Strategic Plan for the City Auditor’s Office

FY 2007 – 2012
Requirement for the Plan

Council resolution 904027, Section 4, requires the City Auditor to develop and submit to the City Council for approval a long-range general strategy plan.

Plan must cover at least 3 years and have a maximum of 5 years.

Must be updated annually
Mission Statement

Preserve the public trust by independently and objectively reviewing and reporting on the efficient and effective use of City resources.
Vision Statement

We see our office as a catalyst for change and a respected leading edge audit organization.
Goals & Objectives

- Enhance risk assessment in City government
- Educate City of Dallas employees and managers on internal controls and fraud prevention
- Expand audit and non-audit services provided to City Council and management
- Develop effective relationships with the City Council, Boards, Commissions, City Manager and the Community
- Improve efficiency through the use of automated tools
Goals & Objectives

- Enhance risk assessment in City government
  - Develop audit staff’s understanding of City operations
  - Develop areas of expertise, and core competencies within the audit staff
  - Work with management and jointly assess program risks
  - Cross-train with City management personnel
  - Identify needed State legislative changes to enhance City operations
  - Obtain focused training on issues facing local governments
Goals & Objectives

- Educate City of Dallas employees and managers on internal controls and fraud prevention
  - Provide overview of the City Auditor’s office in new employee orientation
  - Provide presentations and training seminars to City employees
  - Develop internal control checklists for departmental use
  - Cross-train with City management personnel
Goals & Objectives

- Expand audit and non-audit services provided to City Council & management
  - Improve accountability within City government
  - Partner with City management to improve operational assessments
  - Provide expert assistance to internal groups
  - Take action to allow the office to review the Police & Fire Pension and Employee Retirement Funds
- Expand grant monitoring to include all federal and state grants
Goals & Objectives

- Develop effective relationships with the City Council, Boards and Commissions, City Manager and the Community
  - City Council
    - Establish high visibility with their assigned committees
    - Respond to Council Members’ information request
  - Boards and Commissions
    - Provide orientation on City Auditor’s Office
    - Seek input for Annual Audit Plan
    - Coordinate efforts on items of city-wide impact
Goals & Objectives

- Develop effective relationships with the City Council, Boards and Commissions, City Manager and the Community (Cont.)
  - City Manager
    - Partner with management in non-audit services
    - Expand our participation in city-wide procurements
  - Community
    - Become active members in professional organizations or committees
    - Partner with other governmental audit organizations
    - Earn professional recognition of our work
Goals & Objectives

- Improve efficiency through the use of automated tools
  - Develop more effective project management techniques
  - Initiate continuous auditing techniques
  - Evaluate the efficiency of internal current assignments
Projected Staffing Requirements

Fully fund all authorized positions at current salary rate

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<thead>
<tr>
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<th>Funded Staffing</th>
<th>Authorized Staffing</th>
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<td>Executive/Management</td>
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<td>Technical Staff</td>
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<tr>
<td>Grant Compliance</td>
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<tr>
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<tr>
<td><strong>TOTAL STAFFING</strong></td>
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<tr>
<td>Ratio of Audit Staff to City Employees (12,600)</td>
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Projected Staffing Requirements

If Grant Compliance is expanded to include all federal & state grants

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<td><strong>TOTAL STAFFING</strong></td>
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Ratio of Audit Staff to City Employees (12,600) | .004
Projected Staffing Requirements

If audit and non-audit services are expanded (includes expanded Grant Compliance)

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<td>TOTAL STAFFING</td>
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Professional Skills to be Developed

- Supervisory & leadership abilities
- Statistical sampling techniques
- Data mining techniques
- Detailed knowledge of City operations and federal/state regulations of those operations
- Presentation of audit results
- Risk management
- Analysis and problem solving
- Cooperative working techniques
Projected Changes in Internal Organizational Structure

- Formally adopt audit salary schedule and position titles
- Create new non-audit service group and expand grant monitoring
- Increase in staffing based on additional responsibilities
- Acquire new office space for centralization and expansion
- Remove City Auditor from Employee Retirement Fund Board
- Submit annual budget directly to the Finance, Audit and Accountability Committee
Identification of Areas to be Audited

The areas to be audited will be the City Council priorities:

- Economic Development
- Neighborhood Quality of Life
- Public Safety
- Staff Accountability
- Trinity River
Procedures for Developing & Implementing Annual Audit Plan

- Identify audit candidates
- Use a risk-analysis approach to identify and rank audit priorities and issues using established criteria
- Prepare draft audit plan
- Present draft audit plan to F&A for review and acceptance and forwarding to the Council
- Obtain Council approval via Council Resolution
- Distribute approved audit plan
- Audit plan is implemented
Use of Outside Consultants

- Provide staff training in specialty areas
  - Franchise fee audits
- Perform audits in specialized areas
  - Employee Retirement Fund
  - Police & Fire Pension Fund
- Conduct periodic peer review
Alternative Strategies

- Partner with outside audit organizations
  - School districts
  - City, County, or State entities
- Hire staff on a contract basis
  - Specific, one-time, short-term projects
- Initiate college internship or coop program