

# Office of the Auditor General

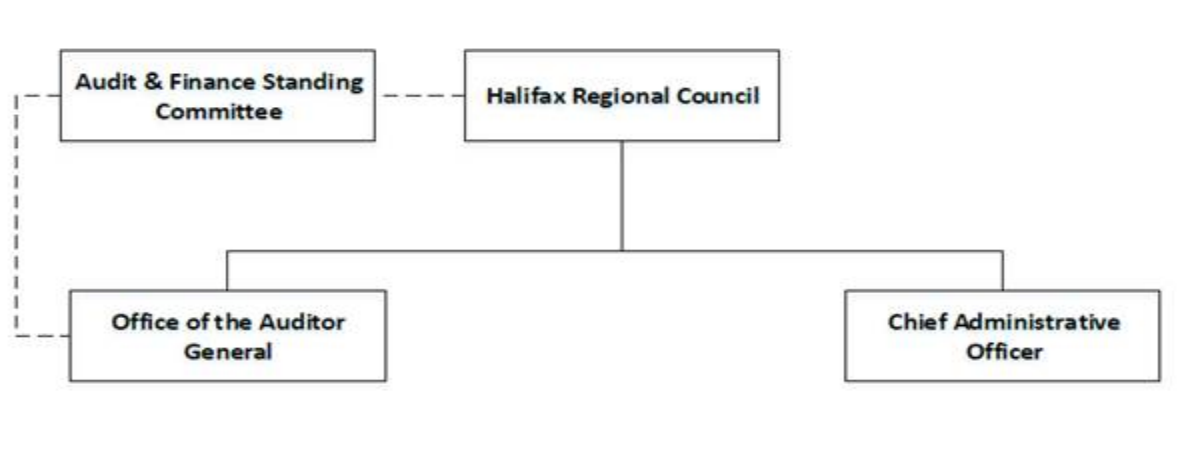
## 2019/20 – 2020/21 Multi-Year Budget and Business Plan

**Mission:** To deliver independent audits that strengthen accountability and encourage improved efficiency and effectiveness of programs.

## OFFICE OF THE AUDITOR GENERAL

The Office of the Auditor General is responsible for auditing Halifax Regional Municipality's programs and accounts, including all municipal bodies. The Office assists Halifax Regional Council in holding itself, and administration, accountable for the use of public funds and for achieving value-for-money in the Municipality's operations.

The Office of the Auditor General independently prepares and publishes its work plan and reports. Details can be found at: <http://www.halifax.ca/auditorgeneral>



### Funded Full Time Equivalents (FTEs)

Funded FTEs Includes full & part-time permanent positions	2018/19 Budget	Change (+/-)	2019/20 Budget
Full Time	10	-	10
Seasonal, Casual and Term	-	-	-
<b>Total</b>	<b>10</b>	-	<b>10</b>

### Business Unit Tax Allocation

Tax Allocation	2018/19 Budget	2019/20* Budget	2020/21 Budget
Percent of the average tax bill spent on Office of the Auditor General	0.2%	0.2%	0.2%
Average tax bill amount spent on Office of the Auditor General	\$3.80	\$4.00	\$4.10

\*Based on an average tax bill for a single-family home (assessed at \$241,400 in 2019)

## Operating Budget

### Budget by Service Area

Service Area Budget Overview						
Expenditures	2017-18	2018-19	2018-19	2019-20		2020-21
	Actual	Budget	Projections	Budget	Δ 18-19 Bud.	Budget
Office of the Auditor General	916,027	1,019,600	1,007,300	1,085,700	66,100	1,085,700
Net (Surplus)/Deficit	916,027	1,019,600	1,007,300	1,085,700	66,100	1,085,700

### Summary of Changes - Proposed Budget

Summary of Proposed Changes			
Budget Year	Change Description / Service Level Impact	Planned Change (\$)	Amount
2018/2019 Approved Budget			\$ 1,019,600
Compensation	Salary Adjustments	36,100	36,100
Budget Adjustments	Computer software and licenses	19,800	30,000
	Membership dues, travel, training & education	10,200	
Total Impact of Changes			66,100
2019/2020 Proposed Budget			\$ 1,085,700

### Summary of Expense & Revenue

Summary of Expense & Revenue						
Expenditures	2017-18	2018-19	2018-19	2019-20		2020-21
	Actual	Budget	Projections	Budget	Δ 18-19 Bud.	Budget
Compensation and Benefits	870,734	950,900	943,400	987,000	36,100	987,000
Office	18,366	17,700	29,800	37,500	19,800	37,500
External Services	2,176	6,000	4,990	8,500	2,500	8,500
Equipment & Communications	519	2,000	1,000	2,000		2,000
Other Goods & Services	24,232	43,000	28,110	50,700	7,700	50,700
Net (Surplus)/Deficit	916,027	1,019,600	1,007,300	1,085,700	66,100	1,085,700

### Summary of Net Expenditures - Office of the Auditor General

Expenditures	2017-18	2018-19	2018-19	2019-20		2020-21
	Actual	Budget	Projections	Budget	Δ 18-19 Bud.	Budget
G100 Off of the Aud Gen	916,027	1,019,600	1,007,300	1,085,700	66,100	1,085,700
Net (Surplus)/Deficit	916,027	1,019,600	1,007,300	1,085,700	66,100	1,085,700

### Summary Details - Office of the Auditor General

Expenditures	2017-18	2018-19	2018-19	2019-20		2020-21
	Actual	Budget	Projections	Budget	Δ 18-19 Bud.	Budget
6001 Salaries - Regular	719,652	785,200	786,900	814,800	29,600	814,800
6002 Salaries - Overtime	(107)					
6005 PDP & Union Con Incr	(5,269)		(9,200)			
6054 Vacation payout	1,327					
6100 Benefits - Salaries	139,732	148,800	149,800	154,500	5,700	154,500
6152 Retirement Incentives	5,063	5,300	5,400	5,500	200	5,500
6154 Workers' Compensation	10,336	11,600	10,500	12,200	600	12,200
<b>* Compensation and Benefits</b>	<b>870,734</b>	<b>950,900</b>	<b>943,400</b>	<b>987,000</b>	<b>36,100</b>	<b>987,000</b>
6202 Courier/Postage		200	100	200		200
6203 Office Furn/Equip	2,613	2,000	2,200	3,000	1,000	3,000
6204 Computer S/W & Lic	13,883	12,000	26,000	32,000	20,000	32,000
6207 Office Supplies	1,871	3,500	1,500	2,300	(1,200)	2,300
<b>* Office</b>	<b>18,366</b>	<b>17,700</b>	<b>29,800</b>	<b>37,500</b>	<b>19,800</b>	<b>37,500</b>
6302 Legal Fees		2,500	990	2,500		2,500
6399 Contract Services	2,176	3,500	4,000	6,000	2,500	6,000
<b>* External Services</b>	<b>2,176</b>	<b>6,000</b>	<b>4,990</b>	<b>8,500</b>	<b>2,500</b>	<b>8,500</b>
6703 Computer Equip/Rent	519	2,000	1,000	2,000		2,000
<b>* Equipment &amp; Communications</b>	<b>519</b>	<b>2,000</b>	<b>1,000</b>	<b>2,000</b>		<b>2,000</b>
6901 Membership Dues	4,426	12,000	13,500	15,000	3,000	15,000
6902 Conferences/Workshop	2,057	5,500	1,000	5,500		5,500
6903 Travel - Local	1,020	2,000	1,500	2,000		2,000
6904 Travel - Out of Town	3,448	4,000	1,910	5,500	1,500	5,500
6905 Training & Education	10,512	15,000	8,000	18,200	3,200	18,200
6912 Advertising/Promotio	484					
6915 Research Data Acquis	260					
6917 Books and Periodicals	1,587	1,500	700	1,500		1,500
6919 Special Projects	127	2,000	1,000	2,000		2,000
6938 Rewarding Excellence	310	1,000	500	1,000		1,000
<b>* Other Goods &amp; Services</b>	<b>24,232</b>	<b>43,000</b>	<b>28,110</b>	<b>50,700</b>	<b>7,700</b>	<b>50,700</b>
Net (Surplus)/Deficit	916,027	1,019,600	1,007,300	1,085,700	66,100	1,085,700