DRAFT

CITY OF FORT LAUDERDALE

FY 2026 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 2026 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 2025 Adopted	FY 2026 Projected	Difference
7	7	0

General Fund

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City Auditor's Office - General Fund

Department Fund Financial Summary

Financial Summary - Funding Source

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
General Fund - 001	$	1,533,030	1,939,596	1,745,224	2,029,668	90,072	4.6%
Total Funding		**1,533,030**	**1,939,596**	**1,745,224**	**2,029,668**	**90,072**	**4.6%**

Financial Summary - Program Expenditures

	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
City Auditor	1,533,030	1,939,596	1,745,224	2,029,668	90,072	4.6%
Total Expenditures	**1,533,030**	**1,939,596**	**1,745,224**	**2,029,668**	**90,072**	**4.6%**

Financial Summary - Category Expenditures

		FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Estimate	FY 2026 Budget Recommended	FY 2025 Adopted Budget vs FY 2026 Budget Recommended	Percent Difference
Personnel Services		1,423,351	1,652,066	1,455,089	1,751,483	99,417	6.0%
Operating Expenses		109,679	287,530	290,135	278,185	(9,345)	(3.3%)
Total Expenditures	**$**	**1,533,030**	**1,939,596**	**1,745,224**	**2,029,668**	**90,072**	**4.6%**
Full Time Equivalents (FTEs)		7	7	7	7	-	0.0%

FY 2026 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 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
10-1101 - Permanent Salaries	965,116	1,204,982	1,204,982	1,058,240	1,261,157	1,261,157	56,175	4.66%	
10-1104 - Temporary Salaries	(0)	-	-	-	-	-	-	0.00%	
10-1113 - Vac Mgmt Conv	30,785	23,500	23,500	23,500	24,900	24,900	1,400	5.96%	
10-1119 - Payroll Accrual	50,739	-	-	-	-	-	-	0.00%	
10-1201 - Longevity Pay	5,894	6,392	6,392	6,392	6,890	6,890	498	7.79%	
10-1401 - Car Allowances	29,904	32,160	32,160	29,904	34,584	34,584	2,424	7.54%	
10-1413 - Cellphone Allowance	5,160	5,160	5,160	5,160	5,160	5,160	-	0.00%	
10-1710 - Vacation Term Pay	4,488	-	-	-	-	-	-	0.00%	
20-2119 - Wellness Incentives	1,500	1,500	1,500	1,500	2,000	2,000	500	33.33%	
20-2204 - Pension - General Emp	22,730	28,954	28,954	28,954	28,047	28,047	(907)	(3.13%)	
20-2210 - Pension - FRS	34,175	56,580	56,580	37,654	61,301	61,301	4,721	8.34%	
20-2299 - Pension - Def Cont	71,736	75,950	75,950	82,863	79,168	79,168	3,218	4.24%	
20-2301 - Soc Sec/ Medicare	69,726	82,751	82,751	53,633	86,337	86,337	3,586	4.33%	
20-2307 - Year End FICA Accr	(3,032)	-	-	-	-	-	-	0.00%	
20-2401 - Disability Insurance	1,117	1,100	1,100	1,161	1,200	1,200	100	9.09%	
20-2402 - Life Insurance	3,891	1,206	1,206	-	4,200	4,200	2,994	248.26%	
20-2404 - Health Insurance	83,641	91,198	91,198	85,495	118,695	118,695	27,497	30.15%	
20-2410 - Workers' Comp	1,308	754	754	754	761	761	7	0.93%	
90-9239 - Transfer Out to Special Obligation Bonds Refinance	44,471	39,879	39,879	39,879	37,083	37,083	(2,796)	(7.01%)	
Personnel Services	**1,423,351**	**1,652,066**	**1,652,066**	**1,455,089**	**1,751,483**	**1,751,483**	**99,417**	**6.02%**	
30-3101 - Acct & Auditing	-	30,000	30,000	30,000	30,000	30,000	-	0.00%	Consulting audit services
30-3216 - Costs/Fees/ Permits	120	120	120	120	120	120	-	0.00%	Parking permits
30-3231 - Food Services	-	420	420	420	420	420	-	0.00%	Funding for employee engagement activities based on the citywide allocation
30-3299 - Other Services	2,746	-	-	-	-	-	-	0.00%	
30-3304 - Office Equip Rent	2,513	3,500	3,500	3,305	3,500	3,500	-	0.00%	Toshiba copier and printer rental expense
30-3319 - Office Space Rent	14,492	101,000	103,800	103,800	103,800	120,600	19,600	19.41%	Office space rent at Tower 101

City Auditor's Office

City Auditor - General Fund

Division - Fund Budget by Account

Account Name	FY 2024 Actuals	FY 2025 Adopted Budget	FY 2025 Amended Budget	FY 2025 Estimate	FY 2026 Department Requested	FY 2026 Budget Recommended	FY 2025 Adopted vs FY 2026 Budget Recommended	% Dif	Justification
30-3401 - Computer Maint	-	4,000	4,000	4,000	4,000	4,000	-	0.00%	
30-3628 - Telephone/ Cable TV	1,691	2,200	2,200	2,200	1,700	1,700	(500)	(22.73%)	
30-3904 - Books & Manuals	-	500	500	500	500	500	-	0.00%	Professional books and manuals
30-3907 - Data Proc Supplies	859	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	-	1,400	1,400	1,400	1,400	1,400	-	0.00%	Funding for the replacement of office equipment
30-3928 - Office Supplies	938	1,500	1,500	1,500	1,500	1,500	-	0.00%	Fund for paper and other general supplies
30-3931 - Periodicals & Mag	-	500	500	500	500	500	-	0.00%	Sun Sentinel and Wall Street Journal subscription
30-3949 - Uniforms	377	600	600	600	600	600	-	0.00%	City polo shirts
40-4119 - Training & Travel	14,662	20,600	20,600	20,600	20,600	20,600	-	0.00%	
40-4343 - Servchg-Info Sys	55,245	59,121	59,121	59,121	57,247	57,247	(1,874)	(3.17%)	
40-4404 - Fidelity Bonds	22	19	19	19	18	18	(1)	(5.26%)	
40-4407 - Emp Proceedings	781	39,073	39,073	39,073	3,974	3,974	(35,099)	(89.83%)	
40-4410 - General Liability	3,915	4,105	4,105	4,105	3,570	3,570	(535)	(13.03%)	
40-4416 - Other Ins Charges	4,122	3,872	3,872	3,872	4,039	4,039	167	4.31%	
40-4428 - Prop/Fire Insurance	7,198	-	-	-	8,897	8,897	8,897	100.00%	
Operating Expenses	**109,679**	**287,530**	**290,330**	**290,135**	**261,385**	**278,185**	**(9,345)**	**(3.25%)**	
City Auditor - General Fund Total	**1,533,030**	**1,939,596**	**1,942,396**	**1,745,224**	**2,012,868**	**2,029,668**	**90,072**	**4.64%**	

Notes