

CITY AUDITOR PERFORMANCE EVALUATION PROGRAM
JULY 2008 – OCTOBER 2009
EDUARDO LUNA, CITY AUDITOR

Evaluation Criteria / Auditor Responsibilities:

Rating 1-4

Rater

1. **Has the City Auditor increased the economy, efficiency and effectiveness of City government through audits and their recommendations?**

Audit
Committee

Performance Measures developed by City Auditor for FY 10 City Budget:

- A. Percent of recommendations management agrees to implement. (Target: 90%)
- B. Percent of recommendations reported as implemented by management that was verified by follow up audit testing. (Target: 90%)
- C. Ratio of City benefits (measurable monetary recoveries and cost savings) to operational audit costs. (Target: 100%)
- D. Amount of measurable audit deficiencies (money identified to be recovered by the City. (Target: \$2 million)

Comments: _____

2. **Has the City Auditor increased the economy, efficiency and effectiveness of the Office of the City Auditor?**

Audit
Committee

Performance Measures developed by City Auditor for FY 10 City Budget:

- A. Percent of audit work plan completed during the fiscal year. (Target: 90%)
- B. Percent of employees in compliance with Generally Accepted Government Accounting Standards (GAGAS) training requirements. (Target: 100%)
- C. Number of months with full audit staff (all budgeted positions filled). (Target: 9)
- D. Percent of staff who hold professional certifications or advanced degrees. (Target: 100%)

Comments: _____

1 – Unacceptable 2 – Fair 3 – Good 4 - Exceptional

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- 3. **Has the City Auditor provided independent, reliable, accurate, and timely information to the Mayor, Audit Committee, City Council, and other stakeholders?**

Audit Committee

Performance Measures developed by City Auditor for FY 10 City Budget:

- A. Percent of non-confidential audit reports available via City Auditor website within five days of issuance. (Target: 100%)
- B. Percent users satisfied with timeliness, reliability, and value of audit services. (Target: 90%)

Comments: _____

- 4. **Has the City Auditor provided independent, confidential, and reliable investigations of all material allegations of fraud, waste, or abuse that are reported via the City’s Fraud Hotline?**

Audit Committee

Performance Measures developed by City Auditor for FY 10 City Budget:

- A. Percent of Hotline Investigation reports substantiating fraud, waste or abuse available via City Auditor website within five days of issuance. (Target: 100%)
- B. Percent of investigations assigned within two weeks of receiving an allegation of material fraud waste or abuse. (Target: 90%)

Comments: _____

1 – Unacceptable 2 – Fair 3 – Good 4 - Exceptional

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5. **City Auditor’s ability to complete audits/responsibilities listed in the FY 09 Annual Audit Work Plan? If audits were not completed, please discuss the relevant circumstances or resource limitations.**

Audit
Committee

Please review the enclosed FY 09 Annual Audit Work Plan and feedback from City Auditor in evaluating this performance factor.

Comments: _____

6. **City Auditor’s progress to date on audits/responsibilities listed in the FY 10 Annual Audit Work Plan? If audits have yet to be completed, please discuss the relevant circumstances or resource limitations.**

Audit
Committee

Please review the enclosed FY 10 Annual Audit Work Plan and feedback from City Auditor in evaluating this performance factor.

Comments: _____

1 – Unacceptable 2 – Fair 3 – Good 4 - Exceptional

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7. **City Auditor’s effectiveness at providing the Audit Committee and City Council with completed audit reports and monthly activity reports describing the status and progress towards completing audit assignments in the work plans, as well as quarterly fraud hotline statistics reports?**

Audit
Committee

Please review audit / activity reports received, City Auditor website and enclosed feedback from City Auditor in evaluating this performance factor.

Comments: _____

8. **Has the City Auditor’s work concentrated on areas of high risk, judgment and sensitivity as determined by the Risk Assessment or other sources of information? Please explain.**

Audit
Committee

Please review Annual Citywide Risk Assessments included with the enclosed FY 09 and FY 10 Annual Audit Work Plans as well as enclosed feedback from City Auditor in evaluating this performance factor.

Comments: _____

1 – Unacceptable 2 – Fair 3 – Good 4 - Exceptional

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9. **Have the City Auditor’s audit reports provided sufficient detail for effective action by management and/or the Audit Committee? How does the City Auditor check to see if management has responded in an appropriate and timely fashion to audit findings?**

Audit
Committee

Please review audit reports received and enclosed feedback from City Auditor in evaluating this performance factor.

Comments: _____

10. **Staffing in the Office of the City Auditor has grown significantly since the Auditor was hired. How effective has the City Auditor been at hiring experienced internal audit staff? How does the City Auditor monitor the performance of his audit staff and ensure that audit duties are being performed appropriately? Has a Peer Review been planned as is required by GAGAS (at least once every three years)?**

Audit
Committee

Please review enclosed feedback from City Auditor in evaluating this performance factor.

Comments: _____

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11. Please rate the City Auditor's professionalism reflecting on his presentation of audit reports/findings, ability to effectively manage challenging situations, and communication with the Audit Committee, City Council and the public.

Audit
Committee

Please review audit reports received and enclosed feedback from City Auditor in evaluating this performance factor.

Comments: _____

