

City	Population	City Budget	Who has executive authority?	Elected or Appointed (and by whom)	Modifications to elected or appointed/ accountability measures/	Size of Audit Office	Who has supervisory authority over audit staff?	Size of Audit Budget	Who determines the size of the audit budget?	How are audit topics decided?	Access provisions for – personnel, city records, contract records	Unusual provisions (duties, powers, budget, pay, etc)
Portland, OR	640,000	\$4.7B	Council	Elected	State recall provisions	~50 (11 in audits)	Director of audit services	~\$10M	Submitted by auditor to city council	By auditor with public input	audit standards - full access	Supervises police auditor, hearing officers, elections, public records, lobbying regulation. minimum salary, outside counsel
Boise, ID	223,000	\$600M	Mayor	Appointed	Removal for cause only, by a council supermajority,	~2?	Director of audit services	Not broken out - some portion of \$700K	Council	Work plan proposed by auditor and approved by council	the director and staff have complete access to records	Fiduciary duty to the public
Berkeley, CA	113,000	~\$160M general fund	City manager	Elected	Requirement of at least 40% of the vote to avoid a runoff	13.5	Head elected auditor	\$2.3M	Council	Work plan based on risk assessment and inputs from council, manager, staff, and public, notification to council	audit standards - full access	All contracts must be co-signed by auditor, minimum salary, exemption from “across the board” budget cuts.
Eugene Petitioner's Proposal	167,000	\$676M, plus EWEB \$307 M	City manager	Elected	State recall provisions	~3	Auditor	~\$670K	Minimum set, may be augmented by council	By auditor alone.	Unsure/unclear	Subpoena power, independent legal advice, minimum budget, minimum pay

Long Beach, CA	470,000	2.7B	City manager	Elected	N/A	22	Head City Auditor	\$2.7M	Financial Management Dept and approved by city manager and council	Annual work plan	Audit Standard - full access	Minimum salary, CPA only, no performance audits
Oakland, CA	420,000	\$1.3B	City manager	Elected	N/A	10 (8 auditors, 2 AA, interns)	Auditor	\$1.9M	Mayor/Council	As the auditor deems necessary in the public interest or as required by council and mayor	Audit Standards - full access	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 the required number of auditors.
Denver, CO	683,000	\$1.2B	Mayor	Elected	Audit committee	51	Auditor	\$4.5M	Council	Auditor based on risk assessment and with input from audit committee, council and public	Charter provisions provide full access	Charter states no city ordinance can compromise the independence of auditor. In addition to performance and financial audits, the Denver auditor countersigns every contract for Denver and ensures by audit that all city contracts pay the prevailing wage for their employees. The audit committee annually commissions an external financial audit of Denver. All audit reports include a set date for implementation of recommendations at which time the auditor performs a follow-up report. Denver states it does not visit the same issue twice.
Phoenix, AZ	1,615,000	\$1,277,740,000	City manager	Appointed HR search, then hired by City Manager; at-will employee	Audit committee (3 City Council, 3 Public, 3 Staff)	25.5	Auditor	\$2,853,000	Auditor, City Mgr., Budget Comm. & Council (normal budget process)	Auditor's Risk Assessment; actively reviewed/approved by Audit	City code guarantees access; enforced by department heads and	Current auditor appointed 4/2017, but previously served as Maricopa County Auditor (in Phoenix) for 22 years; has 30 years internal auditing experience; former President, Association of Local Government Auditors;

										Comm.; 15% of capacity reserved for priority requests during year	City Manager; all contracts include auditor access provision	City Auditor has 4 Deputy Auditors, 16 additional auditors; 2 support staff; Also supervises 1 hearing officer; In County position, once needed to use outside counsel to access documents withheld by County Sheriff Joe Arpaio; doesn't anticipate any access issues at City;
Lane County, OR	363,000	\$600M	County administrator	Appointed	Audit Committee; May only be dismissed after advised by audit committee	1	N/A	\$159K	Commission	By risk analysis by auditor, as approved by audit committee	Lane Code guarantees access.	Significant gaps in staffing the office historically.
Albany, NY	98,000	\$177M	Mayor	Elected for 4-year term	N/A	4	Elected auditor, non-union staff	\$421K	Auditor doesn't have to defend budget to the same degree, but approved by common council.	Solely discretion of auditor. Takes input from interested parties.	City policy – access to anything they want.	Must be resident. Must appoint a deputy to cover when unavailable. Interview at <a href="https://www.youtube.com/watch?v=navlsZ-mYyk">https://www.youtube.com/watch?v=navlsZ-mYyk</a> . Auditor approves all payments. Go to city attorney for counsel, but also have budget for outside counsel, auditors, etc. Works pretty well – important function. Relatively new - 8 years. Understaffing sometimes a problem. No qualification requirements.
Centennial City, CO	110,000	\$86M	Manager	N/A	Audit committee	0	N/A	\$296K	Council	By audit committee	Per contract	Centennial City does not have any employees assigned to performance audit. All audits are contracted.
Orlando, FL	277,000	\$1.171 B (\$446 M general fund)	Mayor	Appointed external auditor, internal auditor is city employee	Audit board appointed by mayor	5	Internal auditor	\$746K (includes council support staff)	Council	By auditor, approved by audit committee	Per contract for contractors, by ordinance for internal documents	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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Profile topics of interest –

1. Anything unusual or unique, especially in how it might apply to Eugene
2. For elected auditors, whether the election is often contested or uncontested, and any checks and balances
3. Provisions regarding independent legal counsel
4. Outcome measures/implementation metrics
5. Ease of access/transparency
6. Audit committee composition/who appoints
7. Residency requirements
8. Competency provisions
9. Election provisions

**CENTENNIAL CITY**

Centennial City, Colorado does not have any employees assigned to performance auditing. Uniquely, it conducts all performance audits by contract as directed by an Audit Committee. However, the usefulness of this model is limited, as \$260,000 of the city’s \$296,000 audit budget is directed to sales tax audits, which is not a significant source of revenue for Eugene.

**ORLANDO**

Orlando has contracted external audit services and internal audit staff. The majority of audit services are dedicated towards ensuring private companies comply with a unique city tax on utilities used by private companies, although they do perform more traditional performance audits.

## **OAKLAND, CA.**

### **(Unusual provisions (duties, powers, budget, pay, etc.))**

\*Thanks to the City of Oakland, Ca. official website and support staff, much of this information/data was available by accessing it directly and also their Auditor, Brenda S. Roberts.

\*Auditor is elected by the citizens/residents of the City of Oakland

\*The Auditor reports to the citizens and not the Mayor and/or City Council. Oakland has a strong Mayor form of government. The Mayor proposes a budget and the City council decides collaboratively with its Lay Budget Committee Members.

\*The Auditor is independently elected every four (4) years. No one within Oakland's administration can influence what is reviewed or audited.

\*The City Charter gives the office the authority to audit "anything" in Oakland's City government.

\*Auditor's style is one of "collaborative change agent." This style of leadership is preferred because it eliminates walls and encourages transparency.

\*The City Auditor works for all Oakland's residents and do not work for any other division or departments.

\*The Office of the City Auditor is currently staffed at 50% of a required level for a city of Oakland's size.

\*10 FTEs

\*8 of the 10(including the elected auditor) are certified auditors

\*2 Administrative Assistants

\*Unpaid Master Fellows Students and assistance of college interns.

\*Current City Budget 2017-2018 is (\$1, 331,563,727).

\*Auditor's budget is 0.15% of the total funds.

\* Auditor reports fraud, waste, retaliations and complaints as well as "kick backs."

\*If any wrongdoing becomes a criminal act, the matter is then referred to the Office of District Attorney. All other evidence of wrongdoing may follow the City's personnel directives or other standards for discipline.

\*All Audits are performed according to the Generally Accepted Government Auditing Standards (GAGAS)

\*Audits are shared with the administration who are kept informed every step of the process in order to clarify and provide assistance when recommendation/s are submitted. The Office of the Auditor consistently will perform follow routinely to ensure compliance.

### **Denver:**

Denver is a merger of both city and county governments. While the mayor has executive authority, 13 elected City Council members pass ordinances, approve the budget and can take whistleblower complaints (as can the mayor or the auditor). Denver's population is about 700,000 and its \$1.2 billion budget includes the Denver International Airport as well as Denver Water that controls two-thirds of the water in Colorado.

While an elected auditor has been part of Denver for decades, charter amendments in 2005 shifted the former auditor functions for payroll and financial management to an Office of Controller. The amendments established the auditor's new role to include performance, financial and IT audits, as well as assurance that all contracts with Denver pay prevailing wages for employees. A 2016 audit of \$1 billion in contracts recovered \$800,000 in underpaid wages for contractor employees (e.g., the shuttle bus drivers at the airport). The auditor also receives whistleblower complaints. Denver characterizes their work as "integrated" auditing. The auditor's office states that with proper planning, their work annually can cover all aspects of the city.

The charter amendments require the Council to ensure sufficient funding for the auditor's office to perform its powers and duties. Denver's council funds the auditor's office as a balance to the power of the mayor. In the last years of the previous auditor, the office's salaries were not kept apace so the recent budget under the new auditor grew by almost \$1 million to sufficiently raise salaries.

The charter also requires a seven-member audit committee that is chaired by the auditor; the other six members cannot be government employees. The mayor, city council and the auditor each appoint two members to the audit committee. The committee receives audit reports and the members report back to the entity that appointed them to their four-year terms. All reports are public and are posted on the web. Each year, the audit committee commissions an external financial audit of Denver's finances.

Denver's follow-up audits result in strong implementation of the recommendations that are agreed to by the audited entity. Each report sets a date for follow-up that is nine to 24 months later. Denver says this practice gives assurance of continuous quality improvement activities and that the audited agencies are finding the audit recommendations relevant, feasible and worthwhile. Denver's audit office says it does not visit the same issue twice.

Although Denver's web site says the city attorney provides counsel to the auditor, the auditor can also hire independent legal counsel. One of the current auditor's five appointees is an attorney who provides internal legal counsel to the office. The office also has its own HR person.

By charter, an auditor may only serve three four-year terms. The elections when there is no incumbent are contested, but incumbents have not been opposed.

Denver's court system (not the Colorado state courts) is currently in a legal dispute with the auditor about whether his office has the authority to audit the court's governance structure and examine the court's processes including administration and collection of fines and penalties.

### **Albany, NY**

Albany, NY, has a population of just under 100,000, with a strong mayor/council form of government and an elected auditor. The auditor is elected in a partisan election. With local elections dominated by the Democratic Party, the party primary election generally determines the winner of the general election. In the 8 years the office has existed, there have been 3 primary elections, two of which have been contested (both Democratic). There are no formal qualifications for office, other than residency in the city. The first auditor, who just left office, came from a planning background and only received a certification while in office. There are no provisions for recall or an audit committee.

The auditor supervises a staff of 3 additional personnel – a deputy required to be appointed by City Charter, and two analysts. The budget is determined by the elected submitting a proposed budget to the Common Council, which approves it. In the words of the analyst filling in as auditor, “He doesn’t have to defend it in the same way as other departments, since he is elected.” There is no formal language requiring this deference, however. The office has a budget for outside consulting, including counsel, but generally relies on the Corporation Counsel (City Attorney) for legal services.

The auditor does not have formal access language in the City Charter, other than general language authorizing audit activities. The office reports no problems getting access to records. The auditor must approve all payments by the city, which certainly adds an incentive for cooperation. The auditor has sole discretion for determining audit topics, usually with discretionary input from the Council and other stakeholders. The auditor performs the audits in compliance with Government Auditing Standards, including provisions regarding a response from the audited entity. The office conducts follow up activities on audit recommendations and posts these reports.

The audit staff report that the system works well. They do not report significant resistance from city staff to the auditing function, and city responses to audits indicate compliance. In terms of drawbacks, the staff reported that short-staffing is a problem, as the auditor decided to leave before the end of his term, along with the deputy auditor appointed by him. If there’s a vacancy after July 1, there is no special election and apparently no authority to appoint an interim candidate. Thus, a vacancy can last 6 months.

### **Portland, Oregon**

Portland, Oregon (population 640,000) has a unique governance structure. The mayor and four non-partisan “commissioners” are elected at-large to four-year terms. The mayor assigns each commissioner and him/herself to be the administrator of a city bureau and may change these assignments at any time. Commissioners are responsible for enacting and enforcing City ordinances and are salaried.

In 1868 voters established the office of city auditor who was independently elected to a four year term. With passage of charter amendments, the latest in 2017, the auditor supervises and may conduct performance audits on all city entities and their use of public resources. Responsibilities expanded to include eight divisions: Audit Services, performance and financial, City Ombudsman, Independent Police Review, elections, maintenance of city archives and records, serves as council clerk, supervises lobbyist registration, and retains independent legal counsel. (Multnomah County elected auditor may serve only two four-year terms.)

The independently elected auditor must submit and gain approval from the City Council of its annual budget. This may provide some checks and balances to the extensive authority of the auditor. The auditor would like more control over the budget. Some observers question that the auditor is elected but appears in the Portland Budget document along with other bureaus.

The auditor requests volunteers to serve as her “sounding board” which is not required. Candidates for Auditor must have a CPA or Certified Internal Auditor to qualify to run for the position. In past 25-30 years, five different individuals have served as auditor. The Auditor states they run on a “no surprises” basis. To encourage and support Management,

the auditor provides a draft of audit the report and draft recommendations. If there are major issues, auditor takes that into consideration. Auditor does not want to take on role of management, so recommendations are broad and flexible allowing department management to determine how to meet goals.

To place an issue on the ballot, the auditor may collect adequate signatures to qualify. The 2017 Charter Changes were placed on the ballot by the City Commissioners at her request.

Charter changes to increase the independence of the City Auditor -- embraced by 86.42% of the electorate -- are in effect. Mayor Ted Wheeler accepted the election result June 14, 2017, and issued a proclamation on behalf of City Council.

The changes enable the Auditor's Office to make its own decisions about human resources and procurement as well as obtain independent legal advice. Before the Charter change, City bureaus that were the subject of audits and investigations were in control of those decisions. The changes also authorize the Auditor to submit budget requests directly to City Council for consideration without a review by the City Budget Office.

The new Charter requires the Auditor's Office to have adequate internal controls, comply with all applicable laws, operate efficiently, and periodically undergo reviews by outside entities. It also incorporates the role of the City Ombudsman, which previously had existed only in City Code. Implementation of the Charter provisions is underway.

### **Berkeley, California**

The city of Berkeley, California, 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 in the city of Berkeley. The City Auditor is a non-partisan seat elected on the General Municipal Ballot during non-Presidential election years (IE: every four years), with the City Council appointing to fill any surprise vacancy. 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. In addition to re-election every four years and recall potential, there are several checks on the authority of Berkeley's City Auditor. First, 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. Second, 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. Third, while the final decision 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. Of special note is language in the City Charter that all city contracts must

be countersigned by the City Auditor. Also, 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.

### **Lane County**

**Government structure** County Government, home rule charter, Board of County Commissioners (5 districts, 5 Commissioners) Population Size: Roughly 360,000 Number of employees: Roughly 1500 Total FY 17-18 County Budget: Roughly \$600 million (includes all funds)

**Reporting Structure/Appointments/Dismissal**: The County Performance Auditor (auditor) is appointed or dismissed by the Board of County Commissioners after reviewing a recommendation from the Performance Audit Committee.

**Auditor's Office Budget**: Currently roughly \$170,000 / 1.25 FTE. The requested budget is reviewed by the Audit Committee, and the committee advises the Board of County Commissioners on the requested budget.

**Performance Audit Committee**: Advises the Board of County Commissioners on significant audit matters and provides oversight over the auditor and auditor's office. Voting members are four at-large citizen members and one commissioner, with five ex-officio non-voting members (held by county management).

**Auditor's authority and scope of audits**: The auditor is authorized to conduct performance audits for all departments, offices, activities, and programs under the control of the County, including operational, compliance, and information systems. Additionally, the auditor is authorized to perform special reviews and investigate allegations of misuse of County assets or resources.

**Auditor qualifications**: Auditor must have a bachelor's degree in public policy, public administration, accounting, business administration, economics or a related field and five years of progressively responsible related experience

### **Strengths of this structure**:

- The auditor reports directly to the Board of County Commissioners and is hired and dismissed by the Board. Thus, the auditor does not report to the County Administrator or other management.

- The Audit Committee provides additional support for the auditor's independence and work, and advises the board on all aspects of the performance audit function. The Audit Committee also provides oversight over the auditor and audit function, ensuring that the auditor is maintaining independence and objectivity, following government auditing standards, conducting audits and issuing reports, etc.
- This structure follows an internal auditor structure that allows the auditor to be part of the team, which may increase the ability of the auditor to build trust and relationships with staff and management in the programs and departments under audit. Trust and relationship building can be very important for the auditor's ability to conduct valuable performance audits that provide useful information and conclusions about a program and relevant and appropriate recommendations.

**Weaknesses of this structure:**

The auditor must get approval from the Board of County Commissioners on the Annual Audit Plan, instead of having the authority to decide which audits to perform.

- County policy does not currently provide for a specific minimum budget level for the auditor's office.
- Difficulty filling vacant position and with no assistant lost time and consistency.

**Boise, ID**

Population size: 223,154, Number of Employees: 1,600 (13 departments)

**Audit Office (2003)**

- Paid employees: Director and Auditor
- Annual Office Income: \$232,301
  - Director Salary: \$102,648
  - Auditor Salary: \$55,578
  - Non-Salary Money: \$74,075

**Appointment**

- The director is appointed by the city council (majority vote after given input by the mayor)
- Staff auditors are hired by the director
- Reports to the City Council

## Removal

- Director may be removed for the following reasons (with at least) 5 city council votes:
  - Misconduct
  - Inefficiency
  - Incompetence
  - Inability
  - Failure or negligence to perform duties
- Auditor may be removed for the same reasons by the Director
  - Must be appealed by the city council within 3 business days with at least 5 votes

## Duties/Responsibilities

- Review city financial transactions, policies, and practices to align with the Idaho Code, the Boise City Code and Boise City policies.
- The director shall formulate and present annual work plan of tasks and projects for the mayor and city council to review and adopt
- **Director shall carry out the duties described in the job description**
- Director shall carry out the duties assigned by the city council
- Director shall communicate findings to the appropriate departments for input
- The director and audit staff will exercise their duties with impartiality, fairness and objectivity
- It shall be unlawful for the director or audit staff to deceive the public or city council
- It shall be unlawful for the director or any audit staff to coerce, threaten, harass, intimidate, influence or obstruct in the discharge of their responsibilities.

## Independence and Accountability

- The director shall be completely independent from all other departments in the city.
- No person shall attempt to unduly influence or undermine the independence of the director or staff in the performance of the duties and responsibilities.

## Cooperation and Assistance

- All City employees shall be required as a condition of their employment to cooperate fully and truthfully with the Office of Internal Audit by providing the Director or staff any information, evidence, interviews, or other materials.
- The Director and staff shall have complete access to any and all records. This access includes all electronic data or information maintained by the City of Boise and allowed by law.

- It is unlawful for any person to intimidate, influence, impede, deter, threaten, harass, obstruct or prevent, another person from freely, fully and truthfully cooperating with the Office of the Director.

### **Reporting to the Council and the Public**

- The director reports to the City Council and the Mayor all findings
- The Director shall provide a quarterly summary to the City Council of all activities conducted by the Auditor or the office.

Phoenix, AZ- to be added

### **Long Beach, CA**

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).

**Proposed Ballot Measure for Eugene, Oregon**

Population is 167,000      City Budget is \$676 million      City Manager has executive authority  
Elected Auditor has about 3 performance audit staff and a \$670,000 budget

The group called City Accountability has proposed charter amendments to establish an Office of the Independent Auditor for the City of Eugene. The elected auditor will provide objective, timely and accurate information about city operations to promote improved decision-making, service delivery and cost savings, as well as improve transparency and accountability to the public for city operations.

**DUTIES OF AUDITOR** By charter, the auditor conducts financial, compliance, performance, special studies or other audits of all aspects of the city's government operations. The auditor also oversees any audits contracted for and funded by the city. By charter, the auditor maintains a website with audits and reports and establishes a whistleblower hotline.

**INDEPENDENCE** The auditor is non-partisan, serves a four-year term and is responsible to the voters. The auditor supervises all staff in the auditor office and can secure independent legal counsel or the help of other professionals. The auditor prepares a work plan and seeks review and comment but not approval.

**ACCESS TO INFORMATION** By charter, the auditor has access to all records, personnel and contracts. All city contracts will include a "right to audit" clause. By charter, the auditor may subpoena records, if necessary.

**ACCOUNTABILITY** To run for office, the auditor must be certified and have five years of recent experience. The auditor may be recalled. The auditor will follow generally accepted standards. All reports and audits will be posted publicly. Nothing in the charter amendments prohibit an audit committee, but none is required.

**FUNDING** The auditor prepares a budget for the office that is not less than 0.1% of Eugene's total annual budget. The proposed charter amendments also set the auditor's compensation (not less than 70% of the average of the salaries of the Eugene city manager, Salem city manager and EWEB general manager) and benefits.

**OTHER UNIQUE PROVISIONS** The auditor will follow up to determine if corrective action by audited entities was taken. There is no clarity at present as to whether EWEB would be subject to the audit authority of this new office.