

BERKELEY CITY AUDITOR



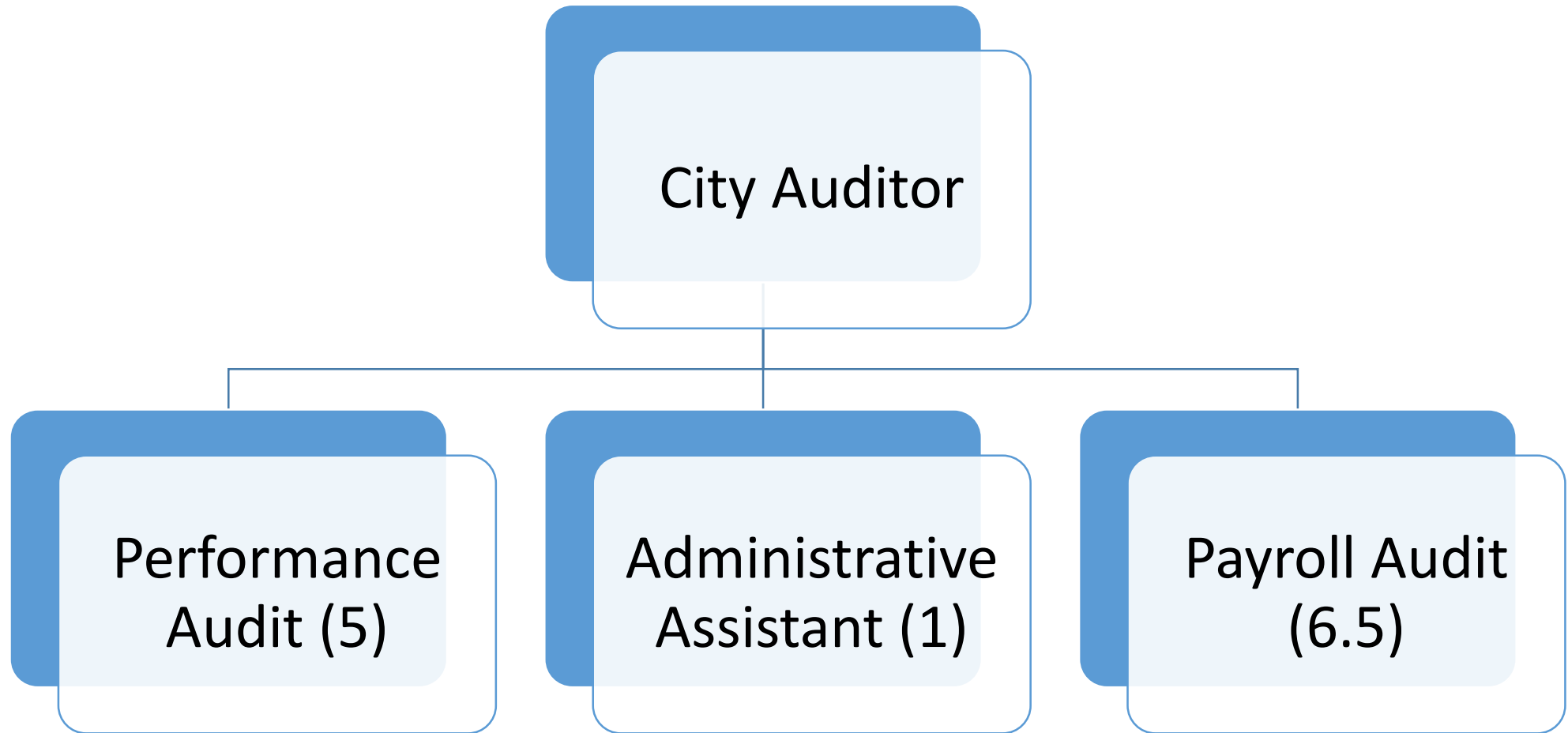
BUDGET

Fiscal Years 2023 & 2024

CITY AUDITOR

CITY AUDITOR

OVERVIEW



CITY AUDITOR

MISSION

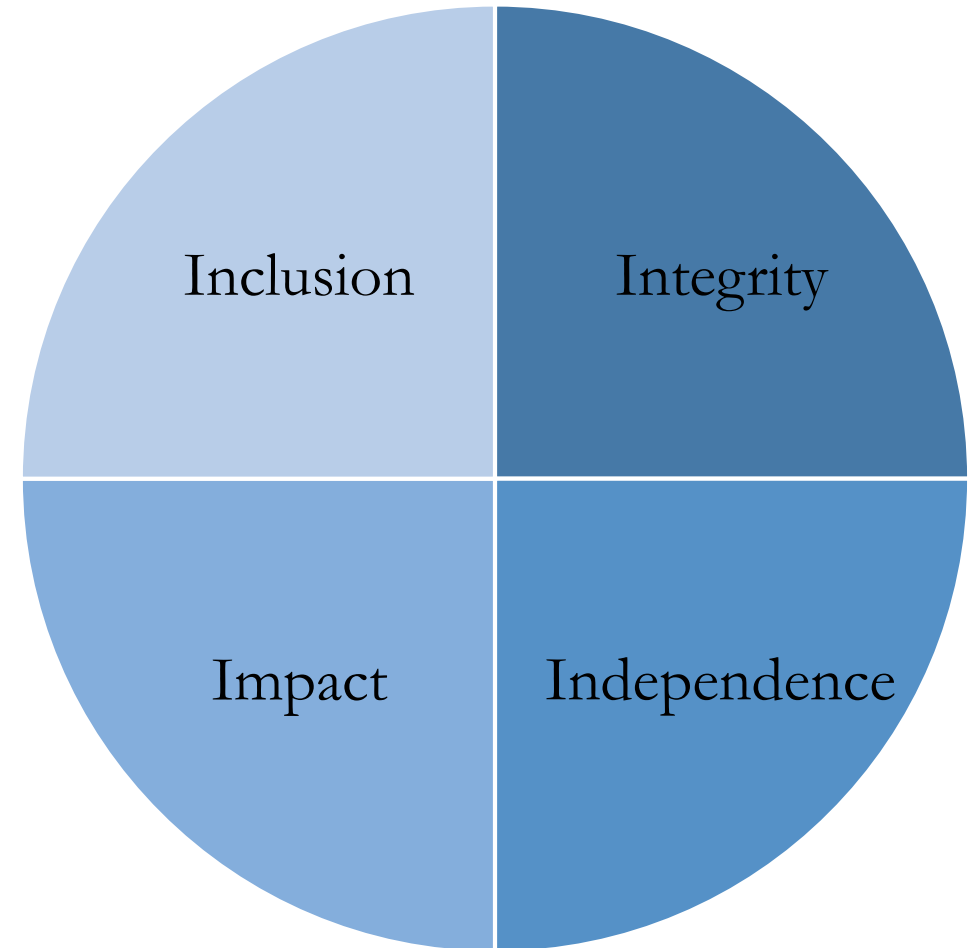
The City Auditor's Office provides independent oversight of City services and activities. The missions of our divisions are:



Performance Audit – Promoting transparency and accountability in Berkeley government.



Payroll Audit – Providing accurate, timely, and compliant payroll services to Berkeley employees.

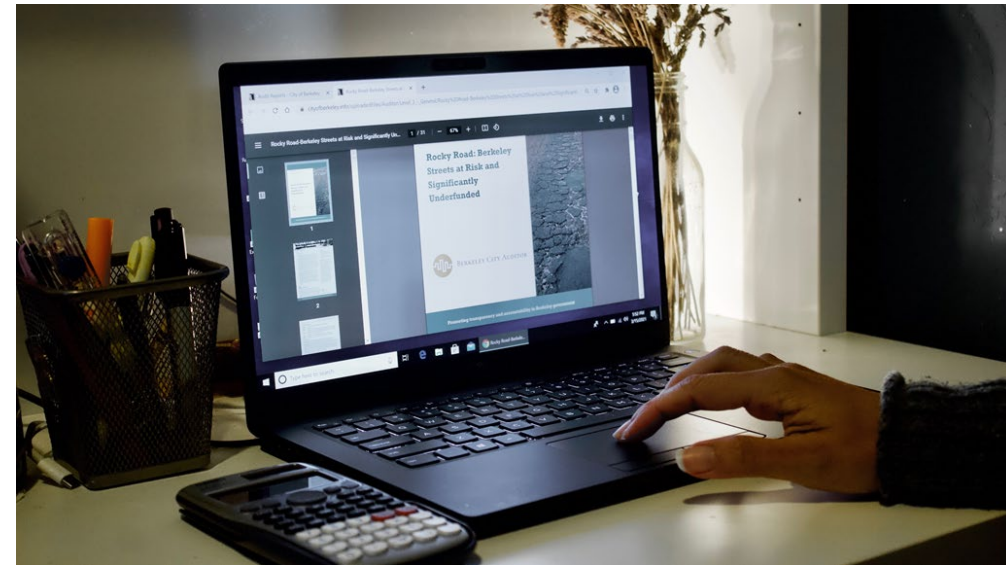


CITY AUDITOR SERVICES

Dual Roles – Elected to represent the public and serve as department head

Performance Audit – Expectation to conduct audits of programs and communicate regularly with public

Payroll Audit – Administrative payroll auditing responsibilities



CITY AUDITOR

ACCOMPLISHMENTS- PERFORMANCE

Issued audits cited by City Council, the public, and local and national press

Won a top national award for our audit of Berkeley Streets in April 2021

Organized two trainings attended by 60+ auditing professionals across the region as chair of the Bay Area Association of Local Government Auditors

Presented audit findings at local and national events, including the National Intergovernmental Audit Forum and the International Law Enforcement Auditor's Association

Released a data analysis of the City of Berkeley's police response, which was presented at 8 different events and cited in the Reimagining Public Safety process

Bloomberg

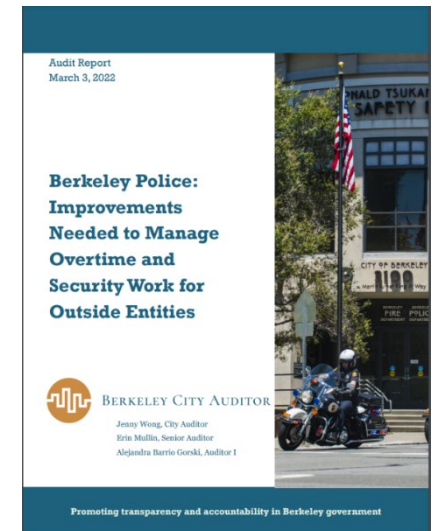
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CityLab
Justice

Berkeley Police Tripled Off-Duty Security Work in 2020

An audit by the Bay Area city found that a lack of oversight on police overtime work could be costing the public.



CITY AUDITOR

ACCOMPLISHMENTS- PAYROLL

Ensured timely processing of payroll and records for city employees

Corrected all personnel actions submitted in 2021, which had an error rate of 97% before Payroll Audit corrections

Designed and implemented electronic timesheets and provided enhanced customer service during pandemic

Completed implementation of new payroll/HR system that corrected for errors in former system of FUND\$



CITY AUDITOR

STAFFING

	FISCAL YEAR 2021 ACTUAL	FISCAL YEAR 2022 ADOPTED	FISCAL YEAR 2023 REQUEST	FISCAL YEAR 2024 REQUEST
GENERAL FUND	12.95	12.95	14.20	14.20
OTHER FUNDS	0.55	0.55	0.55	0.55
TOTAL	13.5	13.5	14.75	14.75

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VACANCY

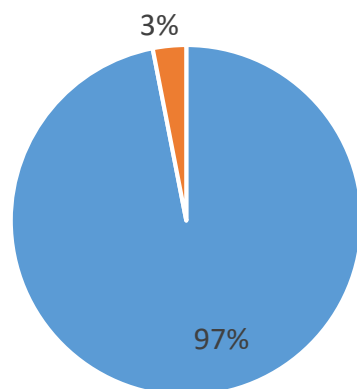
The City Auditor's office currently has no vacancies.



CITY AUDITOR

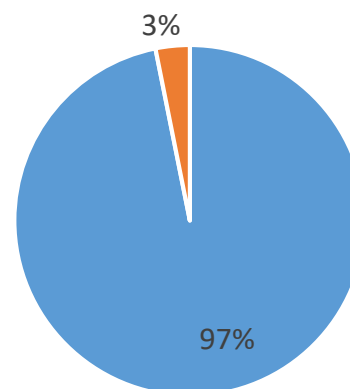
OPERATING BUDGET BY FUNDING SOURCE

FY 23 Operating Budget
(\$3,101,376.16)



■ General Fund ■ Worker's Comp Fund

FY 24 Operating Budget
(\$3,124,862.13)

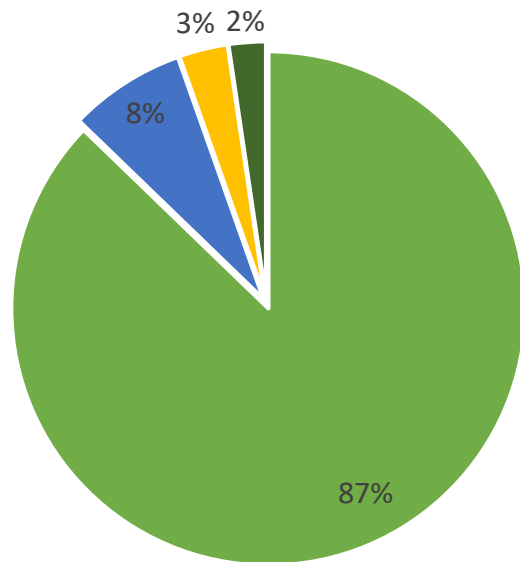


■ General Fund ■ Worker's Comp Fund

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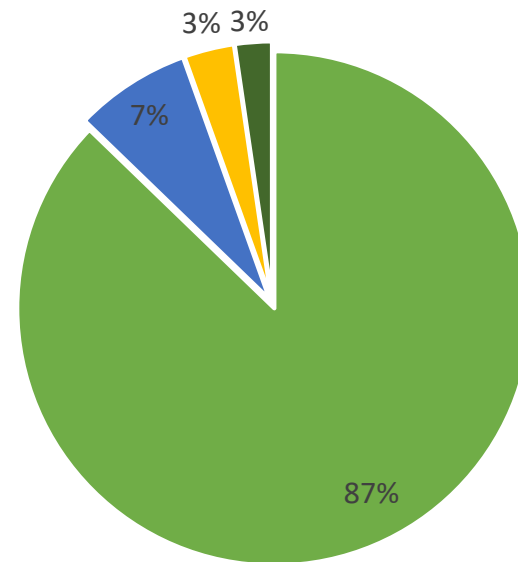
OPERATING BUDGET BY EXPENDITURE TYPE

FY 23 Operating Budget,
\$3,101,376.16



- Salary and Benefits
- Internal Services
- Worker's Comp
- Services and Materials

FY 24 Operating Budget,
\$3,124,862.13



- Salary and Benefits
- Internal Services
- Worker's Comp
- Services and Supplies

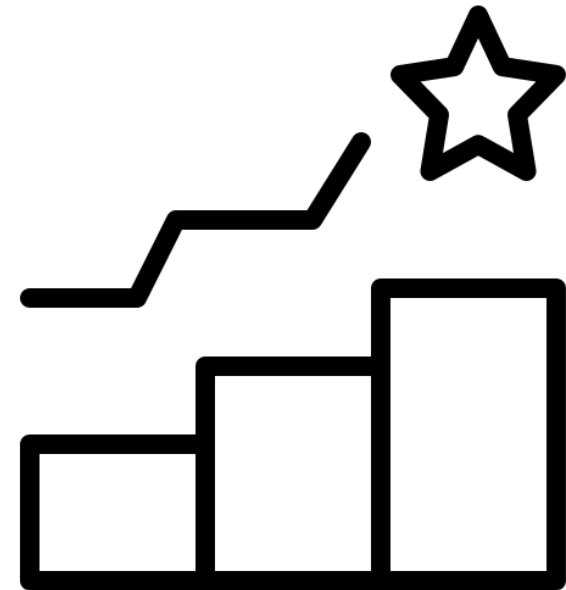
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CHANGES AND CHALLENGES

Implementing new timekeeping system and addressing updates from new payroll/HR system

Competing priorities and limited funding

Changes due to the COVID-19 pandemic



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OPPORTUNITIES AND STRATEGIES

Issue audit reports and initiate new audits

Follow up with departments on open audit recommendations; publish open recommendations online to increase transparency

Further manage rollout of the comprehensive HR/payroll auditing method in ERMA

Assist rollout of Employee Self Service (ESS) and ExecuTime, dependent on City Management's timeline



CITY AUDITOR

GENERAL FUND FUNDING REQUESTS

Description	Reason	Cost	Ongoing (Yes/No)	Mandate (Yes/No)	Revenue Offset (Yes/No)	Strategic Plan (Yes/No)	Budget Referral (Yes/No)
Accounting Office Specialist III MC	Increase position from 0.5 FTE to 0.75 FTE due to increased workload.	\$36,267.75	Yes	No	No	No	No
Payroll Staff	OT in Payroll Audit for ESS and Executime maintenance/other audit corrections	\$25,000.00	Yes	No	No	No	No
Auditor II (2 year temporary position)	Additional help to work on ERMA implementation	\$185,197.00	No	No	No	No	No
Operational	Center Street Garage parking	\$2,500	Yes	No	No	No	No
Total		\$248,964.75					