

Berkeley, California

Population is 113,000 City Budget is \$160 million City Manager has executive authority
Elected Auditor has 13.5 performance audit staff and a \$2.3 million budget

Berkeley has an elected City Auditor. Candidates for the office must meet the same eligibility criteria as candidates for Mayor or City Council: US citizenship and residency and voting rights in the city of Berkeley. The City Auditor is a non-partisan seat elected on the General Municipal Ballot during non-Presidential election years (i.e., every four years). The City Council appoints to fill any surprise vacancy.

DUTIES OF AUDITOR Berkeley's City Auditor has the authority and responsibility to conduct performance and financial audits of all aspects of city government. By charter, the City Auditor must also countersign all city contracts.

INDEPENDENCE While the final decision about the audit plan rests with the Auditor, the Auditor must consult with the Mayor, City Council, and City Manager when selecting audit topics and must provide a planned audit schedule to the City Council at the beginning of each calendar year; however, this audit plan may still be modified later so long as notification is provided to the City Council. The Auditor's office is exempt from across-the-board budget cuts.

ACCESS TO INFORMATION Berkeley's city charter explicitly grants the Auditor unrestricted access to all city employees, officials, records, and reports, including the authority to compel any branch or department to provide files and documents.

ACCOUNTABILITY In addition to re-election every four years and recall potential, there are other checks on the authority of Berkeley's City Auditor. Per the City Charter, the mayor must annually hire an independent Certified Public Accountant to audit all city accounts and books, explicitly including the City Auditor's office, and the results of this audit must go to the Mayor, Auditor, City Manager, and City Clerk, but may or may not be released to the public. All audit results are required by the city charter to be made public.

FUNDING The City Charter allows the City Council to set the City Auditor's salary at anything above \$3,600 per annum and to provide sufficient funds for the office, subject to available resources.

OTHER UNIQUE PROVISIONS While not written into the charter, the City Auditor has historically utilized follow-up audits to motivate implementation and compliance with the goals of certain audits and to track the office's own effectiveness. The current City Auditor, Anne Marie Hogan, was first elected in 1994; since the city began archiving election results online in 2002, her seat has gone unchallenged.