

CHARTER OFFICE

“The Auditor shall examine all payrolls, bills and other claims and demands against the City, and shall issue no warrant or check for payment unless he finds the claim is in proper form, correctly computed and duly certified; that it is justly and legally due and payable; that a budget appropriation has been made therefore which has not been exhausted, or that the payment has been otherwise legally authorized; and that there is money available to make payment.”

Charter Section 61, Article X



BERKELEY CITY AUDITOR

PROPOSED BUDGET

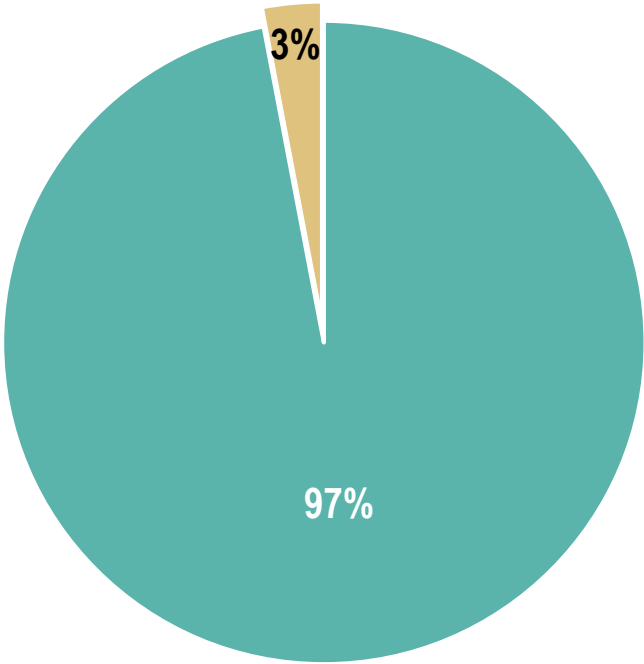
FISCAL YEARS 2025 & 2026

CITY AUDITOR

MARKS LUNN OGDEN
CIVIC CENTER

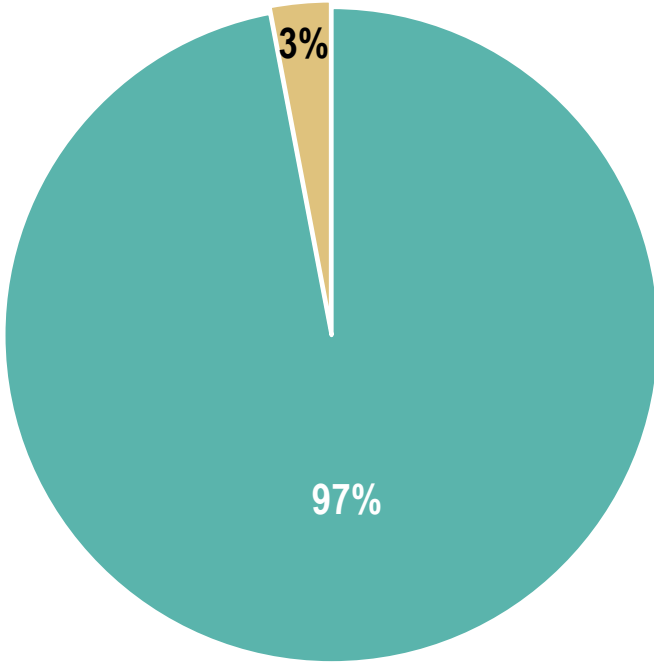
OPERATING BUDGET BY FUNDING SOURCE

FY 25 Operating Budget
\$3,759,532



■ General Fund ■ Worker's Compensation Fund

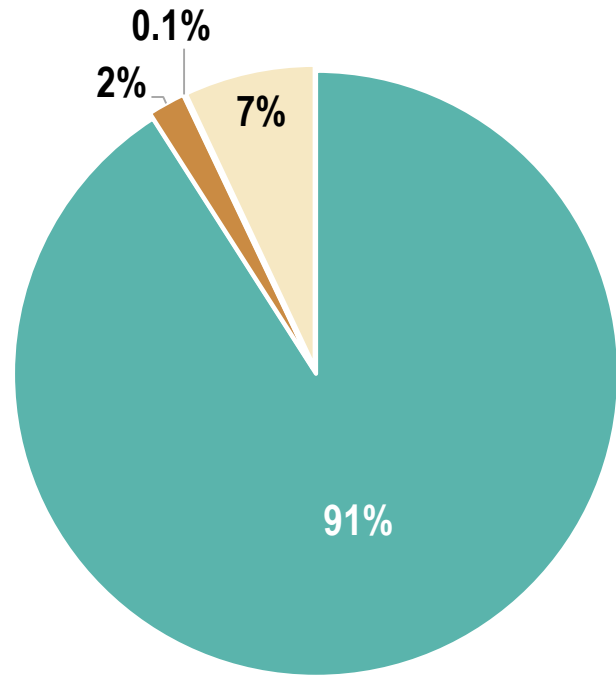
FY 26 Operating Budget
\$3,838,168



■ General Fund ■ Worker's Compensation Fund

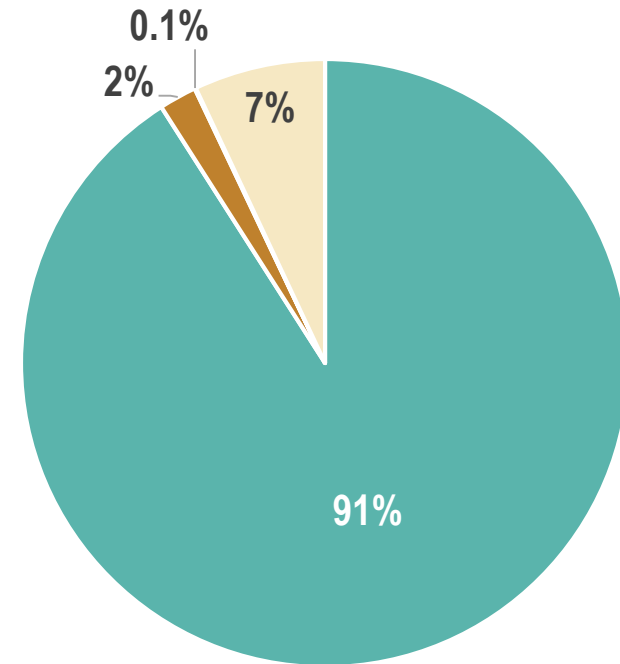
OPERATING BUDGET BY EXPENDITURE

FY 25 Operating Budget
\$3,759,532



- Salary and Benefits
- Services and Supplies
- Capital Outlay
- Internal Services

FY 26 Operating Budget
\$3,838,168



- Salary and Benefits
- Services and Supplies
- Capital Outlay
- Internal Services

STAFFING

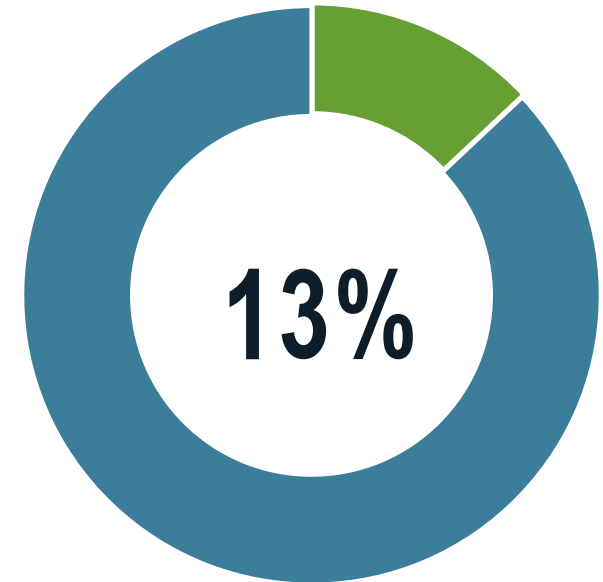
	Adopted			Proposed		Requested	
	FY22	FY23	FY24	FY25	FY26	FY25	FY26
GENERAL FUND	12.95	14.20	15.20	15.20*	15.20*	0	0
OTHER FUNDS	0.55	0.55	0.55	0.55	0.55	0	0
TOTAL	13.5	14.75	15.75	15.75	15.75	0	0

***Our total FTEs will remain the same. We are requesting to move one temporary position in Payroll Audit to permanent.**

VACANCY

POSITION	GENERAL FUND (%)	STATUS
Senior Auditor – Performance Audit	100%	Offer Pending
Senior Auditor – Performance Audit	100%	Offer Pending

Vacancy Rate



- Vacant
- Filled

TECHNOLOGY INITIATIVES



MISSIONMARK

FY 25/26 PRIORITIES

- Performance Audit

- Conducting performance audits.
- Reporting audit results and progress on implementing recommendations.

- Payroll Audit

- Monitor citywide payroll operations.
- Assist with transition to Tyler Munis payroll system.

- Whistleblower Program

- Investigating allegations of fraud, waste, or abuse.
- Issuing reports and recommendations.

GENERAL FUND FUNDING REQUESTS

Description	Reason	FY25 Cost	FY26 Cost	Ongoing
Additional staff support in Payroll Audit Division.	Moving Auditor II position in Payroll Audit Division from temporary to permanent; increase in Payroll overtime budget.	\$242,601*	\$242,601*	Yes
Whistleblower Hotline	Annual cost for 24/7 hotline service and case management software for Whistleblower program.	\$20,000	\$20,000	Yes
Staff Trainings	Required trainings to maintain compliance with professional standards in Payroll and Performance audit.	\$30,000	\$30,000	Yes
Payroll Audit Succession Planning	Funds to onboard new leadership with overlap of exiting leadership to ensure stability of City's payroll functions.	\$50,000		No
Total		342,601	292,601	Yes