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Stephen L. Morgan

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**Audit Report**

**IMPACT OF THE 2002-2005 DOWNTURN ON  
FINANCIAL CONTROL POSITIONS**

**August 26, 2008**

**Office of the City Auditor  
Austin, Texas**

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# City of Austin

## Office of the City Auditor



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Date: August 26, 2008  
To: Mayor and Council  
From: Stephen L. Morgan, City Auditor  
Subject: Impact of the 2002-2005 Downturn on Financial Control Positions

I am pleased to present this audit report on the Impact of the 2002-2005 Downturn on Financial Control Positions. This audit was approved as part of our Fiscal Year 08 Service Plan.

We assessed the impact from five perspectives and found that the City has not recovered the full number of financial control positions that were lost during the downturn.

We also found that of the City's 25 departments, the Health & Human Services Department, Law Office, Municipal Court, and the Office of the City Auditor show loss compared to the pre-downturn level in all 4 financial groups we analyzed and their department representatives indicated lack of sufficient resources for effective financial control. Eleven additional departments have unrestored financial control positions in some of the financial groups. Those eleven departments are: The City Clerk's Office, Police Department, Neighborhood Housing and Community Development Office, Communication and Public Information Office, Financial and Administrative Services Department, Parks and Recreation Department, Fire Department, Library Department, Human Resources Department, Small Business Resource Department and Emergency Medical Services Department. The Support Services Fund has unrestored financial control positions in all groups that we analyzed.

We have issued one recommendation aimed at ensuring that the City's CFO takes into account adequate financial controls when requesting new positions or when recommending any further reductions in City personnel.

We appreciate the cooperation and assistance we received from all City departments and especially from the Finance and Administration Services Department during this audit.

Stephen L. Morgan, CIA, CGAP, CFE, CGFM  
City Auditor



## COUNCIL SUMMARY

This project was added to our service plan at the request of former Mayor Pro Tem, Betty Dunkerley. She wanted to know what financial control positions the City had lost during the last economic downturn and whether they had been restored. In doing this work we did not undertake an assessment of the adequacy of financial control across the City. This project speaks only to the positions that were lost in the downturn and, the location of positions that have not been restored.

In 2002 the City's revenue stream began a downward trend that has only recently begun to rebound. Without the collection of projected revenue for Fiscal Year 2002 (FY02), the City could not implement the full budget originally adopted for that year, but instead began four years of cost containment, hiring freezes and budget reductions. Restoration of financial control positions began in 2006.

We found that the City has not recovered the number of financial control positions that were lost during the downturn. We looked at changes in the number of financial control positions from five perspectives and found that overall an average of 5% of the positions were not restored, while the total number of regular City employees grew by 19% from its highest pre-downturn level.

- Employee positions providing citywide financial corporate oversight functions are 9% lower than before the downturn;
- The number of positions that have at least some financial control duties slightly exceeded the maximum pre-downturn level (4%);
- Positions that are purely financial (classified as "Financial Family" by the City's Human Resources Department) also slightly exceeded the maximum pre-downturn level (3%);
- The number of Support Services Program FTEs (Full Time Equivalents) is 20% lower than it was in 2002 according to the City's Budget documents;
- In the Financial Monitoring/ Budgeting Activity, a subgroup of Departmental Support Services Programs, FTEs fell short of the pre-downturn level by 3%;

We also found that of the City's 25 departments, the Health & Human Services Department, Law Office, Municipal Court, and the Office of the City Auditor show loss compared to the pre-downturn level in all four departmental financial groups we analyzed and their departmental representatives indicated lack of sufficient resources for effective financial control. Eleven additional departments have unrestored financial control positions in some of the financial groups. Those eleven departments are: The City Clerk's Office, Police Department, Neighborhood Housing and Community Development Office, Communication and Public Information Office, Financial and Administrative Services Department, Parks and Recreation Department, Fire Department, Library Department, Human Resources Department, Small Business Resource Department and Emergency Medical Services Department. Overall, the Support Services Fund has unrestored financial control positions in all groups that we analyzed.

We have issued one recommendation aimed at ensuring that the City's Chief Financial Officer takes into consideration the adequacy of financial control staffing levels as part of the City's annual budget development process.





## ACTION SUMMARY IMPACT OF THE 2002-2005 DOWNTURN ON FINANCIAL CONTROL POSITIONS



<b>Recommendation Text</b>	<b>Management Concurrence</b>	<b>Proposed Implementation Date</b>
The City's Chief Financial Officer should take into consideration the adequacy of financial control staffing levels as part of the City's annual budget development process  See Management Response in Appendix B	Concur	Implemented



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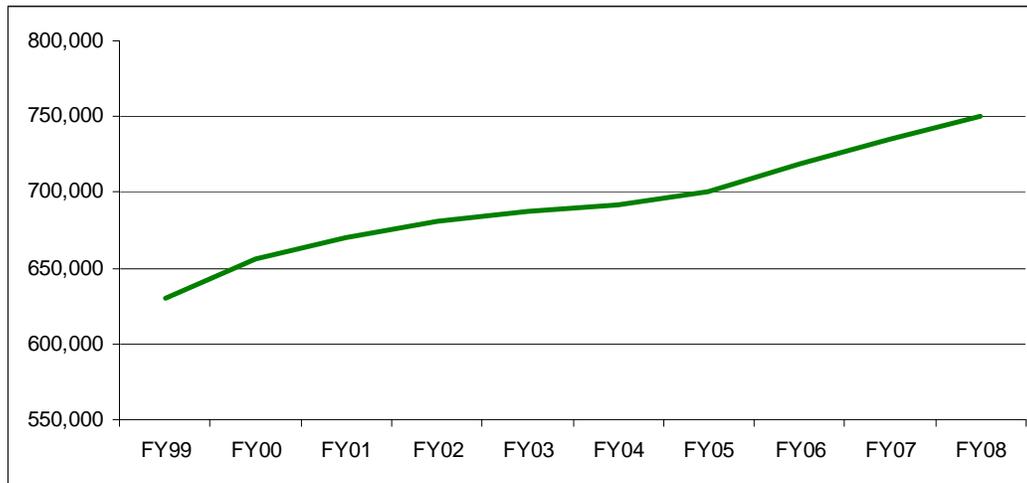
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## BACKGROUND

During the 90's the Austin Metropolitan Statistical Area experienced significant growth in population and was ranked by the U.S. Census Bureau as one of the fastest growing metropolitan areas in the nation. From 1990 to 1998 the population of the City of Austin, itself, grew by 32%. Despite a downturn in the local economy that began in the early months of 2001, the City continued to experience population growth (19%) during the period from 1999 through 2008.

### EXHIBIT 1 Population Growth for the City of Austin 1999-2008



Source: OCA analysis based on data obtained from the City Demographer's web-site.

The number of City of Austin employees also grew during that time period but at a lower rate. The ratio of City employees to the City's population shrank from 1:57 in 1990 to 1:70 in 1999. Two events occurred that would have affected that ratio in the years 1997 and 1998: in 1997 the City annexed large tracts of populated land, and by December 31, 1998, employees of Brackenridge Hospital were no longer counted as City employees. During the ten years from 1999 to 2008 the ratio has changed very little moving only from 1:70 to 1:67.

### EXHIBIT 2 Decline in Employee to Citizen Ratio 1990-2008

	Number of COA Employees	COA Population	Employee to Citizen Ratio
1990	8,134	465,622	1 to 57
1999	9,027	629,769	1 to 70
2008	11,124	750,525	1 to 67

Source: OCA analysis. The number of employees as of December 31<sup>st</sup> for the year 1990 was taken from the City's Comprehensive Annual Financial Report for 1991. The number of employees for 1999 and 2008 were taken from the Banner Human Resources Management System. All population data was obtained from the City of Austin Demographer's web-site.

The terrorist attacks that took place on September 11, 2001 and other fluctuations in the economy around that time ultimately altered the course of our domestic economy. The City's revenue stream began a downward trend that has only recently begun to rebound. Without the collection of projected revenue for fiscal year 2002, the City could not implement the full budget originally adopted for that year, but instead began four years of cost containment, hiring freezes and budget reductions.

In FY03 the City reduced its workforce by freezing 321 open positions. In FY04 the City reduced the workforce by another 519 positions, of which 200 were management and administrative jobs. Wherever possible City management cut management, administration, and support costs before cutting direct services to the citizens. This loss of management and support personnel took place against the backdrop of Austin's aggressive population growth.

### **The COSO ERM Model**

Good financial records are crucial to the survival and success of any organization. As such, they provide complete, accurate and timely information for monitoring the use of the organization's resources, revealing problems in time to take corrective action, facilitating budget analysis, and assisting in decision making. Without good financial controls even reliable financial data can deteriorate over time. Also, without good financial controls, safeguarding assets adequately is difficult.

Financial controls are part of overall organizational controls. The most widely-used model of good organizational controls, referred to as the Enterprise Risk Management Model, was produced by the Committee of Sponsoring Organizations to the Treadwell Commission (the COSO ERM Model). While developed specifically for use in the private sector this model is equally applicable to government. It recognizes the importance of financial control in an organization's structure and overall success.

The underlying premise of enterprise risk management is that every entity exists to provide value for its stakeholders. Enterprise risk management helps ensure effective reporting and compliance with laws and regulations, and it helps avoid damage to the entity's reputation and associated consequences. In sum, enterprise risk management helps an entity reach its goals while avoiding pitfalls and surprises along the way.

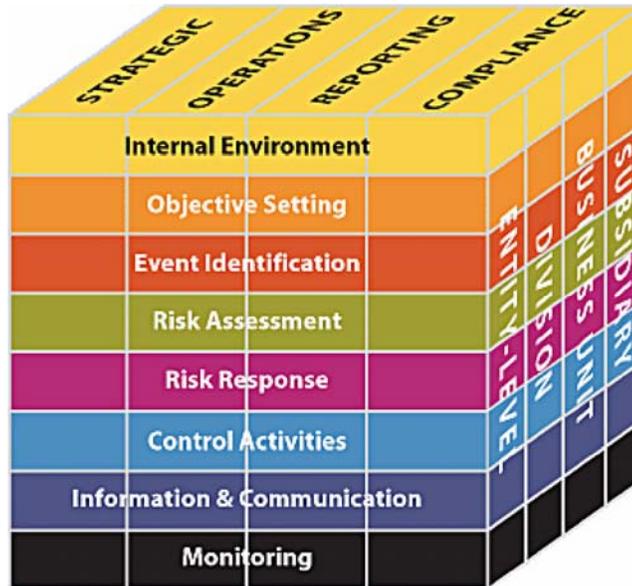
Four levels of control are described in the model:

- *Strategic* – high-level goals, aligned with and supporting the organization's mission
- *Operations* – effective and efficient use of the organization's resources
- *Reporting* – reliability of reporting
- *Compliance* – compliance with applicable laws and regulations

Enterprise risk management encompasses eight interrelated components. These are derived from the way management runs an enterprise and are integrated with the management process. Those components are: Internal Environment, Objective Setting, Event Identification, Risk Assessment, Risk Response, Control Activities, Information and Communication, and Monitoring.

The exhibit below shows the COSO ERM Model and all of its components. The model makes clear that these components are to be managed at all levels in the organization.

**EXHIBIT 3  
COSO ERM Model**



Source: Report issued by Committee of Sponsoring Organizations to the Treadwell Commission

Everyone in an entity has some responsibility for enterprise risk management. While the chief executive officer (in Austin’s City Structure this would be the City Manager) is ultimately responsible, other managers support the entity’s risk management philosophy, promote compliance with its risk appetite, and manage risks within their spheres of responsibility consistent with risk tolerances. The board of directors, high level management, auditors, and several others carry out key oversight responsibilities. Other entity personnel are responsible for executing enterprise risk management in accordance with established directives and protocols. Some employees in functions such as inventory and cash handling both execute financial duties and contribute to financial control.

## OBJECTIVES, SCOPE AND METHODOLOGY

### Objectives:

1. Determine if there are financial control positions that the City lost during the previous downturn that have not been restored.
2. Identify departments that lost financial control positions that were not restored.

### Scope:

We included data related to the number of regular employees contained in the City of Austin Approved Budget documents and the Banner Human Resources Management System for the fiscal years 1999 through 2008. We selected that time frame to capture a trend line encompassing a ten year period covering the pre-downturn, downturn, and post-downturn periods.

### Methodology:

#### Objective 1:

We grouped employees into five overlapping categories to identify the total effect on the City:

1. *Corporate Oversight* functions include the Budget Office, the Controller's Office, the Purchasing Office Procurement Activity only, the Treasurer's Office, selected Activities within the Office of Telecommunications and Regulatory Affairs (TARA), the Corporate Internal Auditor's Office, and the Office of the City Auditor. See notes 1-3.

Note 1: The City Council, the City Manager, and the City Manager's direct reports were also identified as supplying oversight financial control. However, we excluded them from the analysis because their numbers were not affected by the downturn

Note 2: Hereafter in this report when we cite TARA and the Purchasing Office as a part of the Corporate Oversight function we include only the Procurement Activity in the Purchasing Office and the selected Activities from TARA named in Note 3.

Note 3: To compile TARA's numbers we included only activities that actually perform financial duties that benefited the City as a whole. For the years 2000-2008 they were: Financial Management Services and Franchise Administration Activities. For the year 1999 we included Claim Collections, Consent Agreements/ Franchise Compliance, Consent Agreements/ Franchise negotiations and Renewals, and Rate Compliance Audits. These activities were only included in TARA that year.

2. *Positions with Financial Control Duties* (positions that contain one or more significant financial control duties in their

HRD job descriptions)

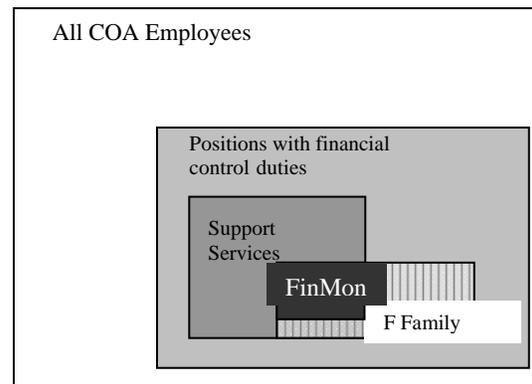
3. *Departmental Support Services Program* (a program within each department which supplies its management and administration)

Note: Departmental Support Services Program FTEs include some administrative personnel that do not have financial control duties, but we did not exclude them from the analysis, because each department uses these positions differently and we had no way of determining which FTEs in this group had financial control duties assigned to them and which did not

4. *Financial Family positions* (a designation by HRD that denotes those positions which primarily perform financial duties)

5. *Financial Monitoring/ Budgeting Activity* (an activity within the Support Services Program of each department)

### EXHIBIT 4 Relationship among Four of the Groups Providing Financial Control



Source: OCA depiction of selected financial groups

The Corporate Oversight group is a subset of the Financial Family group that provides financial controls at the entity level, thereby affecting all City functions.

Objective 2:

We used following risk factors as our criteria to identify the effect of the downturn on each department:

1. Loss of Positions with Financial Control Duties
2. Loss of Departmental Support Services Program FTEs
3. Loss of Financial Family positions
4. Loss of Financial Monitoring/Budgeting Activity FTEs
5. Department representatives' survey responses

Since the number of positions in different departments and financial groups was cut during different years, we used the highest number of positions before the downturn in each financial group for each department as our criteria.

We did not have a single source of data that contained FTE counts for the groups as we described them, so we used two sources. Data for the Corporate Oversight, Financial Monitoring/ Budgeting Activity and Departmental Support Services Program groups was taken from approved FTEs published in the City of Austin Approved Budget documents. The data for the Financial Family and Positions with Financial Control Duties was taken from actual employee counts in the Banner system. We confirmed the reliability of the Banner data. For contextual and additional information we conducted individual interviews and surveys of Human Resources, FASD and departments' representatives.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We are not independent of the data for our own office, the Office of the City Auditor. In order to include this data we contracted with the auditing firm, KPMG, to validate the number of OCA FTEs used for the analysis. A copy of their report can be found in Appendix B.

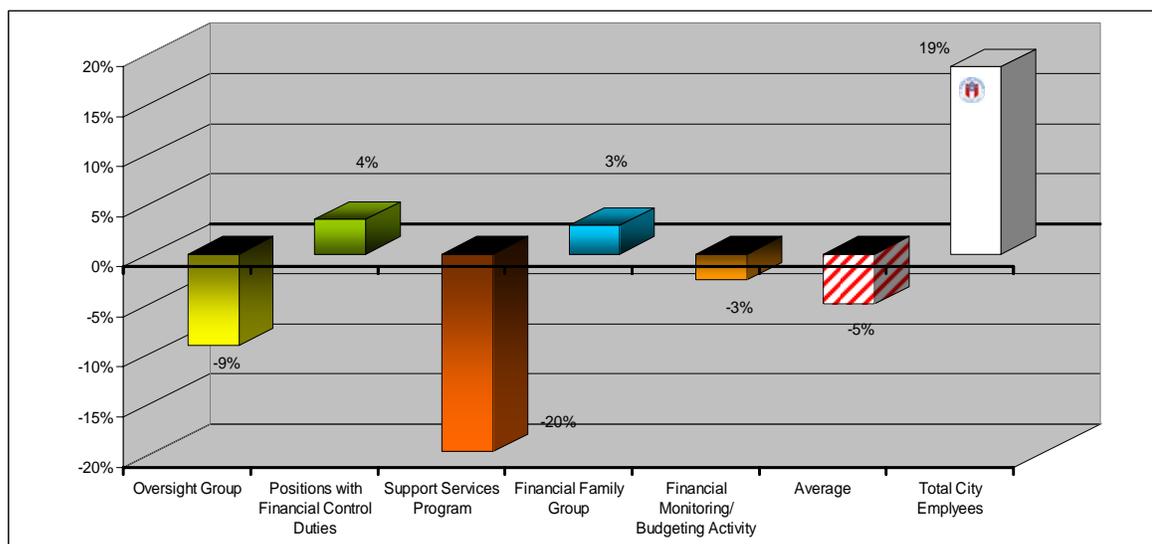
## AUDIT RESULTS

Citywide, positions were cut and not restored in three of our five groups: Corporate Oversight, Departmental Support Services Program and Financial Monitoring/ Budgeting groups. At the departmental level 15 departments, mostly in the General and Support Services Funds, are at increased risk of weakened financial control due to unrestored positions. The four departments with the highest risk are: The Municipal Court, Office of the City Auditor, Health and Human Services Department, and Law Department.

### **The City has not recovered the number financial control positions that were lost during the downturn.**

Employee positions providing citywide financial Corporate Oversight functions were cut during the downturn by 15% and have not been completely restored. Citywide, Positions with Financial Control Duties grew by 4%. Part of that growth was fueled by growth in the number of positions in the Financial Family group (3%). The number of Departmental Support Services Program FTEs is 20% lower then it was in 2002. Financial Monitoring/ Budgeting Activity FTEs fell short of the pre-downturn level by 3%. The average of the percent change for the five groups show that 5% of the positions were not restored. The total number of regular City employees grew by 19% from its highest pre-downturn level.

**EXHIBIT 5**  
**Percent Change in the Number of Positions by Financial Group**  
From Highest Pre-downturn Year to 2008



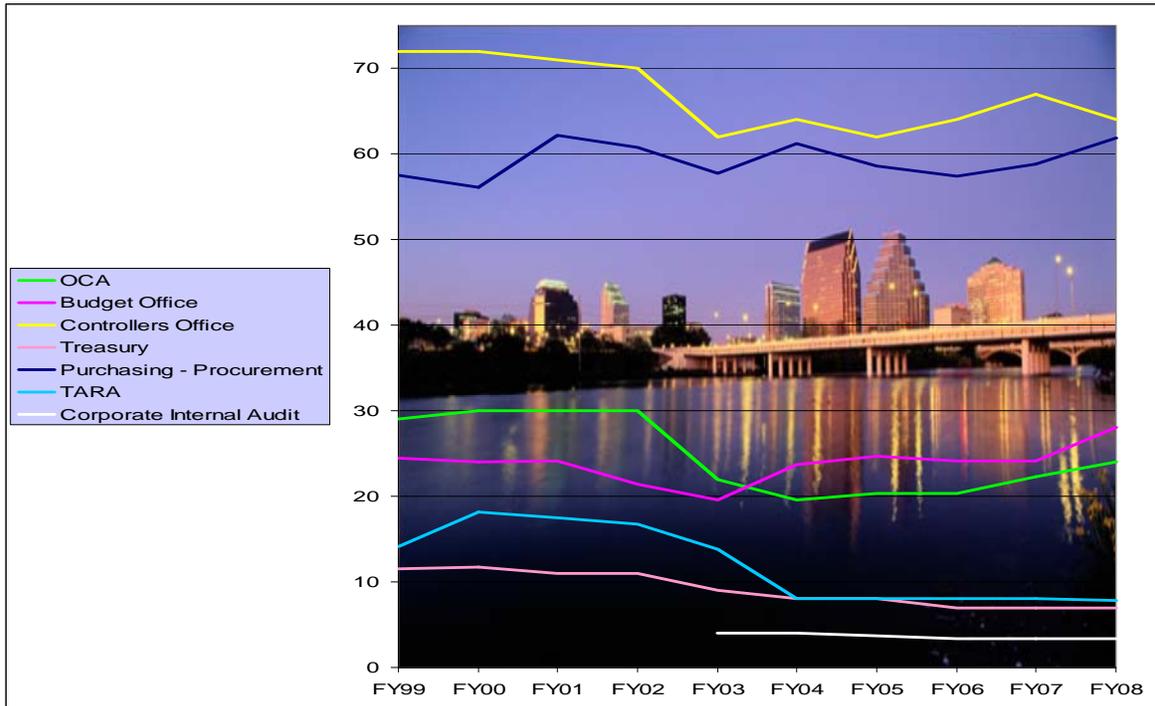
Source: OCA analysis. The data for Positions with Financial Control Duties and the Financial Family was taken from the Banner system. The data for the Corporate Oversight group, the Supports Services program, and the Financial Monitoring Activity group is taken from the City of Austin Approved Budget Documents for fiscal years 1999 – 2008. The number of total City employees is taken from the Banner system for fiscal years 1999-2008.

**Between FY99 and FY08 the City of Austin lost a combined 9% in Corporate Oversight control positions while both total City employees and the City of Austin population grew.** Those performing oversight functions, with the exception of TARA, participate in or affect every component of the COSO ERM model. Those functions provide financial controls for internal environment, objective setting, event identification, risk assessment, risk response, control activities, information and communication, and monitoring at the entity and fund levels. Financial oversight controls are considered to be one of the key elements in the internal control structure in COSO ERM model. TARA provides financial control for some of the City’s revenue streams.

Over the last decade the Corporate Oversight functions have experienced significant cuts. By FY08 some of the Corporate Oversight positions were restored, however combined growth of the Corporate Oversight function did not keep up with citywide employee growth. The combined trend for those Corporate Oversight function FTEs has declined 9%.

**Within the Corporate Oversight functions, TARA, Treasury and the Office of the City Auditor had the highest percentage of unrestored financial control positions.** The Budget Office has not only recovered, but gained positions from its previous high point while the other functions have not. The highest percentages of unrestored positions occur in TARA (57%), Treasury (40%), and the Office of the City Auditor (20%). Exhibit 6 below shows the trend lines from FY99 through FY08 for the positions in the Corporate Oversight functions.

**EXHIBIT 6**  
**Trends for FTEs in Corporate Oversight Function Elements**  
 FY99-FY08



Source: OCA analysis of approved FTEs from the City of Austin Approved Budget documents

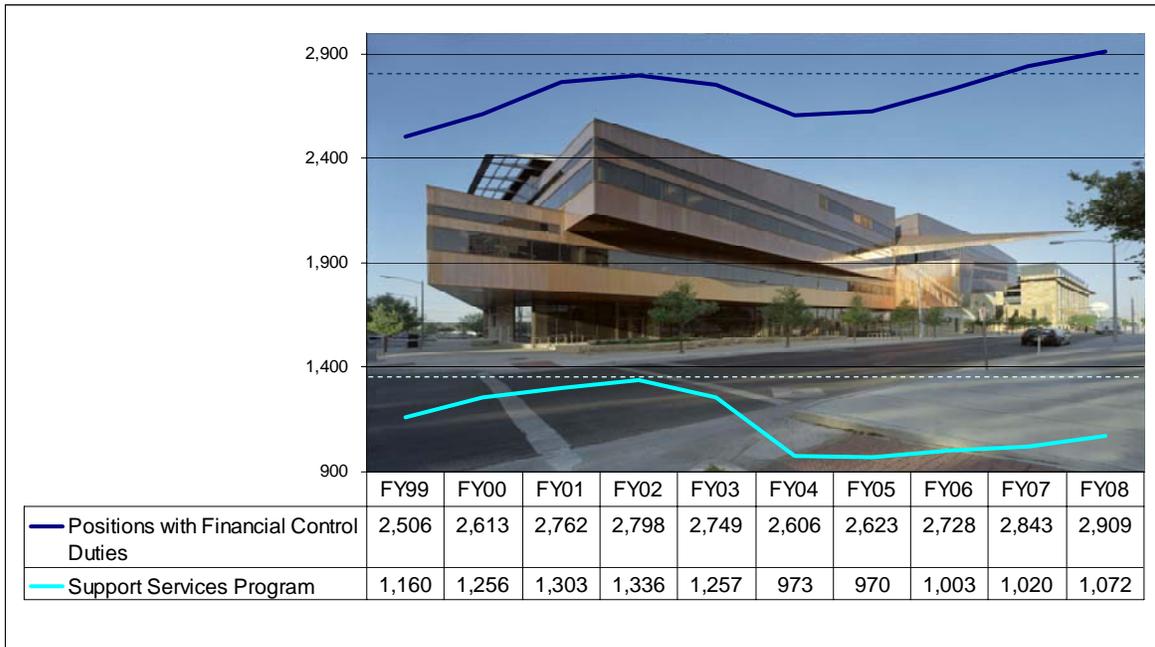
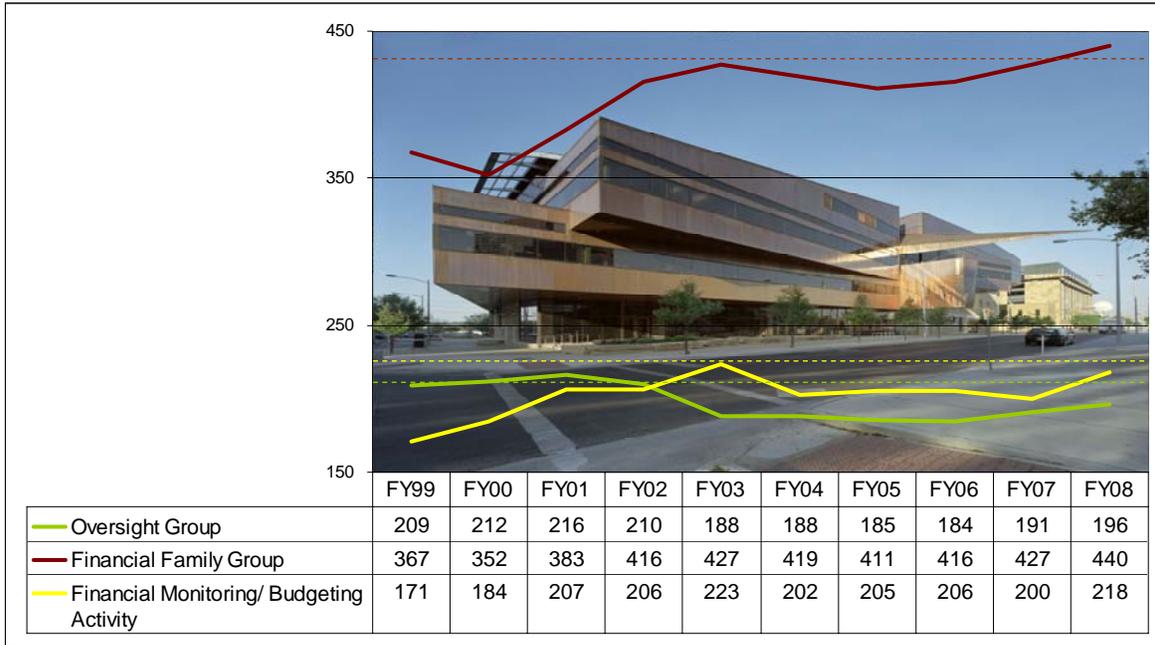
**The number of Positions with Financial Control Duties has exceeded its pre-downturn level by 4%.** This is the largest group we analyzed. It includes all positions with any significant financial control duties. Consequently, the other four groups that we analyzed are fully contained in this large group. The total number of people in Positions with Financial Control Duties constitutes 26-28% of total employees for the City between 1999 and 2008.

**The number of budgeted Departmental Support Services Program FTEs is down 20% from its pre-downturn level.** Departmental Support Services FTEs were strategically cut the most out of all positions in the City in order to maintain the level of direct service to the citizens. Between FY02 and FY05 almost 30% of Departmental Support Services FTEs had been cut. By March of 2008, the City of Austin had 20% fewer Support Service FTEs than in FY02 and 8% fewer compared to FY99.

**The number of Financial Family positions is 3% higher then before the downturn.** The number of positions in the Financial Family group increased steadily over the last decade until FY04. During FY04 and FY05 a total of 16 positions were cut from this group. The number of positions in the group began to grow again in FY06. The percentage of growth has tracked fairly closely with growth in the number of City employees over the same period. Growth of the number of employees in the Financial Family positions between fiscal years 1999 and 2008 is 20% while the growth of total City employees for the same period was over 23%.

**Financial Monitoring/Budgeting Activity FTEs were not completely restored after the downturn.** The Citywide trend for Financial Monitoring/Budgeting Activity FTEs started declining in FY04 and only in FY08 did it start recovering from the effect of the downturn. The total drop was 10%. As of March of 2008, the total count of Financial Monitoring/Budgeting Activity FTEs falls short the level of pre-downturn FY2003 by 3%.

## EXHIBIT 7 Citywide Trends for Five Financial Groups



Source: The data for Positions with Financial Control Duties and the Financial Family was taken from the Banner system. The data for the Corporate Oversight group, the Supports Services program, and the Financial Monitoring Activity group is taken from the City of Austin Approved Budget Documents for the years 1999 – 2008.

**Of the City’s 25 departments, 4 show increased risk in all five risk factors; 11 additional departments show increased risk in at least three.**

We used five risk factors to identify increased financial risk for each department. We compared current value to maximum pre-downturn value for the following groups: Financial Monitoring Activity FTEs, Financial Family positions, Departmental Support Services Program FTEs, and all Positions with Financial Control Duties. Our fifth risk factor was the level of risk identified through a survey of departmental representatives. Exhibit 8 below identifies those departments with negative trends in the first four risk factors and the perception of risk indicated by the survey respondents.

**EXHIBIT 8  
Risk Matrix for Departments**

Department	Financial Monitoring Activity FTEs	Financial Family Positions	Departmental Sup.Services Program FTEs	Positions with Fin.Control Duties	Survey Response
Austin Energy					LR, AR
Austin Water Utility	-4% /1.25		-30%/52.4		
Aviation Department	-15% /1.95		-27%/23.15		LR, AR
Office of the City Auditor*	-100%/0.6	-29%/8.2	-71%/5.59	-31%/9.2	LS, SR, L
Office of the City Clerk	-100%/0.75		-38%/2.4	-27%/5	LR, SR, L
CPI	-100%/1	-100%/1	-79%/2.7	-29%/2.5	
Community Care Services Department					
Convention Center Department					
EGRSO					
Emergency Medical Services	-69%/8.75	-13%/1	-32%/11		
FASD*	-19%/3.1	-2%/1.8	-27%/20.62		LS, SR
Fire Department	-52%/2.2		-19%/7.2		LS, SR, L
HHS	-19%/2.94	-48%/11	-62%/80.47	-48%/121.6	LS, NR
Human Resources Department	-20%/0.85		-36%/6.64	-9%/3.75	
Law Department	-17%/0.15	-67%/2	-45%/7.5	-36%/4.98	LR, NR, L
Library Department	-13%/0.25	-30%/3			NE, L
Municipal Court	-29%/1.51	-18%/1.28	-22%/5.51	-13%/3.28	LS, NR, L
NHCD	-55%/5.55		-25%/8.72	-4%/1.25	NE, L
NPZD			-39%/4.25		LR, AR
Parks and Recreation Department		-25%/3	-22%/10	-7%/17.75	LS, SR, L
Police Department	-49%/10.6		-48%/65.6	-19%/37.25	LS, NR, D
Public Works Department			-56%/39.85	-15%/34.25	
SMBR	-38%/0.2		-42%/3.39	-68%/13	
Solid Waste Services Department	-11%/0.5		-67%/50.72		
WPDR			-3%/1.1		

\*These departments contain the employees in the Corporate Oversight group which are included in unrestored position counts

	= Department did not recover FTEs in that group		= Department did recover FTEs in that group
<b>NE</b>	= Not affected by downturn	<b>LR</b>	= Lost Reasonable Amount of FCP
<b>AR</b>	= All Lost Positions were restored	<b>LS</b>	= Lost Significant Amount of FCP
<b>L</b>	= Lacking FCP for effective financial control	<b>SR</b>	= Some Restored
<b>D</b>	= Desperately needing more FCP for effective financial control	<b>NR</b>	= Positions Not Restored

**We identified four departments as being the most affected in terms of losing financial control positions.** The Municipal Court, Office of the City Auditor, Health and Human Services Department, and Law Department have lost financial control positions in all four financial groups. In addition, representatives from all four departments indicated in their survey responses that their financial controls were adversely affected by the loss of these positions during the downturn and that their departments had not recovered. Survey respondents also reported that they currently have insufficient employees to carry out departmental financial management.

**We identified eleven additional departments as being at high risk as a lingering effect of the downturn.** The City Clerk's Office, Police Department, Neighborhood Housing and Community Development Office (NHCD), Communication and Public Information Office, Financial and Administrative Services Department (FASD), Parks and Recreation Department (PARD), Fire Department, Library Department, Human Resources Department, Small Business Resource Department, and Emergency Medical Services Department had three or four out of five risk factors indicating the loss of financial control positions. Out of this group, the City Clerk's Office, Police Department, NHCD, PARD, Fire Department, and Library Department identified a lack of employees for effective financial control through the survey.

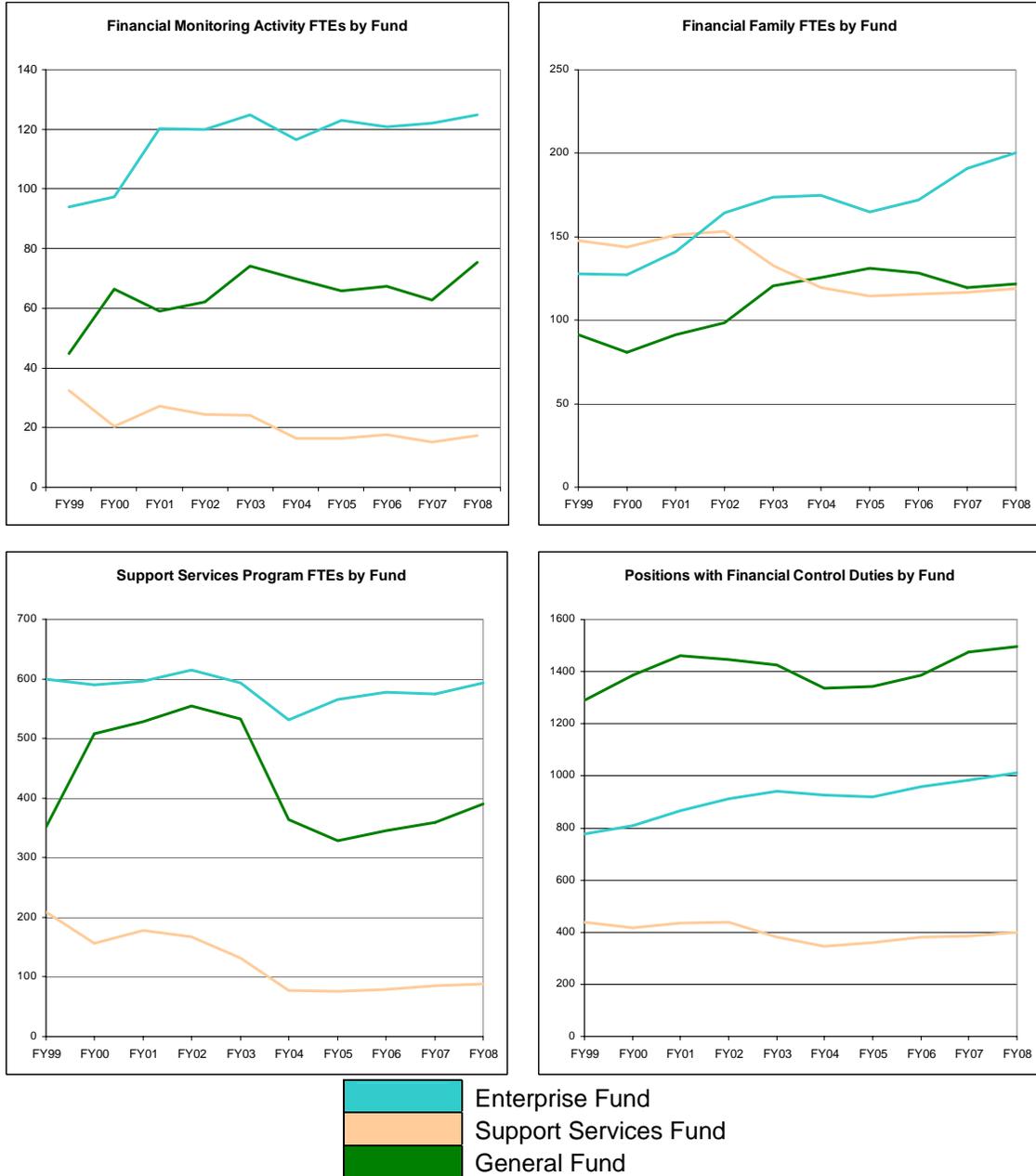
The remaining ten departments had two or fewer risk factors associated with the loss of financial control positions. Four departments that did not show a sign of risk in the framework used were the Convention Center Department, the Community Care Services Department, the Economic Growth and Redevelopment Services Office, and Austin Energy.

**Support Services Fund departments lost financial control positions that were not restored in all of the groups analyzed, while the General and Enterprise Funds recovered all lost positions with the exception of one group.** By classifying the effect of the downturn between the funding sources (General Fund, Support Services Fund and Enterprise Fund) we were able to see that departments in the Support Services Fund lost a significant number of financial control positions in all four groups we used for the departmental analysis. Specifically, in the Financial Monitoring/Budgeting group the number of FTEs is a little over half of the pre-downturn level. In the Financial Family group 34.5 FTEs were never restored. The Departmental Support Services Program group currently contains less than half of the pre-downturn FTEs. In Positions with Financial Control Duties the number of employees is 9% lower than before the downturn for the Support Services Fund Departments.

The General Fund and the Enterprise Fund departments have 29% and 3% fewer Departmental Support Services FTEs, respectively, than they had before the downturn; and they have a comparable level of financial control resources in the other three groups.

## EXHIBIT 9

### Trends of the number of FTEs in Three Major Funds in Four Financial Groups



Source: OCA analysis based on data from the Approved Budget documents for Financial Monitoring and Support Services Program data and Banner system for Financial Family Positions and Positions with Financial Control Positions data

### Recommendation

01. The City's Chief Financial Officer should take into consideration the adequacy of financial control staffing levels as part of the City's annual budget development process.

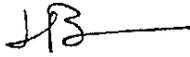
**APPENDIX A**  
**Management Response**

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## MEMORANDUM

To: Steve Morgan, City Auditor

From: Leslie Browder, Chief Financial Officer 

Subject: Management Response – Financial Control Positions Audit

Date: August 25, 2008

We concur with the findings of your audit team that City of Austin FTE counts related to financial control positions have changed over the past ten years. In discussions with your audit team during the course of this review, we all agreed that a simple count of FTE positions may assist in assessing general conditions related to financial internal controls, but there are many other factors that need to be assessed in evaluating the effectiveness of an entity's internal controls.

We concur with your recommendation that the City's Chief Financial Officer should take into consideration the adequacy of financial control staffing levels as part of the City's annual budget process. We have already used this approach during the development of the 2008 budget. We consulted with the department directors in the General Fund and the Support Services to determine whether additional positions were needed that were critical to their operations in the financial and general support functions. As a result of that review process, the City Manager recommended new positions in 2008 to augment our internal control systems and support services in general. We focused in 2008 on support staffing needs in the General Fund and the Support Services Fund since these are functions that can often be spread thin due to constraints in funding.

As we indicated in our action plan that responds to this audit recommendation, going forward we will continue to revisit staffing needs in the support areas as part of our annual budget development process. We have also begun to review the detailed survey results compiled by your office that we received from you today. We will work with department directors and financial managers who have identified specific needs now, to help prepare for 2010 budget development. Funding is obviously limited for additional resources in 2009, but we will look at ways our central support services departments might be able to lend some help to individual departments on specific issues that were identified in the survey until we ascertain that additional resources need to be added to the budget.

As you are aware, City management is responsible for maintaining effective internal controls. Everyone in the organization has some responsibility to maintain effective controls and safeguard City assets. It is important for management to have the proper tools in place to maintain an effective internal control structure. It is also fair to state that

any internal control structure can be circumvented with certain occurrences, such as collusion. An effective control structure has a much higher probability to detect occurrences of circumvention than an ineffective control structure.

Every organization is different. The nature of the business is a key element in establishing the framework of internal control. Certain risk or internal control issues that may exist for one organization may not exist or be as important to other organizations. Within an organization, there are many variables to consider when evaluating internal controls.

Technology has changed over the course of the last ten years. Computer technology has allowed many manual processes to become obsolete and inefficient during this time. For example, personnel in the City's Treasury Office used to manually compile daily data needed to establish the City's cash requirements for operations. Today, electronic data is interfaced into an electronic process that is both more accurate and much more efficient. The audit reports that one of the highest percentages of unrestored positions occurred in the Treasury Office at 40%. Improved efficiency as a result of automation, as well as a reconfiguration of job duties, allowed the Treasury Office to respond to the survey that they have sufficient human resources for effective financial control. We understand that the audit team could not drill down into the specific circumstances underlying the changes in financial control staffing since this was not included in the scope of your audit.

Counting FTEs without taking into account staffing reorganizations over the years may appear to emphasize a lack of controls that exist in another form or may even be improved currently. For example, it is not cost effective for the City to allocate a separate financial control position in each of the small City offices. Instead, a more practical solution is to have one or two persons responsible for several smaller offices or departments. This produces efficiencies overall, and such is the case with the financial and administrative management unit in the Budget Office. This unit serves the Public Safety and Emergency Management Department, as well as Mayor and Council, the City Manager, and other smaller units within the Support Services Fund.

As we discussed with your team during the audit, an FTE count is only one of many ways to begin to gauge an organization's internal controls. While we cannot accurately assess an organization's effectiveness of internal controls by just counting positions, your efforts have provided us with some additional input about needs, notably from several people who are new to the City and have provided a fresh look at their operations. We will use this information, together with the detailed survey results, so that we can be aware of the individual needs and concerns of our departments and then prioritize accordingly during the budget development process.

Thanks to you and your staff for this analysis.

**ACTION PLAN**  
**FINANCIAL CONTROL POSITIONS AUDIT**

<b>Rec. #</b>	<b>Recommendation Text</b>	<b>Proposed Strategies for Implementation</b>	<b>Status of Strategies</b>	<b>Responsible Person/ Phone No.</b>	<b>Proposed Implementation Date</b>
1	<p>The City's Chief Financial Officer should take into consideration the adequacy of financial control staffing levels as part of the City's annual budget process.</p>	<p>During 2008 budget development, departments in the General and Support Services Funds were asked to assess staffing levels related to internal control systems and critical central support services.</p> <p>New positions related to internal control functions or central support were added for the City Auditor (2 FTEs), City Clerk (1 FTE), Public Information Office (1FTE), Financial Services (9 FTEs), Law (3 FTEs), Human Resources (6 FTEs), and the Police Monitor (1 FTE).</p>	Implemented	<p>Leslie Browder/974-2283</p> <p>Greg Canally/974-2609</p> <p>Jeff Knodel/974-2589</p>	<p>Already implemented.</p> <p>Will continue to assess annually as part of future budget development cycles.</p> <p>The City Auditor conducted a survey about staffing needs as part of this audit and has shared the detailed survey results with the Chief Financial Officer as a tool to assist in further evaluation.</p>

**ACTION PLAN  
FINANCIAL CONTROL POSITIONS AUDIT**

Rec. #	Recommendation Text	Proposed Strategies for Implementation	Status of Strategies	Responsible Person/ Phone No.	Proposed Implementation Date
1	Continued from previous page	<p>New positions were also added in several General Fund departments to augment or enhance internal control and support systems, including Police (4 FTEs), Fire (5 FTEs), Municipal Court (1 FTE), Health and Human Services (1FTE), and Parks and Recreation (3 FTEs).</p> <p>During 2009 budget development, there were limited opportunities for funding additional positions throughout the City, whether related to direct or support services. Department directors will be holding open some vacant positions in order to respond to slower revenue growth and have carefully chosen those positions to minimize the impact on service levels. Of the positions added during 2008, none are expected to be held open during 2009 to generate vacancy savings.</p>			We will look at ways to help individual departments on specific issues that were identified in the detailed surveys in lieu of adding resources to their budgets this year.

Status of strategies: planned, underway, or implemented.

## **APPENDIX B**

### **KPMG Report**

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### **Independent Accountants' Report on Applying Agreed-Upon Procedures**

Office of City Auditor  
City of Austin, Texas

We have performed the procedures enumerated below, which were agreed to by management of the Office of City Auditor, a department of the City of Austin, solely to assist you in agreeing the number of budgeted full-time employees (FTE's) and the actual number of FTE's employed on March 1<sup>st</sup> of each fiscal year from 1999 to 2008 to source data. The management of the Office of City Auditor has prepared and is responsible for the "From HRIS Data - actual FTE headcount table" and "From Approved COA Budgets - budgeted FTE headcount table" included in the *Office of City Auditor Data for the Impact of Downturn on Financial Control Positions Report* (hereafter "Actual Table" or "Budget Table", respectively). The City of Austin is also responsible for the accuracy and completeness of the Banner payroll system data. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings applied to Exhibit I are as follows:

1. Agree the number of total budgeted department FTEs, total budgeted support service FTEs and total non-support service FTEs for the Department of the Office of City Auditor per the Budget Table in Exhibit I to the respective City of Austin original approved budget documents for the fiscal years 1999 to 2008. The original approved budgets were available on the City of Austin website under "Annual Budget Archives". No exceptions noted.
2. Agree the total number of employees assigned to the Office of City Auditor, department number 71G per the City of Austin Banner payroll system as of March 1<sup>st</sup> for the fiscal years 1999 to 2008 to the Actual Table in Exhibit I. The total number of employees on March 1<sup>st</sup> for the Department of the Office of City Auditor was verified through the use of Job Begin and Job End dates from the position history table as defined by the Banner payroll system. No exceptions noted.
3. Agreed the total number of temporary employees assigned to the Office of City Auditor, department number 71G per the City of Austin Banner payroll system as of March 1<sup>st</sup> of each year for the fiscal years 1999 to 2008 to the Actual Table in Exhibit 1. The temporary employees were identified as having the letter "T" or "C" in the employee's position field within Banner. No exceptions noted.



4. Agreed the total number of professional and administrative staff positions assigned to the Office of City Auditor, department number 71G per the City of Austin Banner payroll system as of March 1<sup>st</sup> of each year for the fiscal years 1999 to 2008 to the Actual Table in Exhibit 1. The professional positions were identified as having the description "Auditor" or "Investigator" in the employee's title field within Banner. The administrative staff positions were identified as having the description "Administrative", "Assistant", or "Senior-exempt" in the employee's title field within Banner. No exceptions noted.
5. Verified the mathematical accuracy of Exhibit I without exception.

\* \* \* \* \*

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on Budget Table and Actual Table prepared by the Office of City Auditor. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management of the City of Austin Office of City Auditor, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

August 22, 2008

**Exhibit I**

Office of the City Auditor (OCA) Data for the Impact of Downturn on Financial Control Positions Report

**ACTUAL TABLE**  
**FROM HRIS DATA (as of March 1st of May 1st of each Fiscal Year (FY))**

	Year									
	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
Total Filled Positions per HRIS system query	27.00	30.00	33.00	31.75	24.00	21.55	20.55	23.80	21.80	26.80
Plus(less) OCA positions not correctly reflected as 71G in HRIS ***	0.00	0.00	0.00	0.00	(2.00)	**	1.00	*	0.00	0.00
Less: Temporary Positions	0.00	(3.00)	(3.00)	(3.00)	(1.45)	(1.00)	(1.75)	(4.00)	(1.00)	(5.00)
Actual FTE OCA Workforce	27.00	27.00	30.00	28.75	20.55	18.55	19.80	19.80	20.80	21.80
<b>Breakdown by Employee Type per HRIS system query</b>										
OCA Professionals	25.00	25.00	28.00	26.75	20.55	18.55	16.80	17.80	18.80	19.80
OCA Administrative Staff	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
	27.00	27.00	30.00	28.75	22.55	20.55	18.80	19.80	20.80	21.80

\* Position was actually transferred to OCA on June 24 2004, but the department number data within HRIS was not updated until after March 1, 2005.  
 \*\* Positions were transferred out of OCA on October 1, 2002 but the department number data within HRIS was not updated until after March 1, 2005.  
 \*\*\* Amounts are not subject to verification in the accompanying accountants' report.

**BUDGET TABLE**  
**FROM APPROVED COA BUDGETS**

	Year									
	FY99	FY00	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08
Budgeted Support Service FTEs	3.25	7.76	7.84	7.65	4.00	2.50	2.50	2.50	2.50	2.25
Budgeted Non-Support Service FTEs	25.75	22.24	22.16	22.35	18.00	17.05	17.80	17.80	19.80	21.75
Total Budgeted FTEs for OCA	29.00	30.00	30.00	30.00	22.00	19.55	20.30	20.30	22.30	24.00

See accompanying independent accountants' report

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## **APPENDIX C**

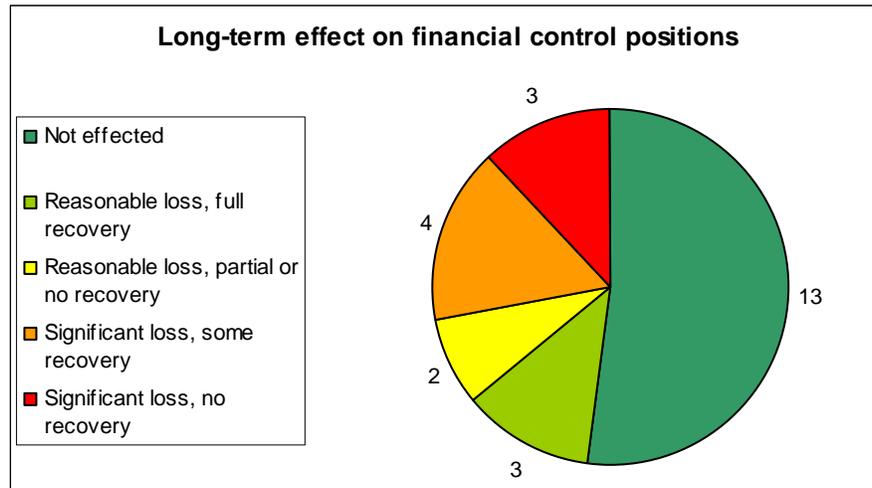
### **Departmental Survey Results**

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## Departmental Survey Results

As a result of our survey we gathered following responses from department representatives:

- Sixteen of 25 departments either did not lose positions during the downturn or have since had those positions restored. However nine responded that their lost positions have not been restored and seven of those report small recovery or none at all.



- Regarding the current standing of financial control positions, 16 departments responded that they have sufficient or close to sufficient resource for effective financial control although the lack of a back up increases risk. Nine departments noted that they lack such resource or even desperately need more resources.

- Respondents noted specific areas where they still need financial control personnel:
  - Business planning, CYE, forecasting, budgeting (City Clerk)
  - Warehouse/ inventory control, asset management (EMS)
  - Purchasing, Controller's Office, Fleet, ALL (FASD)
  - Budget monitoring and back up (Law)
  - Internal control in general (Library)
  - Accounting, system audit (Municipal Court)
  - Accounts payable, payment processing and purchasing (NHCD)
  - Audit and non-audit services (OCA)
  - Purchasing (Parks)
  - All areas (Police)

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## **APPENDIX D**

### **Data for Financial Monitoring/ Budgeting Activity FTEs**

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**Data for Financial Monitoring/ Budgeting Activity FTEs**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Austin Energy	55.00	57.00	63.50	63.50	64.50	62.00	70.00	68.00	66.00	66.00
Austin Water Utility	21.00	22.00	33.00	32.00	35.00	31.20	29.70	30.45	31.45	33.75
Aviation Department	11.00	9.70	12.85	12.40	12.40	11.00	11.00	10.00	10.90	10.90
Office of the City Auditor	0.00	0.60	0.52	0.30	0.10	0.25	0.25	0.25	0.25	0.00
Office of the City Clerk	0.75	0.10	0.40	0.40	0.70	0.00	0.00	0.00	0.00	0.00
Communication and Public Information Office	0.00	1.00	1.00	1.00	0.10	0.00	0.00	0.00	0.00	0.00
Community Care Services Department	0.00	0.00	0.00	0.00	3.00	4.00	0.00	0.00	0.00	0.00
Convention Center Department	5.00	4.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Economic Growth and Redevelopment Services	0.00	0.00	0.00	0.00	1.00	1.25	1.25	1.25	1.75	2.25
Emergency Medical Services	12.75	6.05	8.05	9.00	8.00	3.00	4.00	4.00	4.00	4.00
Finance and Administration Services	10.92	11.00	15.90	14.70	15.30	12.00	11.75	12.75	10.50	12.80
Fire Department	2.90	3.20	4.20	1.50	3.10	1.75	1.75	1.75	1.00	2.00
Health and Human Services department	8.95	12.27	12.42	14.71	15.84	14.60	13.20	12.90	12.90	12.90
Human Resources	1.00	4.25	4.23	3.15	3.00	3.40	3.40	3.40	3.40	3.40
Law Office	0.75	0.90	0.90	0.50	0.50	0.63	0.63	0.65	0.50	0.75
Library Department	1.35	1.90	1.90	1.90	1.65	1.65	1.65	1.65	1.65	1.65
Municipal Court	4.38	5.00	5.00	5.00	5.25	4.78	3.78	3.78	4.24	3.74
Neighborhood Housing and Community Development Services	0.70	8.29	9.64	10.15	3.55	5.68	6.76	5.68	5.60	4.60
Neighborhood Planning and Zoning Department	0.00	0.00	0.00	0.00	1.00	1.00	1.00	2.00	2.00	2.00
Parks and Recreation Department	4.65	6.00	6.00	6.00	6.00	6.00	6.00	8.00	8.00	10.00
Police Department	9.00	21.60	6.05	5.55	8.55	7.55	8.80	7.00	4.00	11.00
Public Woks Department	0.00	2.15	2.90	3.70	9.25	10.00	9.50	8.50	8.50	11.50
Small and Minority Business Resources Department	0.00	0.49	0.20	0.45	0.53	0.00	0.50	0.50	0.50	0.33
Solid Waste Services Department	2.00	4.50	4.00	4.00	4.00	3.00	3.00	3.00	4.00	4.00
Watershed Protection and Development Review Department	0.00	0.00	2.75	0.75	9.00	9.75	9.50	12.00	11.00	12.00
<i>Total by departments included</i>	152.10	182.00	202.41	198.66	219.32	202.49	205.42	205.51	200.14	217.57
<i>Excluded</i>	19.00	1.00	4.20	7.72	4.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>171.10</b>	<b>183.00</b>	<b>206.61</b>	<b>206.38</b>	<b>223.32</b>	<b>202.49</b>	<b>205.42</b>	<b>205.51</b>	<b>200.14</b>	<b>217.57</b>

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## **APPENDIX E**

### **Data for Financial Family positions**

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**Data for Financial Family positions**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Austin Energy	78.00	76.00	85.00	103.00	111.88	112.88	102.13	108.25	116.23	118.48
Austin Water Utility	24.00	26.00	30.00	31.00	28.75	27.75	28.75	28.75	24.75	31.75
Aviation Department	11.00	12.00	13.00	16.00	17.00	17.00	15.00	15.00	15.00	17.00
Office of the City Auditor	25.00	25.00	28.00	26.75	18.55	16.55	17.80	17.80	18.80	19.80
Office of the City Clerk	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Communication and Public Information Office	0.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Care Services Department	0.00	0.00	4.00	4.00	7.00	8.00	8.00	10.00	10.00	7.00
Convention Center Department	7.00	7.00	7.00	7.00	8.00	8.00	8.00	8.00	22.00	22.00
Economic Growth and Redevelopment Services	0.00	0.00	1.00	1.00	1.00	2.00	4.00	4.00	2.00	3.00
Emergency Medical Services	8.00	1.00	4.00	4.00	6.00	6.00	7.00	5.88	7.00	7.00
Finance and Administration Services	85.75	81.00	83.00	84.75	94.20	98.75	94.70	93.70	93.70	96.95
Fire Department	3.00	3.00	4.00	4.00	3.00	5.00	5.00	5.00	5.00	5.00
Health and Human Services department	23.00	20.00	19.00	22.00	20.00	16.00	15.00	14.00	11.00	12.00
Human Resources	2.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Law Office	0.00	1.00	2.00	3.00	3.00	2.00	2.00	2.00	1.00	1.00
Library Department	8.50	10.00	9.00	9.00	8.00	9.88	9.00	7.00	8.00	7.00
Municipal Court	6.00	6.00	7.00	6.00	6.00	4.73	5.73	5.73	4.73	5.73
Neighborhood Housing and Community Development Services	7.00	6.00	8.00	6.50	6.75	6.75	6.75	5.75	7.00	9.00
Neighborhood Planning and Zoning Department	0.00	1.00	0.00	0.00	2.00	2.00	5.00	5.00	4.00	4.00
Parks and Recreation Department	9.00	11.00	11.00	12.00	12.00	12.00	11.00	10.00	9.00	9.00
Police Department	16.00	11.00	13.00	16.00	18.00	19.00	26.00	25.00	21.00	22.00
Public Woks Department	9.00	9.00	7.00	8.00	12.00	15.00	13.00	16.00	16.00	15.00
Small and Minority Business Resources Department	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	2.00	0.00
Solid Waste Services Department	8.00	6.00	5.00	6.00	7.00	7.00	7.00	8.00	11.00	8.00
Watershed Protection and Development Review Department	0.00	0.00	1.00	1.00	9.00	10.00	13.75	13.75	12.75	13.75
<i>Total by departments included</i>	331.25	316.00	346.00	377.00	404.13	411.28	409.60	414.60	426.95	439.45
<i>Excluded</i>	36.00	36.00	36.00	36.75	16.00	1.00	0.00	1.00	0.00	1.00
<b>Total</b>	<b>367.25</b>	<b>352.00</b>	<b>383.00</b>	<b>415.75</b>	<b>427.13</b>	<b>419.28</b>	<b>410.60</b>	<b>415.60</b>	<b>426.95</b>	<b>440.45</b>

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## **APPENDIX F**

### **Data for Departmental Support Services Program FTEs**

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**Data for Departmental Support Services Program FTEs**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Austin Energy	288.00	300.00	337.30	337.50	309.30	300.50	342.00	348.00	347.00	354.00
Austin Water Utility	176.00	165.00	121.00	133.00	134.00	116.85	115.85	118.60	122.60	123.60
Aviation Department	50.50	64.28	73.20	77.35	84.65	61.75	61.75	64.00	55.50	61.50
Office of the City Auditor	3.25	7.76	7.84	7.65	4.00	2.50	2.50	2.50	2.50	2.25
Office of the City Clerk	5.16	4.30	6.40	5.40	6.00	3.00	3.00	3.50	4.00	4.00
Communication and Public Information Office	0.00	1.30	2.35	3.40	2.50	0.25	1.25	1.25	1.25	0.70
Community Care Services Department	0.00	0.00	0.00	0.00	23.55	27.00	0.00	0.00	0.00	
Convention Center Department	10.00	10.85	18.70	22.50	22.50	20.50	21.50	22.50	23.50	25.50
Economic Growth and Redevelopment Services	0.00	0.00	0.00	1.30	2.65	2.50	2.50	3.50	4.00	4.25
Emergency Medical Services	34.00	22.30	25.30	25.67	23.67	17.67	19.00	21.00	26.00	23.00
Finance and Administration Services	71.45	75.10	70.10	67.90	67.20	49.35	47.45	51.85	51.43	54.48
Fire Department	31.00	35.20	38.20	38.20	37.20	22.25	22.25	23.70	25.00	31.00
Health and Human Services department	77.00	121.70	130.47	122.67	109.03	58.25	53.25	53.25	51.75	50.00
Human Resources	14.00	17.84	17.27	16.65	13.50	9.50	9.50	9.50	9.50	11.50
Law Office	12.00	13.80	16.50	16.30	11.08	7.90	7.15	7.75	8.50	9.00
Library Department	18.75	54.00	56.00	59.00	53.25	44.75	42.50	42.75	52.75	59.75
Municipal Court	16.01	24.32	24.51	21.50	19.50	17.50	16.48	16.50	17.50	19.00
Neighborhood Housing and Community Development Services	3.06	34.58	22.98	22.70	23.84	24.36	24.33	25.18	24.43	25.86
Neighborhood Planning and Zoning Department	3.00	2.50	2.00	8.00	11.00	3.50	6.68	5.75	5.75	6.75
Parks and Recreation Department	22.28	42.75	44.00	46.00	38.00	19.50	23.50	32.25	32.25	36.00
Police Department	111.00	137.60	106.25	93.75	90.50	72.50	69.00	67.50	66.00	72.00
Public Woks Department	24.25	18.70	53.05	66.10	70.85	30.50	27.00	26.00	27.00	31.00
Small and Minority Business Resources Department	0.00	8.05	4.70	4.13	2.37	0.00	1.00	2.00	6.00	4.66
Solid Waste Services Department	75.50	50.43	46.70	42.52	39.52	29.19	21.68	21.68	22.68	24.68
Watershed Protection and Development Review Department	11.00	14.75	25.40	23.15	32.10	26.75	24.00	30.50	29.00	31.00
<i>Total by departments included</i>	1057.21	1227.11	1250.22	1262.34	1231.76	968.32	965.12	1001.01	1015.89	1065.48
<i>Excluded</i>	102.75	28.75	52.80	73.57	25.70	5.00	4.40	2.00	3.64	6.90
<b>Total</b>	<b>1159.96</b>	<b>1255.86</b>	<b>1303.02</b>	<b>1335.91</b>	<b>1257.46</b>	<b>973.32</b>	<b>969.52</b>	<b>1003.01</b>	<b>1019.53</b>	<b>1072.38</b>

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## **APPENDIX G**

### **Data for Positions with Financial Control Duties**

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**Data for Positions with Financial control Duties**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Austin Energy	364.88	372.13	406.85	442.25	481.38	479.88	460.63	492.75	487.73	493.70
Austin Water Utility	223.75	221.50	219.63	224.63	220.38	199.38	211.63	214.65	211.75	231.25
Aviation Department	82.00	120.50	137.23	133.23	124.98	133.98	130.73	132.73	142.23	146.73
Office of the City Auditor	27.00	27.00	30.00	27.75	19.55	18.55	19.80	19.80	19.80	20.80
Office of the City Clerk	13.50	12.00	14.00	18.50	14.50	13.00	13.00	13.50	13.50	13.50
Communication and Public Information Office	0.00	4.50	8.50	7.50	6.50	4.00	6.00	7.00	6.00	6.00
Community Care Services Department	0.00	0.00	81.00	84.30	101.30	108.30	121.25	118.25	122.25	112.75
Convention Center Department	41.00	37.00	41.00	37.00	39.00	39.00	39.00	40.00	59.00	57.00
Economic Growth and Redevelopment Services	0.00	0.00	7.00	10.00	9.00	13.50	14.00	18.75	14.75	18.75
Emergency Medical Services	31.75	30.75	35.00	37.00	36.00	36.00	35.40	37.70	37.00	41.00
Finance and Administration Services	289.25	286.75	287.45	295.73	293.18	279.98	296.45	314.95	315.45	331.70
Fire Department	42.00	43.00	43.00	38.00	41.00	39.00	35.00	38.00	43.00	44.00
Health and Human Services department	251.08	250.50	176.83	181.58	166.48	146.48	144.73	133.73	135.35	129.48
Human Resources	42.80	43.75	41.00	39.00	38.00	39.00	38.00	38.00	35.00	40.00
Law Office	13.00	13.00	13.73	9.00	7.00	7.00	8.00	9.00	7.75	8.75
Library Department	222.45	228.10	233.93	213.03	208.78	201.83	199.60	229.65	249.00	249.23
Municipal Court	18.00	24.00	26.00	25.00	23.00	25.73	32.73	22.73	20.73	22.73
Neighborhood Housing and Community Development Services	31.00	33.00	28.50	27.50	30.75	31.75	31.75	28.75	32.00	31.75
Neighborhood Planning and Zoning Department	24.25	29.50	22.50	20.75	23.75	24.00	45.75	44.00	44.25	47.25
Parks and Recreation Department	212.13	238.13	255.50	240.75	209.75	180.75	168.50	167.25	230.50	237.75
Police Department	163.50	186.00	188.50	194.50	180.00	144.75	150.50	150.50	144.00	157.25
Public Woks Department	138.75	155.88	202.63	218.25	231.00	233.25	183.00	197.00	203.00	199.00
Small and Minority Business Resources Department	19.00	5.00	5.00	7.00	6.00	3.00	2.00	3.00	6.00	6.00
Solid Waste Services Department	66.00	58.00	55.00	65.00	67.00	61.00	64.00	61.00	68.00	66.00
Watershed Protection and Development Review Department	112.50	123.68	124.88	127.25	135.00	124.00	154.88	161.00	160.50	174.00
<i>Total by departments included</i>	2429.58	2543.65	2684.63	2724.48	2713.25	2587.08	2606.30	2693.68	2808.53	2886.35
<i>Excluded</i>	76.00	68.88	77.00	73.75	35.50	19.33	17.00	34.00	34.75	23.00
<b>Total</b>	<b>2505.58</b>	<b>2612.53</b>	<b>2761.63</b>	<b>2798.23</b>	<b>2748.75</b>	<b>2606.40</b>	<b>2623.30</b>	<b>2727.68</b>	<b>2843.28</b>	<b>2909.35</b>

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## **APPENDIX H**

### **Data for the Corporate Oversight group**

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**Data for the Corporate Oversight group**

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
OCA	29.00	30.00	30.00	30.00	22.00	19.55	20.30	20.30	22.30	24.00
Budget Office	24.50	24.05	24.15	21.45	19.60	23.75	24.65	24.15	24.15	28.00
Controller's Office	72.00	72.00	71.00	70.00	62.00	64.00	62.00	64.00	67.00	64.00
Treasury	11.50	11.75	11.00	11.00	9.00	8.00	8.00	7.00	7.00	7.00
Purchasing - Procurement	57.55	56.10	62.20	60.80	57.75	61.15	58.60	57.40	58.82	61.82
TARA	14.15	18.10	17.45	16.70	13.80	8.00	8.00	8.00	8.00	7.85
Corporate Internal Audit	0.00	0.00	0.00	0.00	4.00	4.00	3.75	3.35	3.35	3.35
Total	208.70	212.00	215.80	209.95	188.15	188.45	185.30	184.20	190.62	196.02

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