

Long Beach, California

Population is 470,000

2016 City Budget is \$2.4 billion City Manager has executive authority

In addition to the elected auditor the department has 17 support staffers, and has a \$3 million budget

Long Beach has a Council-Manager structure similar to Eugene. There are nine councilors, who have the authority to appoint the City Manager and the City Clerk, and are responsible for budget approval. The city budget includes the airport, the harbor, and water, gas, and oil services.

DUTIES OF AUDITOR The Long Beach auditor's office has been around since 1908, and performs a wide variety of duties. On the financial side these include overseeing the Comprehensive Annual Financial Report, performing quarterly treasury audits, a review of all city disbursements (every check must be signed in the auditor's office), and processing wage garnishments. While these are the only duties prescribed explicitly by the charter, other audits are not prohibited and in practice the office also performs performance audits of departments as the auditor deems fit, and maintains several performance auditors on staff. An annual work plan guides the process, with direction from City Council. The office also maintains a fraud hotline. In 2016 the office performed a total of 14 audits.

INDEPENDENCE The auditor has full authority to appoint all employees within the auditor's office, and such appointees serve at the pleasure of the City Auditor. Since the auditor is elected by a city-wide vote, neither council, the Mayor, or the City Manager have any authority over the staffing of the auditor's office at any level. In 1979 a charter amendment was proposed that would have restricted the auditor to financial audits only, prohibiting performance audits, but the council unanimously voted to reject the amendment in the interest of maintaining independence for the office.

ACCESS TO INFORMATION The charter specifies that "The City Auditor shall have the right of immediate access to all financial records of the City"

ACCOUNTABILITY Long Beach follows generally accepted government accounting standards, and the auditor is subject to a triennial peer review. In order to be eligible to run for the office of auditor, one must be a licensed CPA in the state of California, and must have held that certification for a minimum of five years. The charter requires audit reports to be filed with the City Clerk when completed, and reports are also posted publicly online, as is the annual audit plan, and an annual summary of the prior year's audit results.

FUNDING The City Council is in charge of approving a budget, with the City Manager obligated to propose one for their approval. There are no explicit charter-defined minimums for the auditor's budget that must be adhered to.

OTHER UNIQUE PROVISIONS The City Auditor is not term limited, even though City Councilors and the Mayor are limited to two terms each. Myrtelle Gunsul served as auditor from 1919 until her retirement in 1951, and is the longest serving elected official in the city's history. Long tenures have been common, with Miss Gunsul being the first of only six auditors to hold the office in the last 98 years (since her first election).