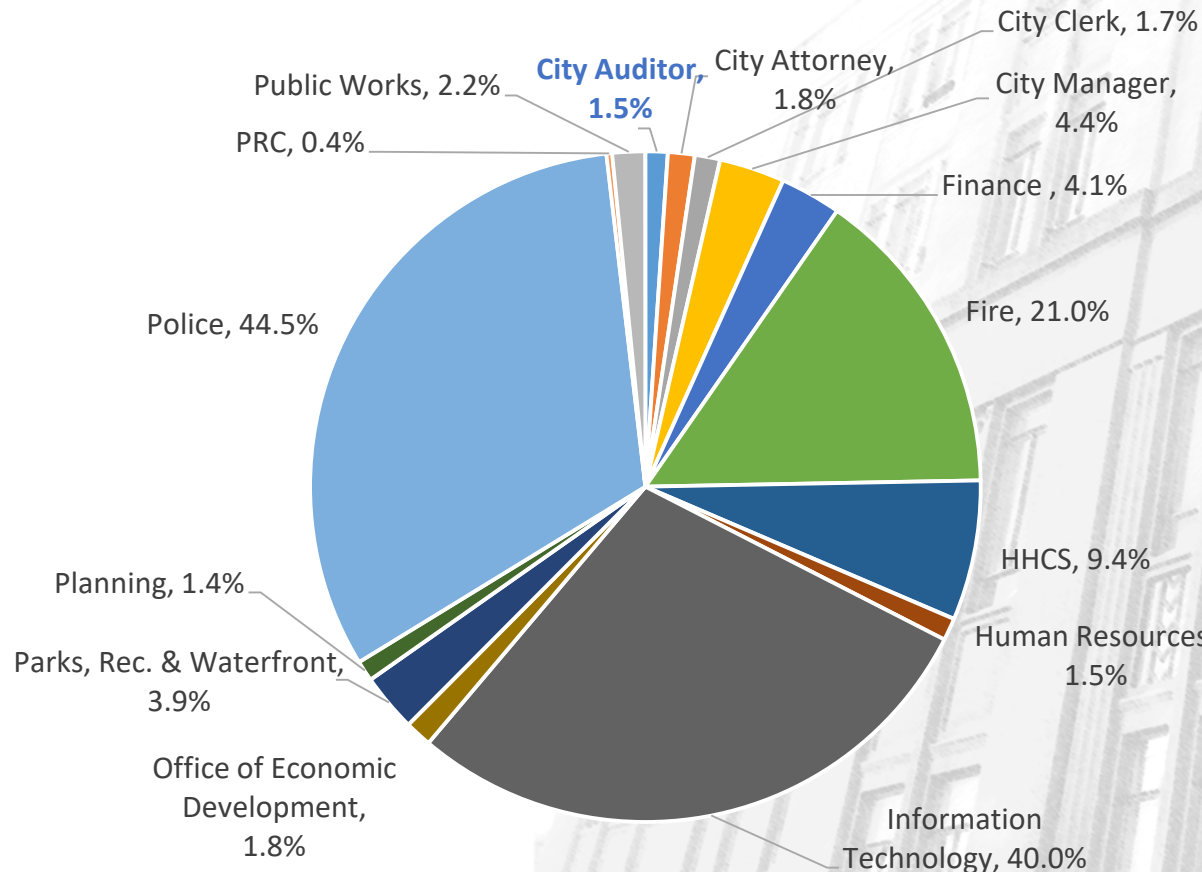
CITY CHARTER AND BMC

BMC2.24.040 states that the City Auditor's Office is exempt from targeted savings policies absent specific separate Council action. The City Charter also states that sufficient funds shall be provided to carry out the responsibilities of the audit function.



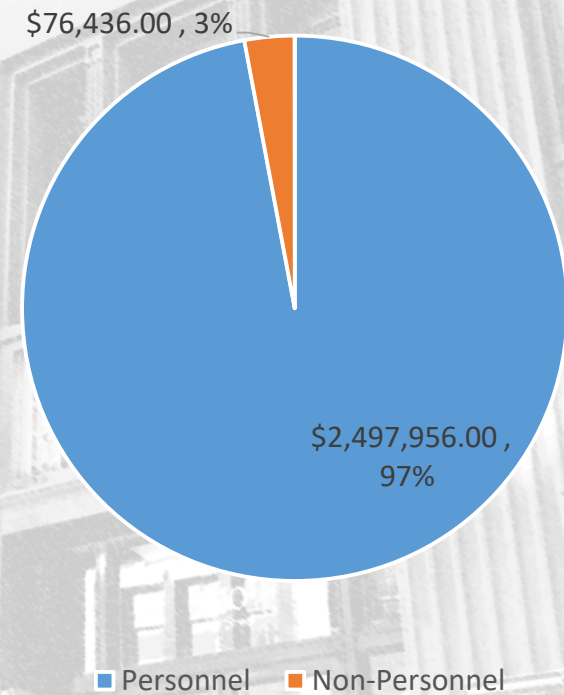
FY2021 ADOPTED BUDGET*

General Fund By Department



* Excludes internal service fund charges

City Auditor Budget[†] by Expenditure



[†] This accounts for 0.54% of FY2021 budget appropriations.

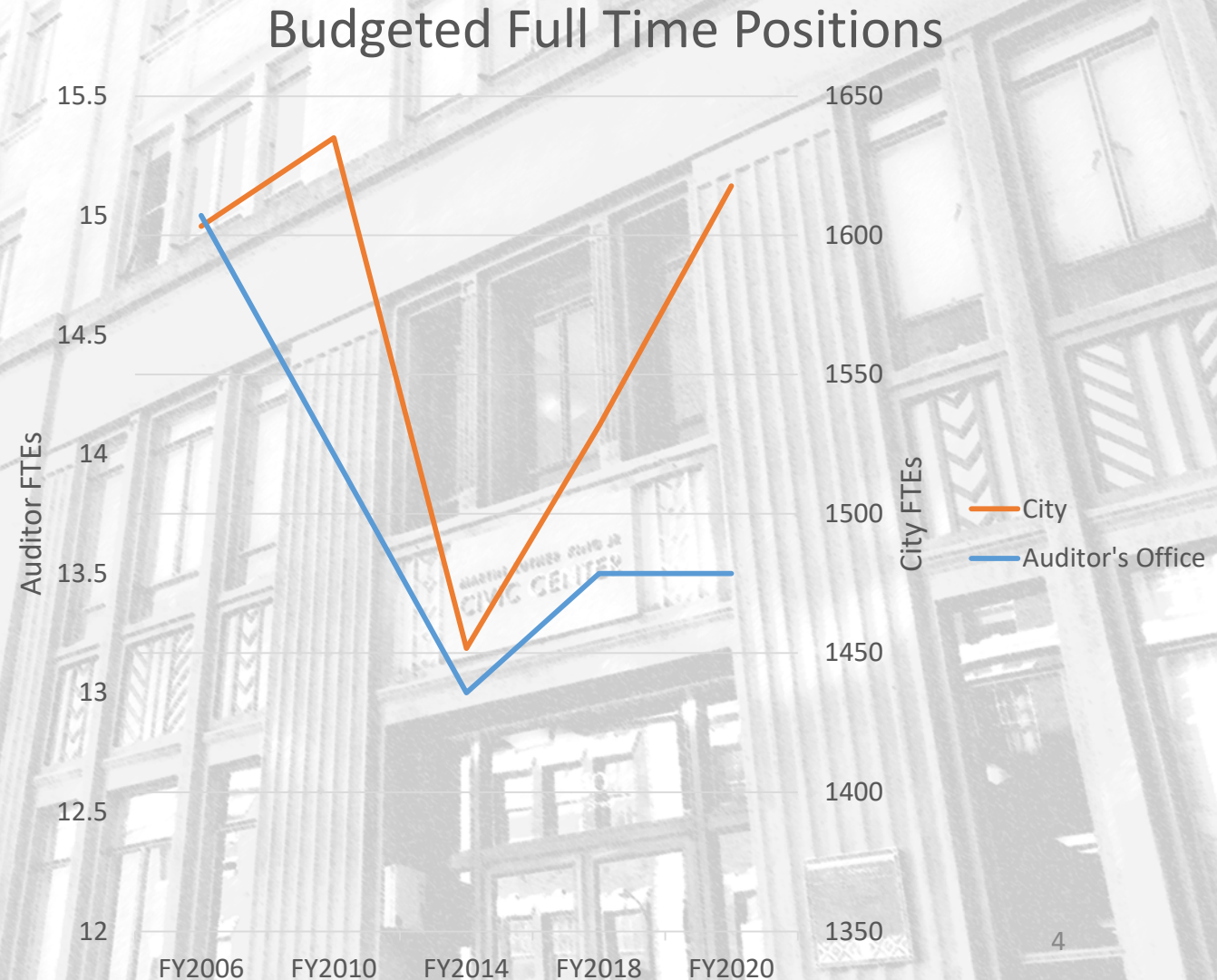


STAFFING

The Auditor's Office lost two FTEs after the 2008 recession; only 0.5 was restored

There is 1 vacancy now

- 15 FTEs in 2006
- 13.5 FTEs in 2020





DEFERRAL BY NUMBERS

FY 2021 Adjusted Budget \$2,314,392

Program/Item	Proposed Deferral	Proposed Deferral Running Total	Cumulative % Reduction
Training, travel, equipment, supplies	\$28,000	\$28,000	1.1% (37% of non-personnel)
Under-fill Audit Manager with Senior Auditor position in Performance Audit	\$52,000	\$80,000	3.1%
Under-fill Auditor II with Accounting Technician position in Payroll	\$20,000	\$100,000	3.9%
Vacancy of Auditor I position	\$160,000	\$260,000	10.1%



IMPACTS – PAYROLL AUDIT

Continuing Services

- Reviewing and evaluating the City's payroll records to verify that they are accurate and free of fraud
- Auditing of Employee Transaction Forms (ETFs) to ensure information is entered corrected into the payroll system
- Reporting of employees' wages to the CalPERS retirement system
- Enrolling employees in health benefit plans



IMPACTS – PERFORMANCE AUDIT

Continuing Services[‡]

- Planned audits of budget and financial conditions
- Short-term reports

Impacted Services

- Decrease oversight and accountability work
 - With fully filled Senior Auditor positions a 20% reduction in audits
 - With under-filled Senior position a 40% reduction in audits
- City Auditor to take on most Audit Manager responsibilities in the interim
- Lack of travel will reduce ability to receive high quality audit training

[‡] Contingent on the ability to fully fill Senior Auditor positions.