

City Auditor

Denny Nester, City Auditor | (719) 385-5694 | dnester@springsgov.com

2017 Initiatives

ID	Goal	Initiative
4A-20	Excelling in City Services	Support the Council, Mayor, CEO of Colorado Springs Utilities and their direct reports by aligning audits with associated strategic organizational goals, objectives and risks
4A-21	Excelling in City Services	Review and direct municipal government audit function and deliverables to measure trends, efficiencies, effectiveness, and improvement opportunities
4A-29	Excelling in City Services	Increasing Office of City Auditor information technology knowledge and audit capacity to align with increasing related business risks

Note: the ID number above is used in the Performance Measurement chapter to reference specific strategic and departmental initiatives by goal and objective.

All Funds Summary

All Funds	Use of Funds	2015	2016	* 2016	2017	2017 Budget - * 2016 Amended Budget
		Actual	Original Budget	Amended Budget		
	General Fund **	\$1,328,823	\$1,417,005	\$1,417,005	\$1,482,969	\$65,964
	Total	\$1,328,823	\$1,417,005	\$1,417,005	\$1,482,969	\$65,964
	Positions					
	General Fund	14.00	14.00	14.00	14.00	0.00
	Total	14.00	14.00	14.00	14.00	0.00

* 2016 Amended Budget as of 8/4/2016

** While the entire budget is included in the General Fund, the Auditor's Office invoices Colorado Springs Utilities and Colorado Springs Airport for related audits and recognizes the payments as General Fund revenue.

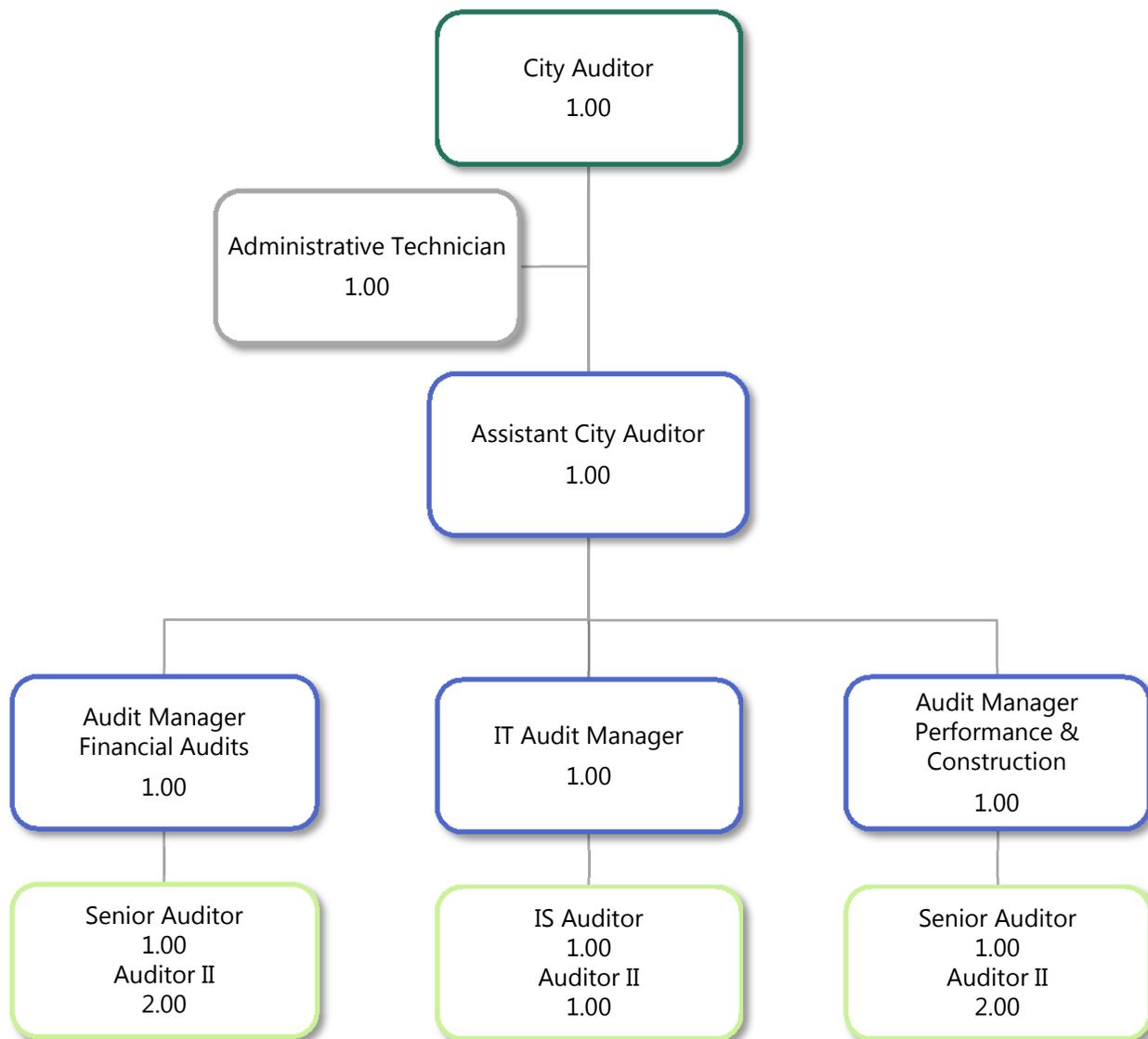
Significant Changes vs. 2016

- Increase of \$66,254 to fund existing positions, pay for performance, and movements within the salary structure

City Auditor

The City Auditor’s mission is to provide City Council an independent, objective and comprehensive auditing program for operations of the City to include City enterprises—Colorado Springs Utilities and Colorado Springs Airport. The Office of the City Auditor conducts financial, regulatory, information technology, compliance, and performance audits to:

- Evaluate the adequacy of financial controls, records and organizational operations;
- Provide objective analyses, appraisals and recommendations for improving systems and activities;
- Review policies, plans, procedures, laws and regulations to ensure overall compliance;
- Review the means to safeguard assets;
- Review operations and programs to ascertain whether results are consistent with established objectives; and
- Review financial and operating information and the means used to identify, measure, classify, and report such information to determine its reliability and integrity.



The sections below provide a summary of the Budget, authorized positions, changes that occurred after the budget was implemented for 2016, and changes occurring as part of the 2017 General Fund Budget.

General Fund	Use of Funds	2014 Actual	2015 Actual	2016 Original Budget	* 2016 Amended Budget	2017 Budget	2017 Budget - * 2016 Amended Budget	
	Salary/Benefits/Pensions	\$1,241,565	\$1,255,656	\$1,347,748	\$1,347,748	\$1,414,012	\$66,264	
	Operating	61,390	73,167	69,257	69,257	68,957	(300)	
	Capital Outlay	0	0	0	0	0	0	
	Total	\$1,302,955	\$1,328,823	\$1,417,005	\$1,417,005	\$1,482,969	\$65,964	
	Revenue		\$997,393	\$996,053	\$996,053	\$996,053	\$0	
	Position Title	2015 Actual	2016 Original Budget	* 2016 Amended Budget	2017 Budget	2017 Budget - * 2016 Amended Budget		
	Administrative Technician	1.00	1.00	1.00	1.00	0.00		
Assistant City Auditor	1.00	1.00	1.00	1.00	0.00			
Audit Manager	3.00	3.00	3.00	3.00	0.00			
Auditor I/II	5.00	5.00	5.00	5.00	0.00			
City Auditor	1.00	1.00	1.00	1.00	0.00			
Information Systems (IS) Auditor	1.00	1.00	1.00	1.00	0.00			
Senior Auditor	2.00	2.00	2.00	2.00	0.00			
Total Positions	14.00	14.00	14.00	14.00	0.00			

* 2016 Amended Budget as of 8/4/2016

Funding Changes	During 2016	* 2016 Amended - 2016 Original Budget
	None	\$0
	Total During 2016	\$0
	For 2017	2017 Budget - * 2016 Amended Budget
	Salaries/Benefits/Pensions	
	Net change to fund existing positions	\$19,452
	Increase to fund pay for performance and position movements in salary structure	46,813
	Total Salaries/Benefits/Pensions	\$66,265
	Operating	
	Transfer of the department's budget for records management to the City Clerk's Office budget for central contract oversight	(\$300)
	Total Operating	(\$300)
	Capital Outlay	
	None	\$0
Total Capital Outlay	\$0	
Total For 2017	\$65,965	

Position Changes	During 2016	* 2016 Amended - 2016 Original Budget
	None	0.00
	Total During 2016	0.00
	For 2017	2017 Budget - * 2016 Amended Budget
	None	0.00
	Total For 2017	0.00

* 2016 Amended Budget as of 8/4/2016

City of Colorado Springs Budget Detail Report

001 - GENERAL FUND
City Auditor

Acct # - Description	2014 Actual	2015 Actual	2016 Orig. Budget	2016		2017 Budget	2017 Budget - 2016 Amended Budget
				Amended Budget	2017 Budget		
Salaries/Benefits/Pensions							
51205 - CIVILIAN SALARIES	978,421	973,845	1,056,006	1,056,006	1,096,314	40,308	
51210 - OVERTIME	0	3	0	0	0	0	0
51220 - SEASONAL TEMPORARY	2,243	17,032	0	0	0	0	0
51245 - RETIREMENT TERM VACATION	3,701	2,639	0	0	0	0	0
51260 - VACATION BUY PAY OUT	4,873	8,016	0	0	0	0	0
51299 - SALARIES REIMBURSEMENTS	(9,834)	(11,217)	0	0	0	0	0
51610 - PERA	129,940	132,350	144,044	144,044	147,642	3,598	
51615 - WORKERS COMPENSATION	1,977	2,329	2,449	2,449	2,441	(8)	
51620 - EQUITABLE LIFE INSURANCE	2,729	2,714	4,037	4,037	4,031	(6)	
51640 - DENTAL INSURANCE	4,863	4,400	5,069	5,069	5,556	487	
51670 - PARKING FOR EMPLOYEES	3,800	3,880	3,360	3,360	3,360	0	
51690 - MEDICARE	13,906	14,150	15,246	15,246	15,626	380	
51695 - CITY EPO MEDICAL PLAN	3,944	13,240	8,875	8,875	13,428	4,553	
51696 - ADVANTAGE HD MED PLAN	92,891	85,079	101,162	101,162	117,864	16,702	
51697 - HRA BENEFIT TO ADV MED PLAN	8,111	7,196	7,500	7,500	7,750	250	
Salaries/Benefits/Pensions Total	1,241,565	1,255,656	1,347,748	1,347,748	1,414,012	66,264	
Operating							
52105 - MISCELLANEOUS OPERATING	0	2	0	0	0	0	0
52110 - OFFICE SUPPLIES	483	209	1,000	1,000	1,000	0	0
52111 - PAPER SUPPLIES	363	67	396	396	396	0	0
52125 - GENERAL SUPPLIES	1,074	4,069	1,500	1,500	1,500	0	0
52135 - POSTAGE	32	9	100	100	100	0	0
52220 - MAINT OFFICE MACHINES	282	0	680	680	680	0	0
52305 - MAINT SOFTWARE	13,217	13,703	15,745	15,745	15,745	0	0
52415 - CONTRACTS AND SPEC PROJECTS	0	16,400	5,000	5,000	5,000	0	0
52575 - SERVICES	231	340	150	150	150	0	0
52590 - TEMPORARY EMPLOYMENT	9,945	0	0	0	0	0	0
52605 - CAR MILEAGE	568	217	654	654	654	0	0
52607 - CELL PHONE ALLOWANCE	640	605	0	0	0	0	0
52615 - DUES AND MEMBERSHIP	7,911	7,370	7,502	7,502	7,502	0	0
52625 - MEETING EXPENSES IN TOWN	308	962	526	526	526	0	0
52630 - TRAINING	17,023	22,935	16,097	16,097	16,097	0	0
52645 - SUBSCRIPTIONS	4	0	267	267	267	0	0
52655 - TRAVEL OUT OF TOWN	6,364	3,493	10,629	10,629	10,629	0	0
52735 - TELEPHONE LONG DIST CALLS	45	0	35	35	35	0	0
52738 - CELL PHONE BASE CHARGES	0	0	1,116	1,116	1,116	0	0
52776 - PRINTER CONSOLIDATION COST	2,692	2,412	7,449	7,449	7,449	0	0
52874 - OFFICE SERVICES PRINTING	49	124	111	111	111	0	0
52875 - OFFICE SERVICES RECORDS	159	250	300	300	0	(300)	
65365 - HEALTH PROGRAMS	0	0	0	0	0	0	0
Operating Total	61,390	73,167	69,257	69,257	68,957	(300)	
Grand Total	1,302,955	1,328,823	1,417,005	1,417,005	1,482,969	65,964	
Revenue							
46170 - REIMBURSEMENT FR OTHER FUNDS	75,000	82,802	75,000	75,000	75,000	0	0
46173 - REIMBURSEMENT FR UTILITY FUND	846,830	914,591	921,053	921,053	921,053	0	0
Grand Total	921,830	997,393	996,053	996,053	996,053	0	

This page left intentionally blank