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CITY OF FORT LAUDERDALE FY 2025 DEPARTMENT REQUEST

City Auditor's Office



City Auditor's Office

Charter Office Description

The City Auditor's Office provides an independent, objective, and comprehensive auditing program of City operations. As an appointed office, it is charged with supporting the City Commission by providing an independent review of business practices, procedures, internal controls, and procurement practices that are used, employed, and communicated by City government. This is accomplished through comprehensive and professional audits, reviews, and in-depth evaluations performed in accordance with generally accepted government auditing standards.

CORE SERVICES

- Conducts financial, compliance, economic, efficiency, and performance audits of the City government and City officials
- Performs Legislative Review to provide assurance to the City Commission and assist in the decision-making process
- Advises the City Commission on a variety of financial issues
- Serves as a technical resource to City staff and committees for guidance related to accounting, financial reporting, budgeting, and other fiscal activities
- Provides written audit reports to both the City Commission and City Manager

City Auditor's Office

FY 2025 Projected Organizational Chart

Total FTEs - 7

CITY AUDITOR - 7

| | |
|----------------------------------|---|
| City Auditor | 1 |
| Senior Assistant City Auditor | 1 |
| Assistant City Auditor III | 2 |
| Assistant City Auditor II | 2 |
| Senior Assistant to the Director | 1 |

| FY 2024 Adopted | FY 2025 Projected | Difference |
|-----------------|-------------------|------------|
| 7 | 7 | 0 |

General Fund



City Auditor's Office - General Fund

Department Fund Financial Summary

Financial Summary - Funding Source

| | FY 2023 Actuals | FY 2024 Adopted Budget | FY 2024 Estimate | FY 2025 Budget Recommended | FY 2024 Adopted Budget vs FY 2025 Budget Recommended | Percent Difference |
|----------------------|--------------------|------------------------------|---------------------|----------------------------------|--|-----------------------|
| General Fund - 001 | \$ 1,570,387 | 1,803,821 | 1,615,274 | 1,900,639 | 96,818 | 5.4% |
| Total Funding | 1,570,387 | 1,803,821 | 1,615,274 | 1,900,639 | 96,818 | 5.4% |

Financial Summary - Program Expenditures

| | FY 2023 Actuals | FY 2024 Adopted Budget | FY 2024 Estimate | FY 2025 Budget Recommended | FY 2024 Adopted Budget vs FY 2025 Budget Recommended | Percent Difference |
|---------------------------|--------------------|------------------------------|---------------------|----------------------------------|--|-----------------------|
| City Auditor | 1,570,387 | 1,803,821 | 1,615,274 | 1,900,639 | 96,818 | 5.4% |
| Total Expenditures | 1,570,387 | 1,803,821 | 1,615,274 | 1,900,639 | 96,818 | 5.4% |

Financial Summary - Category Expenditures

| | FY 2023 Actuals | FY 2024 Adopted Budget | FY 2024 Estimate | FY 2025 Budget Recommended | FY 2024 Adopted Budget vs FY 2025 Budget Recommended | Percent Difference |
|------------------------------|---------------------|------------------------------|---------------------|----------------------------------|--|-----------------------|
| Personnel Services | 1,447,633 | 1,559,073 | 1,380,028 | 1,648,016 | 88,943 | 5.7% |
| Operating Expenses | 122,754 | 244,748 | 235,246 | 252,623 | 7,875 | 3.2% |
| Total Expenditures | \$ 1,570,387 | 1,803,821 | 1,615,274 | 1,900,639 | 96,818 | 5.4% |
| Full Time Equivalents (FTEs) | 7 | 7 | 7 | 7 | - | 0.0% |

FY 2025 Major Variances

No Major Variances

Descriptions & Line Items by Division



City Auditor's Office

City Auditor - General Fund

Division - Fund Budget by Account

| Account Name | FY 2023 Actuals | FY 2024 Adopted Budget | FY 2024 Amended Budget | FY 2024 Estimate | FY 2025 Department Requested | FY 2025 Budget Recommended | FY 2024 Adopted vs FY 2025 Budget Recommended | % Dif | Justification |
|--|------------------|------------------------|------------------------|------------------|------------------------------|----------------------------|---|--------------|---|
| 10-1101 - Permanent Salaries | 878,364 | 1,148,849 | 1,148,849 | 982,941 | 1,200,917 | 1,200,917 | 52,068 | 4.53% | |
| 10-1107 - Part Time Salaries | 59,052 | - | - | - | - | - | - | 0.00% | |
| 10-1110 - Sick Conv to Cash | 1,500 | - | - | - | - | - | - | 0.00% | |
| 10-1113 - Vac Mgmt Conv | 15,262 | - | - | 30,785 | 23,500 | 23,500 | 23,500 | 100.00% | |
| 10-1201 - Longevity Pay | 5,396 | 5,894 | 5,894 | 5,894 | 6,392 | 6,392 | 498 | 8.45% | |
| 10-1401 - Car Allowances | 26,972 | 32,160 | 32,160 | 29,904 | 32,160 | 32,160 | - | 0.00% | |
| 10-1413 - Cellphone Allowance | 4,390 | 3,840 | 3,840 | 5,160 | 5,160 | 5,160 | 1,320 | 34.38% | |
| 20-2119 - Wellness Incentives | 500 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | - | 0.00% | |
| 20-2204 - Pension - General Emp | 69,015 | 22,730 | 22,730 | 22,730 | 28,954 | 28,954 | 6,224 | 27.38% | |
| 20-2210 - Pension - FRS | 26,138 | 48,882 | 48,882 | 34,699 | 56,580 | 56,580 | 7,698 | 15.75% | |
| 20-2299 - Pension - Def Cont | 65,980 | 72,319 | 72,319 | 71,584 | 75,142 | 75,142 | 2,823 | 3.90% | |
| 20-2301 - Soc Sec/ Medicare | 66,241 | 78,953 | 78,953 | 66,209 | 82,692 | 82,692 | 3,739 | 4.74% | |
| 20-2307 - Year End FICA Accr | 3,032 | - | - | (3,032) | - | - | - | 0.00% | |
| 20-2401 - Disability Insurance | 1,010 | 1,620 | 1,620 | 529 | 1,100 | 1,100 | (520) | (32.10%) | |
| 20-2402 - Life Insurance | 3,030 | 288 | 288 | 3,365 | 1,034 | 1,034 | 746 | 259.03% | |
| 20-2404 - Health Insurance | 66,046 | 95,759 | 95,759 | 81,481 | 91,198 | 91,198 | (4,561) | (4.76%) | |
| 20-2410 - Workers' Comp | 1,252 | 1,308 | 1,308 | 1,308 | 1,308 | 1,308 | - | 0.00% | |
| 90-9237 - Transfer Out to Special Obligation Bonds | 122,168 | - | - | - | - | - | - | 0.00% | |
| 90-9239 - Transfer Out to Special Obligation Bonds Refinance | 32,286 | 44,471 | 44,471 | 44,471 | 39,879 | 39,879 | (4,592) | (10.33%) | |
| Personnel Services | 1,447,633 | 1,559,073 | 1,559,073 | 1,380,028 | 1,648,016 | 1,648,016 | 88,943 | 5.70% | |
| 30-3101 - Acct & Auditing | - | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | - | 0.00% | |
| 30-3216 - Costs/Fees/ Permits | - | 80 | 80 | 120 | 120 | 120 | 40 | 50.00% | Parking permits |
| 30-3231 - Food Services | - | - | - | - | 420 | 420 | 420 | 100.00% | |
| 30-3304 - Office Equip Rent | 467 | 1,400 | 3,876 | 2,469 | 3,500 | 3,500 | 2,100 | 150.00% | Toshiba copier and printer rental expense |
| 30-3319 - Office Space Rent | 7,350 | 93,603 | 93,603 | 82,992 | 93,603 | 101,000 | 7,397 | 7.90% | Tower 101 rent |
| 30-3401 - Computer Maint | - | 4,000 | 4,000 | 4,000 | 4,000 | 4,000 | - | 0.00% | |

City Auditor's Office

City Auditor - General Fund

Division - Fund Budget by Account

| Account Name | FY 2023 Actuals | FY 2024 Adopted Budget | FY 2024 Amended Budget | FY 2024 Estimate | FY 2025 Department Requested | FY 2025 Budget Recommended | FY 2024 Adopted vs FY 2025 Budget Recommended | % Dif | Justification |
|--|------------------|------------------------|------------------------|------------------|------------------------------|----------------------------|---|--------------|--|
| 30-3628 - Telephone/Cable TV | 2,153 | 2,182 | 2,182 | 2,182 | 2,200 | 2,200 | 18 | 0.82% | |
| 30-3904 - Books & Manuals | - | 500 | 500 | 500 | 500 | 500 | - | 0.00% | Professional books and manuals |
| 30-3907 - Data Proc Supplies | 16,659 | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - | 0.00% | TeamMate audit system for audit management and data analysis |
| 30-3925 - Office Equip < \$5000 | 1,176 | - | - | - | - | 1,400 | 1,400 | 100.00% | \$200/FTE (7 X \$200 = 1,400) |
| 30-3928 - Office Supplies | 1,085 | 5,000 | 5,000 | 5,000 | 5,000 | 1,500 | (3,500) | (70.00%) | Paper and other supplies |
| 30-3931 - Periodicals & Mag | 93 | 500 | 500 | 500 | 500 | 500 | - | 0.00% | Sun Sentinel and Wall Street Journal subscription |
| 30-3949 - Uniforms | 520 | 600 | 600 | 600 | 600 | 600 | - | 0.00% | City polo shirts |
| 30-3999 - Other Supplies | 122 | - | - | - | - | - | - | 0.00% | |
| 40-4119 - Training & Travel | 7,701 | 20,600 | 20,600 | 20,600 | 20,600 | 20,600 | - | 0.00% | |
| 40-4343 - Servchg-Info Sys | 65,359 | 55,245 | 55,245 | 55,245 | 55,245 | 55,245 | - | 0.00% | |
| 40-4355 - Servchg-Print Shop | 40 | - | - | - | - | - | - | 0.00% | |
| 40-4404 - Fidelity Bonds | - | 22 | 22 | 22 | 22 | 22 | - | 0.00% | |
| 40-4407 - Emp Proceedings | 908 | 781 | 781 | 781 | 781 | 781 | - | 0.00% | |
| 40-4410 - General Liability | 10,958 | 3,915 | 3,915 | 3,915 | 3,915 | 3,915 | - | 0.00% | |
| 40-4416 - Other Ins Charges | 2,986 | 4,122 | 4,122 | 4,122 | 4,122 | 4,122 | - | 0.00% | |
| 40-4428 - Prop/Fire Insurance | 5,176 | 7,198 | 7,198 | 7,198 | 7,198 | 7,198 | - | 0.00% | |
| Operating Expenses | 122,754 | 244,748 | 247,224 | 235,246 | 247,326 | 252,623 | 7,875 | 3.22% | |
| City Auditor - General Fund Total | 1,570,387 | 1,803,821 | 1,806,297 | 1,615,274 | 1,895,342 | 1,900,639 | 96,818 | 5.37% | |

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