



CITY AUDITOR'S OFFICE

# FY 2020/21 Annual Expenditure Limitation Report

---

February 4, 2022

REPORT NO. 2201.01

**CITY COUNCIL**

Mayor David D. Ortega  
Vice Mayor Tammy Caputi  
Tom Durham  
Betty Janik  
Kathy Littlefield  
Linda Milhaven  
Solange Whitehead





Honorable Mayor and Members of the City Council:

Enclosed is the *FY 2020/21 Annual Expenditure Limitation Report (AELR)*, with the accompanying independent accountant's report, which is required to satisfy a state reporting requirement.

Arizona Revised Statutes §41-1279.07 requires the certified public accountant performing a city's audit to attest to its AELR. Accordingly, the City's audit firm for the FY 2020/21 annual comprehensive financial report, Heinfeld, Meech and Co., P.C., performed this attestation examination. The AELR, with the independent accountant's report, is then required to be filed with the state Auditor General's office. The City Treasurer's office submitted this AELR to the Auditor General's office on February 2, 2022.

The City Auditor's Office manages the City's audit contract and submits the resulting reports to the Audit Committee and then to the City Council for review in November or December. The AELR and related review are typically completed and submitted in the following January or February.

Arizona Revised Statutes §9-481 requires the AELR to be posted on the City's website. Therefore, we post the AELR on the Audit Reports webpage where the associated annual financial audit reports are currently available. As well, the City Treasurer's office posts the AELR with the annual financial reports.

If you need additional information or have any questions, please contact me at (480) 312-7867.

Sincerely,

A handwritten signature in blue ink that reads "Sharron Walker".

Sharron E. Walker, CPA, CFE, CLEA  
City Auditor

Audit Team:

Paul Christiansen, CPA, CIA, CISA – Senior Auditor



**CITY OF SCOTTSDALE, ARIZONA**  
**ANNUAL EXPENDITURE LIMITATION REPORT**  
**FISCAL YEAR ENDED JUNE 30, 2021**

CITY OF SCOTTSDALE, ARIZONA  
ANNUAL EXPENDITURE LIMITATION REPORT  
FISCAL YEAR ENDED JUNE 30, 2021

CONTENTS	PAGE
INDEPENDENT ACCOUNTANTS' REPORT	1
ANNUAL EXPENDITURE LIMITATION REPORT - PART I	2
ANNUAL EXPENDITURE LIMITATION REPORT - PART II	3
ANNUAL EXPENDITURE LIMITATION REPORT - RECONCILIATION	4
NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT	5-9

**INDEPENDENT ACCOUNTANT'S REPORT**

The Auditor General of the State of Arizona

The Honorable Mayor and City Council  
of the City of Scottsdale, Arizona

We have examined the accompanying Annual Expenditure Limitation Report of the City of Scottsdale, Arizona for the year ended June 30, 2021, and the related notes to the report. The City's management is responsible for presenting this report in accordance with the Uniform Expenditure Reporting System as described in Note 1. Our responsibility is to express an opinion on this report based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether this report is presented in accordance with the Uniform Expenditure Reporting System, in all material respects. An examination involves performing procedures to obtain evidence about the amounts and disclosures in the report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the report, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Annual Expenditure Limitation Report referred to above is presented, in all material respects, in accordance with the Uniform Expenditure Reporting System as described in Note 1.

*Heinfeld Meech & Co. PC*

Heinfeld, Meech & Co., P.C.  
Scottsdale, Arizona  
January 31, 2022

CITY OF SCOTTSDALE, ARIZONA  
 ANNUAL EXPENDITURE LIMITATION REPORT - PART I  
 FISCAL YEAR ENDED JUNE 30, 2021  
 (in thousands of dollars)

1. Economic Estimates Commission expenditure limitation	\$	523,714
2. Voter-approved alternative expenditure limitation		<u>N/A</u>
3. Enter applicable amount from line 1 or line 2		<u>\$ 523,714</u>
4. Amount subject to the expenditure limitation (total amount from Part II, Line C)	\$	423,710
5. Board-authorized expenditures necessitated by a disaster declared by the Governor (Article IX, Sec. 20(2)(a), Arizona Constitution)		-
6. Board-authorized expenditures necessitated by a disaster not declared by the Governor (Article IX, Sec 20(2)(b), Arizona Constitution)		-
7. Prior-year, voter-approved expenditures to exceed the expenditure limitation for the reporting fiscal year (Article IX, Sec 20(2)(c), Arizona Constitution)		<u>-</u>
8. Subtotal		<u>423,710</u>
9. Board-authorized excess expenditures for the previous fiscal year necessitated by a disaster not declared by the Governor and not approved by the voters (Article IX, Sec 20(2)(b), Arizona Constitution)		<u>-</u>
10. Total adjusted amount subject to expenditure limitation; add lines 8 and 9	\$	<u>423,710</u>
11. Amount under (in excess of) the expenditure limitation (Subtract Line 10 from Line 3)		<u><u>\$ 100,004</u></u>

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the uniform expenditure reporting system.

Signature of Chief Fiscal Officer: \_\_\_\_\_ 

Name and Title: Sonia Andrews, City Treasurer/Chief Financial Officer

Telephone Number (480) 312-2364

Date: 2/1/2022

See accompanying notes to report



CITY OF SCOTTSDALE, ARIZONA  
ANNUAL EXPENDITURE LIMITATION REPORT - PART II  
FISCAL YEAR ENDED JUNE 30, 2021  
(in thousands of dollars)

DESCRIPTION	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	FIDUCIARY FUNDS	TOTAL
A. Amounts reported on the Reconciliation, Line D	\$ 650,947	\$ 206,459	\$ 62,138	\$ -	\$ 919,544
B. Less exclusions claimed:					
1. Debt proceeds (Part II, Note B-1)	192,850	-	-	-	192,850
2. Debt service requirements (Part II, Note B-2)	84,944	20,747	-	-	105,691
3. Dividends, interest, and gains on the sale or redemption of investment securities (Part II, Note B-3)	3,567	1,578	-	-	5,145
4. Trustee or custodian (Part II, Note B-4)	-	-	-	-	-
5. Grants and aid from the Federal Government (Part II, Note B-5)	24,529	-	-	-	24,529
6. Grants, aid, contributions, or gifts from private agency or organization or individual except amounts received in lieu of taxes. (Part II, Note B-6)	1,324	-	-	-	1,324
7. Amounts received from the State of Arizona (Part II, Note B-7)	693	-	-	-	693
8. Quasi-external interfund transactions (Part II, Note B-8)	7,370	-	54,469	-	61,839
9. Amounts accumulated for purchase of land, and the purchase or construction of buildings or improvements (Part II, Note B-9)	33,983	51,756	-	-	85,739
10. Highway user revenues in excess of those received in fiscal year 1979-80 (Part II, Note B-10)	14,127	-	-	-	14,127
11. Contracts with other political subdivisions (Part II, Note B-11)	1,234	-	-	-	1,234
12. Refunds, reimbursements, and other recoveries (Part II, Note B-12)	2,663	-	-	-	2,663
13. Voter-approved exclusions not identified above (attach resolution)	-	-	-	-	-
14. Prior years carryforward (Part II, Note B-14)	-	-	-	-	-
15. Qualifying capital improvement expenditures repaid in accordance with A.R.S. Sec. 41-1279.07	-	-	-	-	-
16. Total Exclusions Claimed:	367,284	74,081	54,469	-	495,834
C. Amounts subject to expenditure limitation	\$ 283,663	\$ 132,378	\$ 7,669	\$ -	\$ 423,710

See accompanying notes to report.

CITY OF SCOTTSDALE, ARIZONA  
ANNUAL EXPENDITURE LIMITATION REPORT - RECONCILIATION  
FISCAL YEAR ENDED JUNE 30, 2021  
(in thousands of dollars)

DESCRIPTION	GOVERNMENTAL FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	FIDUCIARY FUNDS	TOTAL
A. Total expenditures/expenses/deductions and applicable other financing uses, special items, and extraordinary items reported within the fund financial statements (Reconciliation Note A-2, AFR pgs. 41 and 49).	\$ 735,980	\$ 192,611	\$ 67,418	\$ -	\$ 996,009
B. Subtractions:					
1. Items not requiring use of current financial resources:					
a. Depreciation and amortization (AFR pg. 49)	\$ -	\$ 59,380	\$ 10,049	\$ -	\$ 69,429
b. Loss on disposal of capital assets (AFR pg. 49)	-	1,277	912	-	2,189
c. Bad debt expense	-	-	-	-	-
d. Pension expense (AFR pg. 49 (included in operating expense)), fire insurance premium tax (AFR pg. 41 (included in total expenditures)) and other postemployment benefits expense (OPEB) (n/a)	2,028	3,891	455	-	6,374
e. Claims incurred but not reported (IBNR) (AFR pg. 109)	-	-	22,981	-	22,981
f. Landfill closure and postclosure care costs and pollution remediation	-	-	-	-	-
2. Expenditures of separate legal entities established under Arizona Revised Statutes (Reconciliation, Note B-2).	99,086	-	-	-	99,086
3. Required fees paid to the Arizona Department of Revenue (Reconciliation, Note B-3).	665	-	-	-	665
4. Present value of net minimum lease, subscription-based IT arrangement, and installment purchase contract payments recorded as expenditures at inception of the agreement (Reconciliation, Note B-4).	4,868	-	-	-	4,868
5. Involuntary court judgements (Reconciliation, Note B-5).	-	-	413	-	413
6. Total subtractions	\$ 106,647	\$ 64,548	\$ 34,810	\$ -	\$ 206,005
C. Additions:					
1. Principal payments on long-term debt (Part II-Note B-2)	\$ -	\$ 10,141	\$ -	\$ -	\$ 10,141
2. Acquisition of capital assets (AFR pg. 51)	-	65,520	7,129	-	72,649
3. Amounts paid in the current year but reported as expenses in previous years:					
Claims previously recognized as IBNR (AFR pg. 109)	-	-	21,972	-	21,972
Landfill closure and postclosure care costs and pollution remediation (N/A)	-	-	-	-	-
4. Pension contributions (AFR pg. 52) and OPEB contributions (N/A) paid in the current year	-	2,735	429	-	3,164
5. Total amount transferred to a separate legal entity from city monies (AFR pg. 164)	21,614	-	-	-	21,614
6. Total additions	21,614	78,396	29,530	-	129,540
D. Amounts reported on Part II, line A	\$ 650,947	\$ 206,459	\$ 62,138	\$ -	\$ 919,544

See accompanying notes to report.

CITY OF SCOTTSDALE, ARIZONA  
 NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT  
 FISCAL YEAR ENDED JUNE 30, 2021  
 (in thousands of dollars)

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Annual Expenditure Limitation Report (AELR) is presented as prescribed by the *Uniform Expenditure Reporting System* (UERS), as required by Arizona Revised Statutes, Section 41-1279.07. The AELR excludes expenditures, expenses, or deductions of certain revenues specified in the Arizona Constitution, Article IX, Section 20, from the total expenditures, expenses, or deductions reported in the fund financial statements.

In accordance with the UERS, a note to the AELR is presented below for any exclusion claimed on part II and each subtraction or addition in the reconciliation that cannot be traced directly to an amount reported in the fund financial statements. All references to financial statement amounts in the following notes refer to the Statement of Revenues, Expenditures, and Changes in Fund Balances for the governmental funds; Statement of Revenues, Expenses and Changes in Fund Net Position for the proprietary funds; Statement of Cash Flows for the proprietary funds; and the Statement of Changes in Fiduciary Net Position for the fiduciary funds.

**PART II - NOTE B-1 - DEBT PROCEEDS**

<b>Governmental Funds</b>			
G.O. Bond Debt Service Fund payment to refunding escrow agent	AFR pg. 41	\$	167,224
General Obligation Bond Construction Fund expenditures that were paid from bond proceeds	AFR pg. 169		25,626
		\$	<u>192,850</u>

**PART II - NOTE B-2 - DEBT SERVICE REQUIREMENTS**

<b>Governmental Funds</b>			
<b>Debt Service (General Obligation Bond)</b>			
Principal (net of SBITAs, SCAs)	AFR pg. 41	\$	50,075
Interest and fiscal charges (net of SBITAs, SCAs)	AFR pg. 41		12,533
			<u>62,608</u>
<b>Debt Service (Municipal Property Corporation)</b>			
Principal (partially funded by transfer from governmental funds)	AFR pg. 164	\$	12,972
Interest and fiscal charges (funded by transfer from governmental funds)	AFR pg. 164		7,228
			<u>20,200</u>
<b>Debt Service (Scottsdale Preserve Authority)</b>			
Principal (funded by transfer from governmental funds)	AFR pg. 164	\$	1,280
Interest and fiscal charges (funded by transfer from governmental funds)	AFR pg. 164		134
			<u>1,414</u>
<b>General Fund:</b>			
Principal (partial)	AFR pg. 41	\$	669
Interest (partial)	AFR pg. 41		53
			<u>722</u>
Total Governmental Funds Debt Service Requirements		\$	<u>84,944</u>
<b>Enterprise Funds:</b>			
Principal Payments on Long-Term Debt (net of SBITAs)	AFR pg. 51	\$	10,141
Interest Payments on Long-Term Debt (net of SBITAs)	AFR pg. 49		10,606
Total Principal & Interest on Long-Term Debt		\$	<u>20,747</u>

CITY OF SCOTTSDALE, ARIZONA  
NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT  
FISCAL YEAR ENDED JUNE 30, 2021  
(in thousands of dollars)

**PART II - NOTE B-3 - DIVIDENDS, INTEREST, AND GAINS ON SALE OF SECURITIES**

---

<b>General Fund:</b>		
Interest earnings	AFR pg. 40	\$ 3,442
<b>Special Revenue Funds:</b>		
Special Programs - Interest earnings	AFR pg. 152	\$ 99
Stadium Facility - Interest earnings	AFR pg. 152	26
		<u>\$ 125</u>
Total Governmental Funds Dividends, Interest, and Gains on Sale of Securities:		<u>\$ 3,567</u>
<b>Enterprise Funds Investment Income:</b>		
Interest earnings (partial)	AFR pg. 49	<u>\$ 1,578</u>

**PART II - NOTE B-4 - TRUSTEE OR CUSTODIAN**

---

Fiduciary Funds - deductions	N/A	<u>\$ -</u>
------------------------------	-----	-------------

**PART II - NOTE B-5 - GRANTS AND AID FROM FEDERAL GOVERNMENT**

---

<b>Special Revenue Funds:</b>		
CDBG-Grants and aid from federal government	AFR pg. 151	\$ 1,458
HOME-Grants and aid from federal government	AFR pg. 151	604
Grants-Grants and aid from federal government	AFR pg. 151	16,381
Section 8-Grants and aid from federal government	AFR pg. 151	6,578
Governmental Funds (included in intergovernmental miscellaneous)	AFR pg. 40	571
HOME-Grants and aid from federal government (non-excludable amount; to be carried forward)		(79)
Grants-Grants and aid from federal government (non-excludable amount; to be carried forward)		(747)
Section 8-Grants and aid from Federal Government (non-excludable amount; to be carried forward)		(237)
		<u>\$ 24,529</u>

**PART II - NOTE B-6 - GRANTS AND DONATIONS FROM PRIVATE DONORS**

---

<b>Governmental Funds</b>		
Grants Fund - grants/donations	AFR pg. 151	\$ 1,024
Special Programs Fund - grants/donations	AFR pg. 152	300
Total expenditures from grants and donations from private donors		<u>\$ 1,324</u>

CITY OF SCOTTSDALE, ARIZONA  
 NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT  
 FISCAL YEAR ENDED JUNE 30, 2021  
 (in thousands of dollars)

**PART II - NOTE B-7 - EXPENDITURES FROM AMOUNTS RECEIVED FROM THE STATE**

<b>Governmental Funds</b>			
Grants Fund	AFR pg. 151	\$	359
Special Programs (included in intergovernmental miscellaneous)	AFR pg. 152		334
Total expenditures of amounts received from the State		\$	<u>693</u>

**PART II - NOTE B-8 - QUASI-EXTERNAL INTERFUND TRANSACTIONS**

The following expenses/expenditures are from amounts included in General Fund, Transportation Fund, or Internal Service Fund revenues. Therefore, these expenses are excluded in the General Fund, Transportation Fund and Internal Services Funds. The amounts excluded do not exceed expenditures of these revenues.

Governmental Fund and Enterprise expenses included in Internal Service Fund revenues	AFR pg.174 charges for sales and services/billings	\$	54,469
		\$	<u>54,469</u>
Enterprise Funds expenses included in General Fund - indirect costs	AFR pg. 40, 49	\$	6,917
Enterprise Funds expenses included in Transportation Fund - indirect costs	AFR pg. 151, 49		453
		\$	<u>7,370</u>

**PART II - NOTE B-9 - AMOUNTS ACCUMULATED FOR CONSTRUCTION\***

<b>Governmental Funds</b>			
Capital Improvement Expenditures			
General CIP Construction Capital Project Fund	AFR pg. 41	\$	18,666
Preserve Privilege Tax Capital Project Fund	AFR pg. 169		6,579
Transportation Privilege Tax Capital Project Fund	AFR pg. 169		11,374
External Sources Capital Project Fund	AFR pg. 169		5,980
Less: Furniture, Machinery & Equipment purchases, operating expenses			(8,616)
Total amount accumulated for construction		\$	<u>33,983</u>
<b>Enterprise Funds</b>			
Capital improvements purchases	AFR pg. 51	\$	65,520
Less: Furniture, Machinery & Equipment purchases, operating expenses			(13,764)
Total amount accumulated for construction		\$	<u>51,756</u>

\* Amounts or property accumulated and used for the acquisition of land, and the purchase or construction of buildings and improvements, which received a permanent voter exclusion in 1982.

CITY OF SCOTTSDALE, ARIZONA  
 NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT  
 FISCAL YEAR ENDED JUNE 30, 2021  
 (in thousands of dollars)

**PART II - NOTE B-10 - EXPENDITURES FROM HIGHWAY USER REVENUES IN EXCESS OF FISCAL YEAR  
 1979-80 SPECIAL REVENUE FUNDS**

Total HURF revenue	AFR pg. 151	\$	17,893
Less:			
1979-80 HURF base			(1,467)
Maximum HURF exclusion available		\$	<u>16,426</u>
 Total HURF expenditures	 AFR pg. 151	 \$	 14,129
Less:			
Maximum HURF exclusion available			(16,426)
Reimbursements from Outside Sources (includes intergovt. misc. amount)	AFR pg. 151		(2)
Total HURF expenditures not covered by non-local revenue		\$	<u>(2,299)</u>
 HURF exclusion claimed		\$	 <u>14,127</u>
 HURF carryforward		\$	 <u>2,299</u>

**PART II - NOTE B-11 - CONTRACTS WITH OTHER POLITICAL SUBDIVISIONS**

<b>Governmental Funds</b>			
General Fund - intergovernmental miscellaneous (partial)	AFR pg. 40	\$	1,234
		\$	<u>1,234</u>

**PART II - NOTE B-12 - REFUNDS, REIMBURSEMENTS, AND OTHER RECOVERIES**

<b>Governmental Funds</b>			
General Fund - reimbursements from outside sources and partial intergovernmental miscellaneous	AFR pg. 40	\$	2,022
Transportation Fund - reimbursements from outside sources and intergovernmental miscellaneous	AFR pg. 151		459
Section 8 Housing Fund - reimbursements from outside sources	AFR pg. 151		13
Special Programs Fund - reimbursements from outside sources	AFR pg. 152		157
Tourism Development Fund - reimbursements from outside sources	AFR pg. 152		12
		\$	<u>2,663</u>

CITY OF SCOTTSDALE, ARIZONA  
NOTES TO ANNUAL EXPENDITURE LIMITATION REPORT  
FISCAL YEAR ENDED JUNE 30, 2021  
(in thousands of dollars)

**RECONCILIATION - NOTE A-2 - TOTAL EXPENDITURES/EXPENSES/DEDUCTIONS REPORTED IN THE FUND FINANCIAL STATEMENTS**

<b>Governmental Funds:</b>			
Total expenditures	AFR pg. 41	\$	497,878
Payment to refunded bonds escrow agent	AFR pg. 41		238,102
Total expenses		\$	<u>735,980</u>
<b>Enterprise Funds:</b>			
Total operating expenses	AFR pg. 49	\$	180,727
Interest paid	AFR pg. 49		10,607
Loss on sale of fixed assets	AFR pg. 49		1,277
Total expenses		\$	<u>192,611</u>

**RECONCILIATION - NOTE B-2 - EXPENDITURES WHICH ARE NOT INCLUDED IN EEC BASE LIMITATION**

The \$99,086 subtraction for separate legal entities established under Arizona Revised Statutes consists of expenditures of streetlight and service districts, community facility districts, a preserve authority, and a municipal property corporation included within the city's reporting entity, but not included in the Economic Estimates Commission base limit calculations, and are reported in the Governmental Funds category in the fund financial statements:

<b>Streetlight and Service Districts</b>	AFR pg. 152	\$	545
<b>Municipal Property Corporation</b>			
Principal	AFR pg. 164	\$	12,977
Interest and other charges	AFR pg. 164		7,228
Bond issuance costs	AFR pg. 164		442
Payment to refunded bonds escrow agent	AFR pg. 164		70,878
Capital project expenses	AFR pg. 169		2,411
Total		\$	<u>93,936</u>
<b>Community Facilities Districts</b>			
Operating expenditures	AFR pg. 151-152	\$	107
Principal	AFR pg. 164		2,662
Interest and other charges	AFR pg. 164		419
Total		\$	<u>3,188</u>
<b>Scottsdale Preserve Authority</b>			
Operating expenditures	AFR pg. 151	\$	3
Principal	AFR pg. 164		1,280
Interest and other charges	AFR pg. 164		134
Total		\$	<u>1,417</u>
Total Expenditures not included in EEC Base Limitation:		\$	<u>99,086</u>

**RECONCILIATION - NOTE B-3 - REQUIRED FEES PAID TO THE ARIZONA DEPARTMENT OF REVENUE**

The subtraction of \$665 is the result of fees paid to the Arizona Department of Revenue for administrative and collection services provided to the City.

<b>General Fund</b>			
Total expenditures (partial)	AFR pg. 41	\$	665

**RECONCILIATION - NOTE B-4 - PRESENT VALUE OF NET MINIMUM LEASE, SUBSCRIPTION-BASED IT ARRANGEMENT, AND INSTALLMENT PURCHASE CONTRACT PAYMENTS RECORDED AS EXPENDITURES AT INCEPTION OF THE AGREEMENT**

General Fund	AFR pg. 41	\$	4,847
Transportation Fund	AFR pg. 151		21
		\$	<u>4,868</u>

**RECONCILIATION - NOTE B-5 - INVOLUNTARY COURT JUDGMENTS OR INVOLUNTARY SETTLEMENTS**

The subtraction of \$413 is the result of tortious acts for which the City was required to pay involuntarily.

<b>Internal Service Funds</b>			
Operating expenses included in the Internal Service Funds (partial)	AFR pg. 174	\$	413

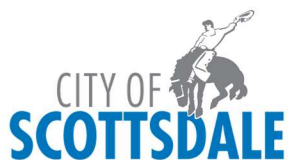
---

**City Auditor's Office**

7447 E. Indian School Rd., Suite 205  
Scottsdale, Arizona 85251

OFFICE (480) 312-7756  
INTEGRITY LINE (480) 312-8348

[www.ScottsdaleAZ.gov/auditor](http://www.ScottsdaleAZ.gov/auditor)



**Audit Committee**

Councilwoman Kathy Littlefield, Chair  
Councilmember Tom Durham  
Councilwoman Solange Whitehead

**City Auditor's Office**

Elizabeth Brandt, Senior Auditor  
Paul Christiansen, Senior Auditor  
Lai Cluff, Senior Auditor  
Brad Hubert, Senior Auditor  
Shelby Trimaloff, Exec Asst to City Auditor  
Sharron Walker, City Auditor

The City Auditor's Office conducts audits to promote operational efficiency, effectiveness, accountability and integrity.