

Table 2: Comparative Analysis of the Auditing Function in Large United States Cities

City	Pop'n, 2005	Form of Government	Auditing Officer	Elected or Appointed	Removal Process/Term	Officer Reports to:	Specific Powers
New York City, NY	8,213,839	Strong Mayor- Council	Controller	Elected	4-year term	Public	Extensive audit authority.
Los Angeles	3,844,829	Strong Mayor- Council	Controller	Elected	4-year term; public may recall officer.	Public	Extensive; Performance, management audits, industrial surveys, etc.
Chicago, IL	2,842,518	Strong Mayor- Council	Treasurer	Elected	4-year term	Public	Establishes independent audit. ⁵
Houston, TX	2,076,189	Mayor- Council (no mayoral veto)	Auditor	Elected	2-year term; two- term limit; public may recall the officer.	Public	Extensive; performance reviews authorized.
Philadelphia, PA	1,463,281	Strong Mayor- Council	Controller	Elected	4-year term; no term limit (Mayor is limited to 2 terms).	Public	Extensive, through management of Audit Dept; Council may employ CPAs for outside audit.

⁵ Chicago does not operate under a home rule charter, but rather takes its governmental system from Illinois state codes. Ester R. Fuchs' award-winning book, *Mayors and Money: Fiscal Policy in New York and Chicago* credits Chicago's mayor-centered financial system with that city's avoidance of the fiscal crisis seen in NYC. Ester Fuchs was a leader in NYC Mayor Bloomberg's 2004 charter review committee that recommended changes to prevent the Big Apple from experiencing the woes that led to the city's period under control of the Municipal Assistance Commission, which recently ended.