

Government and Demographics				Auditor Office			Independence and Funding			Access	Accountability	Other Provisions
City	Popula- tion	City Budget	Who has executive authority?	Elected or Appointed	Size of Audit Office	Size of Audit Budget	How are audit topics decided?	Who has supervisory authority over audit staff?	Who determines the size of the audit budget?	Access provisions for – personnel, city records, contract records	Provisions regarding an audit committee, special provisions regarding work performance, recall, and similar measures	Duties, powers, budget, pay, etc
Albany, NY	98,000	\$177M	Mayor	Elected	4	\$421K	Auditor sets work plan and seeks input but not approval.	Elected auditor, non-union staff	Council	By city policy, access to all records.	No recall provisions in NY; re-election.  No requirement for audit committee.	Relatively new = 8 years. Must be resident. No qualification requirements. Must appoint a deputy to cover when unavailable. Auditor approves all city payments. Goes to city attorney for counsel, but also has budget for outside professionals. Works pretty well – important function. Understaffing sometimes a problem.
Berkeley, CA	113,000	~\$160 M general fund	City manager	Elected	13.5	\$2.3M	Auditor with council input.	Head elected auditor	Council	By audit standards - full access to all.	Recall provisions  No requirement for audit committee	All contracts must be co-signed by auditor, minimum salary, exemption from “across the board” budget cuts.
Boise, ID	223,000	\$600M	Mayor	Appointed	2	\$232k	Auditor, approved by council.	Director of audit services	Council	By audit standards - full access to all.	Removal for cause only, by a council supermajority  No requirement for audit committee	Fiduciary duty to the public required by code.
Centennial City, CO	110,000	\$86M	City manager	Contract auditor	0	\$296K	By audit board.	N/A	Council	Per contract	Contract termination  Various entities select the 8-member audit committee	Centennial City does not have any employees assigned to performance audit. All audits are contracted. Most audits related to a local tax.

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Denver, CO	700,000	\$1.2B	Mayor	Elected	51	\$4.5M	Auditor sets work plan and seeks input but not approval.	Auditor	Council	Charter provisions provide full access.	State recall provisions  Seven-member audit committee chaired by auditor with 2 members each appointed by Mayor, Council and Auditor	Charter states no city ordinance can compromise the auditor's independence. Auditor countersigns every contract and ensures that all city contracts pay the prevailing wage. All audit reports include an implementation date for recommendations at which time the auditor performs a follow-up.
Eugene Petitioner Proposal	167,000	\$676M (plus EWEB \$307M)	City manager	Elected	~3	\$670K	Auditor sets work plan and seeks input but not approval.	Auditor	Minimum set in charter, city council may augment	Charter language provides full access and allows auditor to subpoena records.	State recall provisions  No requirement for audit committee	Independent legal advice, minimum budget and minimum pay for auditor set in charter.
Eugene Charter Review Committee (2002)	167,000	\$676M (plus EWEB \$307M)	City manager	Appointed	1	\$150K (est)	By risk analysis by auditor, as approved by audit comm.	N/A (no staff)	Council (implied)	Implied by reference to GAGAS standards, but not specifically addressed.	Audit committee that includes City Manager, Mayor, 3 councilors, and 2 lay budget committee members to advise on hiring, performance, audit topics and mediation with staff.	The proposed charter language left some issues undefined, presumably for clarification in an ordinance.

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Lane County, OR	363,000	\$600M	County administrator	Appointed	1.25	\$170K	By risk analysis by auditor, approved by audit board.	Auditor	Commission	Lane Code guarantees access.	Dismissal only on advice of Audit Committee.  County Commissioners appoint five voting members; five county managers serve ex-officio	Significant gaps in staffing the office historically.
Long Beach, CA	470,000	\$2.7B	City manager	Elected	22	\$2.7M	Auditor sets work plan and seeks input but not approval.	Head City Auditor	Submitted by Financial Management Dept and approved by city manager and council	Audit Standard - full access	Recall provisions  No requirement for audit committee	Minimum salary, CPA is required qualification, the auditor signs all checks .
Oakland, CA	420,000	\$1.3B	Mayor	Elected	10	\$1.9M	By auditor, in the public interest, or as required by council or mayor.	Auditor	Mayor/ Council	Audit Standards - full access	Recall provisions  No requirement for audit committee	Financial analysis of ballot measures, retaliation complaints, whistleblower protection, public financing audit, residency required, minimum salary. Auditor estimates that the office is staffed at 50% of necessary level.
Orlando, FL	277,000	\$1.2B (\$446M general fund)	Mayor	Appointed internal auditor. Contract external auditor.	5	\$746K (includes council support staff)	By auditor, approved by audit board.	Internal auditor	Council	Per contract for contractors, by ordinance for internal documents	Employment policies for employees. Contract termination for contracts.  Mayor appoints 5-member audit board	The majority of audits performed are for a unique program called a Municipal Public Services Tax Audit that charges taxes based on the use of certain utilities.

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Phoenix, AZ	1,615,000	\$1.3B	City manager	Appointed	24	\$2.85 M	Auditor; approved by Audit Comm. with 15% reserved for un-planned requests.	Auditor	Auditor submits to City Manager, approved by Council	City code guarantees access; enforced by department heads and City Manager; all contracts include auditor access provision	At-will employee  9-member audit committee: Mayor appoints six (3 city councilors and 3 public) plus City Manager and 2 department heads	Current auditor appointed 4/2017, but previously served as Maricopa County Auditor (in Phoenix) for 22 years. In County position, he once needed to use outside counsel to access documents.
Portland, OR	640,000	\$4.2B	Mayor and 4 City Commissioners	Elected	11 in perf. audits plus director	\$2.5M	Auditor sets work plan and seeks input.	Auditor and Director of audit services	Submitted by auditor to city commissioners, bypassing budget office	Audit standards - full access in charter and code	State recall provisions  No requirement for audit committee; current auditor selects own “sounding board.”	Auditor supervises 8 departments: police auditor, hearing officers, elections, public records, lobbying regulation, and more. Gets minimum salary. Can seek outside counsel