

## Orlando, Florida

Population is 277,000

City Budget is \$1.2 billion

Mayor has executive authority

External auditors are appointed; internal auditor is a city employee with 5 staff. Has a \$746,000 budget.

Orlando's audit program is a combination of in-house and external auditing. The majority of audits are for a unique program called a Municipal Public Services Tax Audit that charges taxes based on the use of certain utilities.

DUTIES OF AUDITOR Orlando's internal auditor supervises a staff of five and coordinates the city's audits.

INDEPENDENCE The auditor determines the audit topics as approved by the audit board that is appointed by the mayor.

ACCESS TO INFORMATION City ordinance provides access for the internal audits that are conducted. Contractors have access as specified in contract.

ACCOUNTABILITY The audit board is appointed by the mayor.

FUNDING The City Council approves the auditor's budget.

OTHER UNIQUE PROVISIONS