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| City | Population | City Budget | Who has executive authority? | Elected or Appointed (and by whom) | Modifications to elected or appointed/ accountability measures/ | Size of Audit Office | Who has supervisory authority over audit staff? | Size of Audit Budget | Who determines the size of the audit budget? | How are audit topics decided? | Access provisions for – personnel, city records, contract records | Unusual provisions (duties, powers, budget, pay, etc) |
| Portland(Janet) | 640,000 |  | Council | Elected | State recall provisions | ~50 (11 in audits) |  | ~$10M |  | By auditor with public input |  | Supervises police auditor, hearing officers, elections, public records, lobbying regulation. minimum salary, outside counsel |
| Boise (Phil) | 223,000 |  | Mayor | Appointed | Removal for cause only, by a council supermajority,  | ~2? |  |  |  | Work plan proposed by auditor and approved by council |  | Fiduciary duty to the public |
| Berkeley (Ryan) | 121,000 |  | City manager | Elected | Requirement of at least 40% of the vote to avoid a runoff | 14 |  |  |  | Work plan based on risk assessment and inputs from council, manager, staff, and public, notification to council |  | Minimum salary, exemption from “across the board” budget cuts,  |
| Eugene Petitioner's Proposal | 167,000 | $676M, plus EWEB $307 M | City manager | Elected | State recall provisions | ~3 | Auditor | ~$670K | Minimum set, may be augmented by council | By auditor alone. |  | Subpoena power, independent legal advice, minimum budget, minimum pay |
| Long Beach (Tai) | 470,000 |  | City manager | Elected | ? | 22 |  | $2.7M |  | Annual work plan |  | Minimum salary, CPA only, no performance audits |
| Oakland (Bobby) | 420,000 | $1.3B | City manager | Elected |  | 10 (8 auditors, 2 AA, interns) | Auditor | $1.9M | Mayor/Council | As the auditor deems necessary in the public interest or as required by council and mayor |  | Financial analysis of ballot measures, retaliation complaints, whistleblower protection, public financing audit, residency required, minimum salary. Auditor estimates that the office is staffed at 50% of the required number of auditors. |
| Denver (Norma) | 683,000 | $1.2B | Mayor | Elected | Audit committee | 51 | Auditor | $4.5M | Council | Auditor based on risk assessment and with input from audit committee, council and public | Charter provisions provide full access | Charter states no city ordinance can compromise the independence of auditor. In addition to performance and financial audits, the Denver auditor countersigns every contract for Denver and ensures by audit that all city contracts pay the prevailing wage for their employees. The audit committee annually commissions an external financial audit of Denver. All audit reports include a set date for implementation of recommendations at which time the auditor performs a follow-up report. Denver states it does not visit the same issue twice. |
| Phoenix (Dave F.) | 1,615,000 |  | City manager | Appointed? | Audit committee | 24 |  |  |  |  |  | supervises hearing officers |
| Lane County (John B) | 363,000 | $600M | County administrator | Appointed | Audit Committee; May only be dismissed after advised by audit committee | 1 | N/A | $159K | Commission | By risk analysis by auditor, as approved by audit committee | Lane Code guarantees access. | Significant gaps in staffing the office historically. |
| Albany, NY (Marty) | 98,000 | $177M | Mayor | Elected for 4-year term |  | 4 | Elected auditor, non-union staff | $421K | Auditor doesn’t have to defend budget to the same degree, but approved by common council. | Solely discretion of auditor. Takes input from interested parties. | City policy – access to anything they want. | Must be resident. Must appoint a deputy to cover when unavailable. Interview at <https://www.youtube.com/watch?v=navIsZ-mYyk>. Auditor approves all payments. Go to city attorney for counsel, but also have budget for outside counsel, auditors, etc. Works pretty well – important function. Relatively new - 8 years. Understaffing sometimes a problem. No qualification requirements.  |
| Centennial City, CO (?) |  |  |  |  |  |  |  |  |  |  |  |  |
| Orlando, FL (?) | 277,000 | $1.171 B ($446 M general fund) | Mayor | Appointed external auditor, internal auditor is city employee | Audit board appointed by mayor |  |  |  |  |  |  |  |
| City | Population | City Budget | Who has executive authority? | Elected or Appointed (and by whom) | Modifications to elected or appointed/ accountability measures/ | Size of Audit Office | Who has supervisory authority over audit staff? | Size of Audit Budget | Who determines the size of the audit budget? | How are audit topics decided? | Access provisions for – personnel, city records, contract records | Unusual provisions (duties, powers, budget, pay, etc) |

Profile topics of interest –

1. Anything unusual or unique, especially in how it might apply to Eugene

2. For elected auditors, whether the election is often contested or uncontested, and any checks and balances

3. Provisions regarding independent legal counsel

4. Outcome measures/implementation metrics

5. Ease of access/transparency

6. Audit committee composition/who appoints

7. Residency requirements

8. Competency provisions

9. Election provisions

**PROFILE OF THE CITY Of OAKLAND, CA. Performance Auditor Office (Brenda S. Roberts)**

**(Unusual provisions (duties, powers, budget, pay, etc.)**

\*Thanks to the City of Oakland, Ca. official website and support staff, much of this information/data was available by accessing it directly and also their Auditor, Brenda S. Roberts.

\*Auditor is elected by the citizens/residents of the City of Oakland

\*The Auditor reports to the citizens and not the Mayor and/or City Council. Oakland has a strong Mayor form of government. The Mayor proposes a budget and the City council decides collaboratively with its Lay Budget Committee Members.

\*The Auditor is independently elected every four (4) years. No one within Oakland’s administration can influence what is reviewed or audited.

\*The City Charter gives the office the authority to audit “anything” in Oakland’s City government.

\*Auditor’s style is one of “collaborative change agent.” This style of leadership is preferred because it eliminates walls and encourages transparency.

\*The City Auditor works for all Oakland’s residents and do not work for any other division or departments.

\*The Office of the City Auditor is currently staffed at 50% of a required level for a city of Oakland’s size.

\*10 FTEs

\*8 of the 10(including the elected auditor) are certified auditors

\*2 Administrative Assistants

\*Unpaid Master Fellows Students and assistance of college interns.

\*Current City Budget 2017-2018 is ($1, 331,563,727).

\*Auditor’s budget is 0.15% of the total funds.

\* Auditor reports fraud, waste, retaliations and complaints as well as “kick backs.”

\*If any wrongdoing becomes a criminal act, the matter is then referred to the Office of District Attorney. All other evidence of wrongdoing may follow the City’s personnel directives or other standards for discipline.

\*All Audits are performed according to the Generally Accepted Government Auditing Standards (GAGAS)

\*Audits are shared with the administration who are kept informed every step of the process in order to clarify and provide assistance when recommendation/s are submitted. The Office of the Auditor consistently will perform follow routinely to ensure compliance.

Denver:

Denver is a merger of both city and county governments.  While the mayor has executive authority, 13 elected City Council members pass ordinances, approve the budget and can take whistleblower complaints (as can the mayor or the auditor).  Denver’s population is about 700,000 and its $1.2 billion budget includes the Denver International Airport as well as Denver Water that controls two-thirds of the water in Colorado.

While an elected auditor has been part of Denver for decades, charter amendments in 2005 shifted the former auditor functions for payroll and financial management to an Office of Controller.  The amendments established the auditor's new role to include performance, financial and IT audits, as well as assurance that all contracts with Denver pay prevailing wages for employees.  A 2016 audit of $1 billion in contracts recovered $800,000 in underpaid wages for contractor employees (e.g., the shuttle bus drivers at the airport). The auditor also receives whistleblower complaints.  Denver characterizes their work as “integrated” auditing.  The auditor’s office states that with proper planning, their work annually can cover all aspects of the city.

The charter amendments require the Council to ensure sufficient funding for the auditor's office to perform its powers and duties.  Denver’s council funds the auditor’s office as a balance to the power of the mayor.  In the last years of the previous auditor, the office’s salaries were not kept apace so the recent budget under the new auditor grew by almost $1 million to sufficiently raise salaries.

The charter also requires a seven-member audit committee that is chaired by the auditor; the other six members cannot be government employees.  The mayor, city council and the auditor each appoint two members to the audit committee.  The committee receives audit reports and the members report back to the entity that appointed them to their four-year terms.  All reports are public and are posted on the web.  Each year, the audit committee commissions an external financial audit of Denver’s finances.

Denver’s follow-up audits result in strong implementation of the recommendations that are agreed to by the audited entity.  Each report sets a date for follow-up that is nine to 24 months later. Denver says this practice gives assurance of continuous quality improvement activities and that the audited agencies are finding the audit recommendations relevant, feasible and worthwhile.  Denver’s audit office says it does not visit the same issue twice.

Although Denver's web site says the city attorney provides counsel to the auditor, the auditor can also hire independent legal counsel.  One of the current auditor’s five appointees is an attorney who provides internal legal counsel to the office.  The office also has its own HR person.

By charter, an auditor may only serve three four-year terms.  The elections when there is no incumbent are contested, but incumbents have not been opposed.

Denver’s court system (not the Colorado state courts) is currently in a legal dispute with the auditor about whether his office has the authority to audit the court’s governance structure and examine the court's processes including administration and collection of fines and penalties.

Albany, NY

Albany, NY, has a population of just under 100,000, with a strong mayor/council form of government and an elected auditor. The auditor is elected in a partisan election. With local elections dominated by the Democratic Party, the party primary election generally determines the winner of the general election. In the 8 years the office has existed, there have been 3 primary elections, two of which have been contested (both Democratic). There are no formal qualifications for office, other than residency in the city. The first auditor, who just left office, came from a planning background and only received a certification while in office. There are no provisions for recall or an audit committee.

The auditor supervises a staff of 3 additional personnel – a deputy required to be appointed by City Charter, and two analysts. The budget is determined by the elected submitting a proposed budget to the Common Council, which approves it. In the words of the analyst filling in as auditor, “He doesn’t have to defend it in the same way as other departments, since he is elected.” There is no formal language requiring this deference, however. The office has a budget for outside consulting, including counsel, but generally relies on the Corporation Counsel (City Attorney) for legal services.

The auditor does not have formal access language in the City Charter, other than general language authorizing audit activities. The office reports no problems getting access to records. The auditor must approve all payments by the city, which certainly adds an incentive for cooperation. The auditor has sole discretion for determining audit topics, usually with discretionary input from the Council and other stakeholders. The auditor performs the audits in compliance with Government Auditing Standards, including provisions regarding a response from the audited entity. The office conducts follow up activities on audit recommendations and posts these reports.

The audit staff report that the system works well. They do not report significant resistance from city staff to the auditing function, and city responses to audits indicate compliance. In terms of drawbacks, the staff reported that short-staffing is a problem, as the auditor decided to leave before the end of his term, along with the deputy auditor appointed by him. If there’s a vacancy after July 1, there is no special election and apparently no authority to appoint an interim candidate. Thus, a vacancy can last 6 months.