

**Performance Audit  
Governance Assessment 2006**

November 2006

**City Auditor's Office**

**City of Kansas City, Missouri**

November 1, 2006

Honorable Mayor and Members of the City Council:

This performance audit, *Governance Assessment 2006*, was initiated pursuant to city code, which requires the City Auditor to distribute a governance assessment checklist to the city's boards and commissions, including component units, each year and to report the survey results to the City Council by November 1. This performance audit focuses on the governance practices of 11 of the city's boards and commissions.

The surveyed boards and commissions spent over \$369 million in public money in 2005 for services such as policing, parks and recreation, ambulance services, and for business and development incentives. Boards and commissions are governing bodies. Their membership is established through appointment by elected officials, and in most cases, the approval of the City Council.

We have identified six core functions for which governing boards are responsible:

- Leading the organization and setting goals
- Setting policies delineating board and management responsibilities
- Ensuring management compliance with board directives
- Ensuring accountability for achieving organizational goals
- Ensuring a high level of board performance and effectiveness
- Representing the public interest

These governance functions are important. Failure to establish these functions may indicate potential weaknesses, leading to misspending public money, poor delivery of public services, and betrayal of public trust.

The annual checklist survey is a tool for boards and commissions to assess their governance practices. It is also a tool for the City Council, providing a framework for their questioning of boards and commissions on governance practices. Because boards and commissions are not directly accountable to the public for their actions, the City Council should provide oversight by questioning those they have appointed to boards and commissions.

We provided a draft of this report to the City Manager but did not request a written response. We appreciate the courtesy and cooperation extended to us by the boards and commissions that participated in the assessment. The audit team for this project was Sharon Kingsbury and Michael Eglinski.



Mark Funkhouser  
City Auditor

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# Governance Assessment 2006

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## Table of Contents

Introduction	1
Objectives	1
Scope and Methodology	1
Background	2
Kansas City Boards and Commissions	2
What Is Good Governance?	3
Findings and Recommendations	7
Summary	7
Boards and Commissions Complied with Code Requirement	7
Responses Suggest Areas Where Governance Could be Strengthened	8
Representing the Public	8
Ensuring a High Level of Board Performance and Effectiveness	9
Ensuring Accountability for Achieving Organizational Goals	9
Ensuring Management Compliance with Board Directives	10
Appendices	11
Appendix A: Summary of Governance Checklist Responses	11
Appendix B: Checklist Responses by Organization	19

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## List of Exhibits

Exhibit 1. Resources Spent by Organization, Fiscal Year 2005	3
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## Introduction

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### Objectives

We conducted this audit of governance practices of boards and commissions under the authority of Article II, Section 216 of the Charter of Kansas City, Missouri, which establishes the Office of the City Auditor and outlines the City Auditor's primary duties. City code<sup>1</sup> also requires that certain boards and commissions annually complete and submit checklists about their governance practices. This is the fifth year boards and commissions have been required to assess their governance practices.

A performance audit systematically examines evidence to independently assess the performance and management of a program against objective criteria. Performance audits provide information to improve program operations and facilitate decision-making.<sup>2</sup>

This report is designed to answer the following question:

- What governance practices are the city's boards and commissions following?

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### Scope and Methodology

Our review focuses on Kansas City boards and commissions with control over major city resources and programs; namely, city component units<sup>3</sup> and the Board of Parks and Recreation Commissioners. We identified 11 boards and commissions to include in this year's review.

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<sup>1</sup> Section 2-722, Ordinance No. 011307.

<sup>2</sup> Comptroller General of the United States, *Government Auditing Standards* (Washington, DC: U.S. Government Printing Office 2003), p. 21.

<sup>3</sup> According to Governmental Accounting Standards Board (GASB) Statement No. 14, a component unit of a primary government is an organization that is legally separate from the government but for which the primary government is financially accountable because the government officials appoint a voting majority of the organization's governing body and either the government is able to impose its will on that organization or there is a potential for the organization to provide specific benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

We distributed letters and checklist surveys to the Board of Parks and Recreation Commissioners and all of the component units identified in the city's 2005 Comprehensive Annual Financial Report. We also invited the Board of Police Commissioners to participate. We sent each board chairperson a letter and survey checklist in June 2006 and asked that they respond by August 15, 2006. We also sent a copy of the letter and checklist to the directors of the organizations.

All eleven of the boards and commissions responded and this report reflects their self-reported information. We did not verify their responses to the checklist questions.

We also asked the City Manager to report on recent developments and activities related to implementing the recommendations from our 2005 assessment. As of October 5, 2006, the City Manager had not responded to our request.

We conducted this audit in accordance with generally accepted government auditing standards. No information was omitted from this report because it was deemed privileged or confidential.

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## **Background**

### **Kansas City Boards and Commissions**

Appointed boards and commissions oversee many functions and activities in Kansas City—maintenance of parks and recreation activities, the delivery of police and ambulance services, the use of development incentives, and other governmental services.

Like elected officials, boards are responsible for allocating public resources and overseeing the provision of services. In 2005, boards and commissions spent over \$369 million in public funds. (See Exhibit 1.) Unlike elected officials, boards and commissions are not directly accountable to the voters for their actions. It is important that boards and commissions follow good governance practices and report on these practices to the City Council.

Exhibit 1. Resources Spent by Organization, Fiscal Year 2005

Organization	FY 2005 Expenditures
Kansas City, Missouri Board of Police Commissioners	\$150,776,980
Tax Increment Financing Commission	121,097,345
Board of Parks and Recreation Commissioners	55,563,535
Metropolitan Ambulance Services Trust	26,289,266
Land Clearance for Redevelopment Authority	6,348,123
Economic Development Corporation	4,397,958
Port Authority of Kansas City, Missouri	2,551,679
American Jazz Museum, Inc.	2,127,042
Kansas City Maintenance Reserve Corporation	49,776
EDC Charitable Fund	20,199
Kansas City Downtown Minority Development Corp.	Not available <sup>4</sup>
<b>Total</b>	<b>\$369,221,903</b>

Sources: Audited Financial Statements, Ending April 30, 2005 and Adopted Budget 2006.

### What Is Good Governance?

Governance is the exercise of authority, direction, and control by a governing board. Governance deals with *what* an organization is to do and is focused on planning, setting goals and objectives, and developing policies to guide the organization and monitor its progress toward implementation of its plans. The primary focus of governance should be on the long-term – the organization’s mission, values, policies, goals, objectives, and accountability.<sup>5</sup>

A key to good governance is asking good questions. Governing bodies should hold staff accountable for providing accurate answers to their questions. Governing board members should require staff to provide the right information and to perform as directed. Board members should question management—and one another—to exercise authority, and to provide direction and control.

Adhering to good governance practices can improve the effectiveness of board activities and result in boards that are accountable to the public and elected officials. The core good governance practices are as follows:

- **Leading the organization.** Boards and commissions should develop a mission statement and communicate the mission statement to management and the public. Boards and

<sup>4</sup> The audited financial statement for the Kansas City Downtown Minority Development Corporation has not been issued for 2004 or 2005.

<sup>5</sup> Guy LeClerc, W. David Managh, Jean-Pierre Boisclair, and Hugh R. Andson, *Accountability, Performance Reporting, Comprehensive Audit—An Integrated Perspective*, (Ottawa, CCAF-FCVI, Inc.)

commissions should also define the overall goals designed to fulfill the organization's mission.

- **Setting policies delineating management responsibilities.** Boards and commissions should adopt policies that clearly define board and management roles and responsibilities. Boards should set policies and goals, set the organizational structure, and ensure that adequate resources are available to implement their goals.
- **Ensuring management compliance with board directives.** Boards and commissions should require regular reporting by the chief executive officer (CEO) to ensure management's compliance with board policies, laws, goals, and ethical standards. Boards should adopt policies defining what progress the CEO must report on and when. The board should provide performance criteria to compare with the CEO's reports.

The board should establish an audit committee and an independent internal audit function. The internal auditor should report to the CEO, be independent of the accounting and finance functions, and have direct access to the board's audit committee. In addition, boards should provide for regular external audits of the organization's financial statements.

- **Ensuring accountability for achieving organizational goals.** Boards should continually monitor progress towards accomplishing their mission and evaluate whether goals are relevant. Boards should hold the CEO responsible for progress toward achieving goals and should assess the CEO's performance in terms of goal achievement. Boards should also seek information on goal achievement from sources independent of management's reports, such as surveys, focus groups, outside experts, the public, and constituents.
- **Ensuring a high level of board performance and effectiveness.** Boards should define board activities and prescribe how business is conducted. Boards should regulate their behavior through by-laws, job descriptions, and a code of ethics. Boards should conduct orientation for new members, and implement ongoing board training. Boards should enforce attendance/absenteeism policies and regularly self-evaluate their performance. Boards should set the agenda and lead rather than react.

- **Representing the public.** City boards and commissions are to represent the people of Kansas City. Boards are to make decisions that will manifest the best interests of the public. While boards work with many interest groups, the board as a whole must act based on the need to promote the general welfare. Boards should seek to enhance the credibility of their organizations and communicate and cooperate with other organizations in the government to understand how their organization fits within the big picture. Boards should gather evidence of the public's concerns and should have direct contact with citizens and their representatives.



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## Findings and Recommendations

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### Summary

All boards and commissions surveyed complied with the code requirement and submitted a governance assessment checklist. Overall, the completed surveys indicate that respondents believe they are setting goals, ensuring accountability for achieving goals, and delineating board and staff responsibilities.

Responses also suggest areas where governance could be strengthened. Governance functions are important, and failure to establish them may indicate potential weaknesses, which could lead to misspending public money, poor delivery of public services, and betrayal of public trust. We drew conclusions based on the number of organizations responding “no”, “don’t know”, or “not applicable” to questions about core functions.

In the core function of ensuring accountability for achieving organizational goals, only three of the eleven agencies reported seeking information on their performance from sources independent of management (the Board of Police Commissioners, MAST, and the TIF Commission).

Internal audit functions can help boards monitor management activities to ensure management compliance with board directives. Four of the eleven agencies have established an internal audit function independent from the accounting and finance functions (the Board of Parks and Recreation Commissioners, the Board of Police Commissioners, and the TIF Commission).

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### Boards and Commissions Complied with Code Requirement

City code requires certain boards and commissions to annually complete and submit checklists about their governance practices. All eleven boards and commissions surveyed provided information. We did not verify the information provided. The following boards submitted a checklist:

- American Jazz Museum
- Economic Development Corporation

- EDC Charitable Fund
- Kansas City Downtown Minority Development Corporation
- Kansas City Land Clearance for Redevelopment Authority
- Board of Parks and Recreation Commissioners
- Kansas City, Missouri Board of Police Commissioners
- Kansas City Maintenance Reserve Corporation
- Metropolitan Ambulance Services Trust
- Port Authority of Kansas City, Missouri
- Tax Increment Financing Commission

Appendix A provides a summary of the organizations' responses to the governance checklist.

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## Responses Suggest Areas Where Governance Could be Strengthened

The checklist responses address the extent to which a board has established core governance functions. Overall, the completed surveys indicate that respondents believe they are setting goals, ensuring accountability for achieving goals, and delineating board and staff responsibilities.

The survey responses show some weakness in the core functions of representing the public, ensuring a high level of board performance and effectiveness, and ensuring management compliance with board directives. We drew this conclusion based on the number of organizations responding “no”, “don’t know”, or “not applicable” to the questions about core functions. (See Appendix B for responses by organization.)

### **Representing the Public**

We identified a potential weakness in the core function of representing the public because only five of eleven respondents said their boards (the American Jazz Museum, Economic Development Corporation, Board of Parks and Recreation Commissioners, Board of Police Commissioners, and MAST) meet regularly with the Mayor and Council.

**Improving board profiles helps match board needs and members skills.** Only two organizations surveyed have developed a board profile (the Economic Development Corporation and Port Authority). A board profile is a way of translating the organization’s strategic goals and priorities into a description of the people who will lead the organization in the future. A board profile is based on the desired knowledge, skills,

and abilities that the board will need in order to address the challenges facing the organization in coming years.<sup>6</sup> The board profile should encourage diverse thought, background, and experience for the board.

### **Ensuring a High Level of Board Performance and Effectiveness**

Ten questions in the survey addressed the core function of ensuring a high level of board performance and effectiveness. Most of the boards and commissions reported the establishment of these functions, particularly in the areas of adopting a board manual or by-laws, and setting and controlling the agenda.

**Collective self-evaluation can keep boards motivated.** A respondent from only one board (Board of Police Commissioners) reported performing a board collective self-evaluation. Boards have a responsibility to examine periodically their design and the way they are working together. A starting point is taking an honest look at how, and how well, board members are working with one another. An effective board is both supportive and challenging of management, and reaches consensus while encouraging dissent—balances that are hard to achieve.<sup>7</sup>

### **Ensuring Accountability for Achieving Organizational Goals**

Most of the boards and commissions responded they ensure accountability for achieving organizational goals, except in the area of seeking information about achievement of goals from sources independent of management.

**Seeking information from sources independent of management is important.** Respondents from only three boards (the Board of Police Commissioners, MAST, and TIF Commission) stated they seek information on whether they are achieving their goals from independent sources. Although boards get a lot of their information on how the organization is performing from management, it is important to verify the information. While boards review annual audited financial statements, more independent, non-financial performance and program information helps ensure management complies with board direction and that the organization is meeting its goals.

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<sup>6</sup> United Way of Canada—Centraide Canada, Board Basics Kit Manual.

<sup>7</sup> Book Review, Martha Lagace, Senior Editor, Harvard Business School Working Knowledge, Jay Lorch and Colin B. Carter, *Back to the Drawing Board*, 2004, Harvard Business School Publishing.

### **Ensuring Management Compliance with Board Directives**

Most of the boards and commissions responded that they specify what the CEO must report on, when, and how often. In addition, most of the organizations have an audit committee but less than half have an internal audit function.

#### **Internal audit functions help boards monitor management.**

Respondents from only five boards (Kansas City Downtown Minority Development Corporation, Board of Parks and Recreation Commissioners, Board of Police Commissioners, MAST, and TIF Commission) stated that their board had established an internal audit function. An internal audit function, independent of the accounting and finance functions, with direct access to the board's audit committee is one way that the board can ensure management's compliance with its policies, standards, rules and procedures.

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## **Appendix A**

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### **Summary of Governance Checklist Responses**



## Summary of Governance Checklist

	American Jazz Museum	Economic Development Corp.	EDC Charitable Fund	Kansas City Downtown Minority Development Corp.	Kansas City Land Clearance for Redevelopment Authority	Board of Parks and Recreation Commissioners	Board of Police Commissioners	Kansas City Maintenance Reserve Corp.	Metropolitan Ambulance Services Trust	Port Authority of Kansas City, Missouri	Tax Increment Financing Commission	
y = yes n = no n/a = not applicable												
<b>1. Has the board established overall goals for the organization?</b>												
1a. Has the board set overall goals for the organization?	yes	yes	yes	yes	N/A	yes	yes	No	yes	yes	N/A	
1b. Has the board prepared a mission statement?	yes	yes	yes	yes	yes	yes	yes	No	yes	yes	N/A	
1c. Do the goals describe the end result of the organization's activities?	yes	yes	yes	N/A	N/A	yes	yes	No	yes	yes	N/A	
1d. Has the board communicated organizational goals to management?	yes	yes	yes	no	N/A	yes	yes	N/A	yes	yes	yes	
1e. Has the board engaged in strategic planning?	yes	yes	no	Don't know	yes	yes	yes	yes	yes	yes	yes	
<b>2. Has the board adopted policies that delineate board and staff responsibilities?</b>												
2a. Has the board adopted policies that delineate the latitude and the power of the CEO?	yes	yes	yes	N/A	yes	yes	yes	N/A	yes	yes	yes	

	American Jazz Museum	Economic Development Corp.	EDC Charitable Fund	Kansas City Downtown Minority Development Corp.	Kansas City Land Clearance for Redevelopment Authority	Board of Parks and Recreation Commissioners	Board of Police Commissioners	Kansas City Maintenance Reserve Corp.	Metropolitan Ambulance Services Trust	Port Authority of Kansas City, Missouri	Tax Increment Financing Commission
y = yes n = no n/a = not applicable											
2b. Has the board adopted policies that prohibit specific management actions that are unethical or unacceptable?	yes	yes	yes	Don't know	yes	yes	yes	N/A	yes	no	yes
2c. Has the board adopted policies that prescribe the board-CEO relationship?	yes	yes	yes	N/A	yes	yes	yes	N/A	yes	yes	yes
2d. Has the board adopted any financial planning, revenue, and expenditure policies?	yes	yes	yes	Don't know	yes	yes	yes	yes	yes	yes	yes
<b>3. Has the board ensured management compliance with board directives?</b>											
3a. Has the board specified what the CEO must report on, when, and how often?	yes	yes	yes	N/A	yes	yes	yes	N/A	yes	no	yes
3b. Has the board defined the criteria against which the CEO reports will be compared?	yes	yes	yes	N/A	yes	Don't know	yes	N/A	yes	no	N/A
3c. Has the board organized an audit committee?	yes	yes	yes	no	yes	no	yes	yes	yes	yes	yes
3d. Has the board provided for an internal audit function?	no	no	N/A	yes	no	yes	yes	N/A	yes	no	yes

	American Jazz Museum	Economic Development Corp.	EDC Charitable Fund	Kansas City Downtown Minority Development Corp.	Kansas City Land Clearance for Redevelopment Authority	Board of Parks and Recreation Commissioners	Board of Police Commissioners	Kansas City Maintenance Reserve Corp.	Metropolitan Ambulance Services Trust	Port Authority of Kansas City, Missouri	Tax Increment Financing Commission
y = yes n = no n/a = not applicable											
3e. Is the internal auditor independent from the accounting and finance functions?	N/A	N/A	N/A	no	N/A	yes	yes	N/A	yes	N/A	yes
3f. Does the internal auditor have access to the audit committee?	N/A	N/A	N/A	yes	N/A	N/A	yes	N/A	yes	N/A	yes
3g. Has the board provided for regular external review of financial statements?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
<b>4. Has the board ensured accountability for achieving organizational goals?</b>											
4a. Has the board monitored the organization's progress toward accomplishing its mission?	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes
4b. Does the board hold the CEO responsible for the organization's performance as it relates to the achievement of overall organizational goals?	yes	yes	yes	no	N/A	yes	yes	N/A	yes	yes	yes
4c. Has the board regularly assessed the CEO's performance?	yes	yes	no	N/A	no	yes	yes	N/A	yes	yes	yes
4d. Has the board reviewed and updated the policies, mission statement, and goals?	yes	yes	yes	Don't know	yes	yes	yes	N/A	yes	yes	yes

	American Jazz Museum	Economic Development Corp.	EDC Charitable Fund	Kansas City Downtown Minority Development Corp.	Kansas City Land Clearance for Redevelopment Authority	Board of Parks and Recreation Commissioners	Board of Police Commissioners	Kansas City Maintenance Reserve Corp.	Metropolitan Ambulance Services Trust	Port Authority of Kansas City, Missouri	Tax Increment Financing Commission
y = yes n = no n/a = not applicable											
4e. Has the board sought information on whether the organization is achieving its goals from sources independent of management?	N/A	no	no	Don't know	Don't know	N/A	yes	N/A	yes	no	yes
<b>5. Has the board ensured a high level of board performance and effectiveness?</b>											
5a. Has the board adopted policies that prescribe board activities and the manner in which board meetings are conducted, the committees are structured, decisions are communicated?	yes	yes	yes	Don't know	yes	yes	yes	no	yes	yes	yes
5b. Has the board adopted a board manual or by-laws?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	N/A
5c. Has the board adopted a code of ethical conduct?	no	yes	yes	Don't know	yes	N/A	yes	no	yes	yes	yes
5d. Has the board adopted a conflict of interest policy?	yes	yes	yes	Don't know	yes	N/A	yes	no	yes	yes	yes
5e. Has the board developed job descriptions for board members?	yes	no	N/A	Don't know	no	no	no	no	N/A	yes	N/A

	American Jazz Museum	Economic Development Corp.	EDC Charitable Fund	Kansas City Downtown Minority Development Corp.	Kansas City Land Clearance for Redevelopment Authority	Board of Parks and Recreation Commissioners	Board of Police Commissioners	Kansas City Maintenance Reserve Corp.	Metropolitan Ambulance Services Trust	Port Authority of Kansas City, Missouri	Tax Increment Financing Commission	
y = yes n = no n/a = not applicable												
5f. Has the board had an orientation for new members?	yes	yes	no	Don't know	yes	yes	yes	no	yes	yes	yes	
5g. Has the board had ongoing training for board members?	yes	no	no	Don't know	no	yes	yes	no	no, in process	yes	N/A	
5h. Has the board adopted and enforced an attendance/absenteeism policy?	yes	no	yes	Don't know	yes	no	no	no	yes	no	N/A	
5i. Has the board had a collective self-evaluation?	no	no	no	Don't know	Don't know	no	yes	no	no, in process	no	N/A	
5j. Has the board set and controlled the agenda?	yes	yes	yes	yes	yes	yes	yes	no	yes	yes	yes	
<b>6. Has the board represented the people of Kansas City?</b>												
6a. Has the board had regular meetings with the mayor and the City Council?	yes	yes	no	Don't know	Don't know	yes	yes	no	yes	no	N/A	
6b. Has the board assessed the needs, concerns, and demands of the people of Kansas City regarding the organization's activities?	yes	yes	yes	yes	Don't know	yes	yes	no	yes	yes	yes	

	American Jazz Museum	Economic Development Corp.	EDC Charitable Fund	Kansas City Downtown Minority Development Corp.	Kansas City Land Clearance for Redevelopment Authority	Board of Parks and Recreation Commissioners	Board of Police Commissioners	Kansas City Maintenance Reserve Corp.	Metropolitan Ambulance Services Trust	Port Authority of Kansas City, Missouri	Tax Increment Financing Commission
y = yes n = no n/a = not applicable											
6c. Has the board conducted business in accordance with the Missouri Sunshine Law?	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes	yes
6d. Has the board communicated with other city boards and organizations to see how its activities fit within the city's "big picture"?	yes	yes	yes	yes	Don't know	No Answer	yes	no	yes	yes	yes
6e. Has the board developed a "board profile" to help the mayor in choosing candidates for appointment to the board?	N/A	yes	N/A	Don't know	Don't know	no	N/A	no	no, in process	yes	no
6f. Does the board profile describe the desired knowledge, skills, abilities, and other characteristics for prospective board members?	yes	yes	yes	Don't know	Don't know	N/A	N/A	N/A	no, in process	yes	N/A
6g. Has the board developed job descriptions for candidates for appointment?	N/A	no	yes	Don't know	Don't know	no	N/A	no	yes	yes	N/A

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## **Appendix B**

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### **Checklist Responses by Organization**



## Kansas City Board of Police Commissioners

Core Governance Functions	Yes	No	N/A	Don't Know	Total by Category
Leading the organization	5	0	0	0	5
Setting policies delineating responsibilities	4	0	0	0	4
Ensuring compliance with board directives	7	0	0	0	7
Ensuring accountability for achieving goals	5	0	0	0	5
Ensuring high board performance and effectiveness	8	2	0	0	10
Representing the public interest	4	0	3	0	7

The respondent answered “no” to the following questions:

- Has the board developed job descriptions for board members?
- Has the board adopted and enforced an attendance/absentee policy?

The respondent answered N/A (not applicable) to the following questions:

- Has the board developed a board profile to help in choosing candidates for appointment to the board?
- Does the board profile describe the desired knowledge, skills, abilities, and other characteristics for prospective board members?
- Has the board developed job descriptions for candidates for appointment?

## Tax Increment Financing Commission

Core Governance Functions	Yes	No	N/A	Don't Know	Total by Category
Leading the organization	2	0	3	0	5
Setting policies delineating responsibilities	4	0	0	0	4
Ensuring compliance with board directives	6	0	1	0	7
Ensuring accountability for achieving goals	5	0	0	0	5
Ensuring high board performance and effectiveness	5	0	5	0	10
Representing the public interest	3	1	3	0	7

The respondent answered no to the following question:

- Has the developed a board profile to help the mayor in choosing candidates for appointments to the board?

The respondent answered N/A (not applicable) to the following questions:

- Has the board set overall goals for the organization?
- Has the board prepared a mission statement?
- Do the goals describe the end result of the organization's activities?
- Has the board defined the criteria against which the CEO reports will be compared?
- Has the board adopted a board manual or bylaws?
- Has the board developed job descriptions for board members?
- Has the board had ongoing training for board members?
- Has the board adopted and enforced an attendance/absenteeism policy?
- Has the board had a collective self-evaluation?
- Has the board had regular meetings with the mayor and City Council?
- Does the board profile describe the desired knowledge, skills, abilities, and other characteristics for prospective board members?
- Has the board developed job descriptions for candidates for appointment?

## Board of Parks and Recreation Commissioners

Core Governance Functions	Yes	No	N/A	Don't Know	Total by Category
Leading the organization	5	0	0	0	5
Setting policies delineating responsibilities	4	0	0	0	4
Ensuring compliance with board directives	4	1	1	1	7
Ensuring accountability for achieving goals	4	0	1	0	5
Ensuring high board performance and effectiveness	5	3	2	0	10
Representing the public interest	3	2	1	0	7*

\*One question was not answered.

The respondent answered no to the following questions:

- Has the board organized an audit committee?
- Has the board developed job descriptions for board members?
- Has the board adopted and enforced an attendance/absenteeism policy?
- Has the board had a collective self-evaluation?
- Has the board developed a board profile to help the mayor in choosing candidates for appointment to the board?
- Has the board developed job descriptions for candidates for appointment?

The respondent answered N/A (not applicable) to the following questions:

- Does the internal auditor have access to the audit committee?
- Has the board sought information on whether the organization is achieving its goals from sources independent of management?
- Has the board adopted a code of ethical conduct?
- Has the board adopted a conflict of interest policy?
- Does the board profile describe the desired knowledge, skills, abilities, and other characteristics for prospective board members?

The respondent answered don't know to the following question:

- Has the board defined the criteria against which the CEO reports will be compared?

The respondent did not answer the following question:

- Has the board communicated with other city boards and organizations to see how its activities fit within the city's "big picture"?

## Metropolitan Ambulance Services Trust

Core Governance Functions	Yes	No	N/A	Don't Know	Total by Category
Leading the organization	5	0	0	0	5
Setting policies delineating responsibilities	4	0	0	0	4
Ensuring compliance with board directives	7	0	0	0	7
Ensuring accountability for achieving goals	5	0	0	0	5
Ensuring high board performance and effectiveness	7	2	1	0	10
Representing the public interest	5	2	0	0	7

The respondent answered no, but in process to the following questions:

- Has the board had ongoing training for board members?
- Has the board had a collective self-evaluation?
- Has the board developed a board profile to help the mayor in choosing candidates for appointment to the board?
- Does the board profile describe the desired knowledge, skills, abilities, and other characteristics for prospective board members?

The respondent answered N/A (not applicable) to the following question:

- Has the board developed job descriptions for board members?

## Land Clearance for Redevelopment Authority

Core Governance Functions	Yes	No	N/A	Don't Know	Total by Category
Leading the organization	2	0	3	0	5
Setting policies delineating responsibilities	4	0	0	0	4
Ensuring compliance with board directives	4	1	2	0	7
Ensuring accountability for achieving goals	2	1	1	1	5
Ensuring high board performance and effectiveness	7	2	0	1	10
Representing the public interest	1	0	0	6	7

The respondent answered no to the following questions:

- Has the board provided for an internal audit function?
- Has the board regularly assessed the CEO's performance?
- Has the board developed job descriptions for board members?
- Has the board had ongoing training for board members?

The respondent answered N/A (not applicable) to the following questions:

- Has the board set overall goals for the organization?
- Do the goals describe the end result of the organization's activities?
- Has the board communicated organizational goals to management?
- Is the internal auditor independent from the accounting and finance functions?
- Does the internal auditor have access to the audit committee?
- Does the board hold the CEO responsible for the organization's performance as it relates to the achievement of overall organizational goals?

The respondent answered don't know to the following questions:

- Has the board sought information on whether the organization is achieving its goals from sources independent of management?
- Has the board had a collective self-evaluation?
- Has the board had regular meetings with the Mayor and City Council?
- Has the board assessed the needs, concerns, and demands of the people of Kansas City regarding the organization's activities?
- Has the board communicated with other city boards and organizations to see how its activities fit within the city's "big picture"?
- Has the board developed a board profile to help the Mayor in choosing candidates for appointments to the board?

- Does the board profile describe the desired knowledge, skills, abilities, and other characteristics for prospective board members?
- Has the board developed job descriptions for candidates for appointment?

## Economic Development Corporation

Core Governance Functions	Yes	No	N/A	Don't Know	Total by Category
Leading the organization	5	0	0	0	5
Setting policies delineating responsibilities	4	0	0	0	4
Ensuring compliance with board directives	4	1	2	0	7
Ensuring accountability for achieving goals	4	1	0	0	5
Ensuring high board performance and effectiveness	6	4	0	0	10
Representing the public interest	6	1	0	0	7

The respondent answered no to the following questions:

- Has the board provided for an internal audit function?
- Has the board sought information on whether the organization is achieving its goals from sources independent of management?
- Has the board developed job descriptions for board members?
- Has the board had ongoing training for board members?
- Has the board adopted and enforced an attendance/absenteeism policy?
- Has the board had a collective self-evaluation?
- Has the board developed job descriptions for candidates for appointment?

The respondent answered N/A (not applicable) to the following questions:

- Is the internal auditor independent of the accounting and finance functions?
- Does the internal auditor have access to the audit committee?

## Port Authority of Kansas City, Missouri

Core Governance Functions	Yes	No	N/A	Don't Know	Total by Category
Leading the organization	5	0	0	0	5
Setting policies delineating responsibilities	3	1	0	0	4
Ensuring compliance with board directives	2	3	2	0	7
Ensuring accountability for achieving goals	4	1	0	0	5
Ensuring high board performance and effectiveness	8	2	0	0	10
Representing the public interest	6	1	0	0	7

The respondent answered no to the following questions:

- Has the board adopted policies that prohibit specific management actions that are unethical or unacceptable?
- Has the board specified what the CEO must report on, when, and how often?"
- Has the board defined the criteria against which the CEO reports will be compared?"
- Has the board provided for an internal audit function?
- Has the board sought information on whether the organization is achieving its goals from sources independent of management?
- Has the board adopted and enforced an attendance/absenteeism policy?
- Has the board had a collective self-evaluation?
- Has the board had regular meetings with the mayor and City Council?

The respondent answered N/A (not applicable) to the following questions:

- Is the internal auditor independent from the accounting and finance functions?
- Does the internal auditor have access to the audit committee?

## American Jazz Museum

Core Governance Functions	Yes	No	N/A	Don't Know	Total by Category
Leading the organization	5	0	0	0	5
Setting policies delineating responsibilities	4	0	0	0	4
Ensuring compliance with board directives	4	1	2	0	7
Ensuring accountability for achieving goals	4	0	1	0	5
Ensuring high board performance and effectiveness	8	2	0	0	10
Representing the public interest	5	0	2	0	7

The respondent answered no to the following questions:

- Has the board provided for an internal audit function?
- Has the board adopted a code of ethical conduct?
- Has the board had a collective self-evaluation?

The respondent answered N/A (not applicable) to the following questions:

- Is the internal auditor independent from the accounting and finance functions?
- Does the internal auditor have access to the audit committee?
- Has the board sought information on whether the organization is achieving its goals from sources independent of management?
- Has the board developed a board profile to help the Mayor in choosing candidates for appointment to the board?
- Has the board developed job descriptions for candidates for appointment?

## Kansas City Maintenance Reserve Corporation

Core Governance Functions	Yes	No	N/A	Don't Know	Total by Category
Leading the organization	1	3	1	0	5
Setting policies delineating responsibilities	1	0	3	0	4
Ensuring compliance with board directives	2	0	5	0	7
Ensuring accountability for achieving goals	0	1	4	0	5
Ensuring high board performance and effectiveness	1	9	0	0	10
Representing the public interest	1	5	1	0	7

The respondent answered no to the following questions:

- Has the board set overall goals for the organization?
- Has the board prepared a mission statement?
- Do the goals describe the end result of the organization's activities?
- Has the board monitored the organization's progress toward accomplishing its mission?
- Has the board adopted policies that prescribe board activities and the manner in which board meetings are conducted, the committees are structured, decisions are communicated?
- Has the board adopted a code of ethical conduct?
- Has the board adopted a conflict of interest policy?
- Has the board developed job descriptions for board members?
- Has the board had an orientation for new members?
- Has the board had ongoing training for board members?
- Has the board adopted and enforced an attendance/absenteeism policy?
- Has the board had a collective self-evaluation?
- Has the board set and controlled the agenda?
- Has the board had regular meetings with the Mayor and City Council?
- Has the board assessed the needs, concerns, and demands of the people of Kansas City regarding the organization's activities?
- Has the board communicated with other city boards and organizations to see how its activities fit within the city's "big picture"?
- Has the board developed a board profile to help the Mayor in choosing candidates for appointment to the board?
- Has the board developed job descriptions for candidates for appointment?

The respondent answered N/A (not applicable) to the following questions:

- Has the board communicated organizational goals to management?
- Has the board adopted policies that delineate the latitude and the power of the CEO?
- Has the board adopted policies that prohibit specific management actions that are unethical or unacceptable?
- Has the board adopted policies that prescribe the board-CEO relationship?
- Has the board specified what the CEO must report on, when, and how often?
- Has the board defined the criteria against which the CEO reports will be compared?
- Has the board provided for an internal audit function?"
- Is the internal audit function independent from the accounting and finance functions?
- Does the internal auditor have access to the audit committee?
- Does the board hold the CEO responsible for the organization's performance as it relates to the achievement of overall organizational goals?
- Has the board regularly assessed the CEO's performance?
- Has the board reviewed and updated the policies, mission statement, and goals?
- Has the board sought information on whether the organization is achieving its goals from sources independent of management?
- Does the board profile describe the desired knowledge, skills, abilities, and other characteristics for prospective board members?

## EDC Charitable Fund

Core Governance Functions	Yes	No	N/A	Don't Know	Total by Category
Leading the organization	4	1	0	0	5
Setting policies delineating responsibilities	4	0	0	0	4
Ensuring compliance with board directives	4	0	3	0	7
Ensuring accountability for achieving goals	3	2	0	0	5
Ensuring high board performance and effectiveness	6	3	1	0	10
Representing the public interest	5	1	1	0	7

The respondent answered no to the following questions:

- Has the board engaged in strategic planning?
- Has the board regularly assessed the CEO's performance?
- Has the board sought information on whether the organization is achieving its goals from sources independent of management?
- Has the board had an orientation for new members?
- Has the board had ongoing training for board members?
- Has the board had a collective self-evaluation?
- Has the board had regular meetings with the Mayor and City Council?

The respondent answered N/A (not applicable) to the following questions:

- Has the board provided for an internal audit function?
- Is the internal auditor independent from the accounting and finance functions?
- Does the internal auditor have access to the audit committee?
- Has the board developed job descriptions for board members?
- Has the board developed a board profile to help the Mayor in choosing candidates for appointment to the board?

## Kansas City Downtown Minority Development Corporation

Core Governance Functions	Yes	No	N/A	Don't Know	Total by Category
Leading the organization	2	1	1	1	5
Setting policies delineating responsibilities	0	0	2	2	4
Ensuring compliance with board directives	3	2	2	0	7
Ensuring accountability for achieving goals	1	1	1	2	5
Ensuring high board performance and effectiveness	2	0	0	8	10
Representing the public interest	3	0	0	4	7

The respondent answered no to the following questions:

- Has the board communicated organizational goals to management?
- Has the board organized an audit committee?
- Is the internal auditor independent from the accounting and finance functions?
- Does the board hold the CEO responsible for the organization's performance as it relates to the achievement of overall organizational goals?

The respondent answered N/A (not applicable) to the following questions:

- Do the goals describe the end result of the organization's activities?
- Has the board adopted policies that delineate the latitude and the power of the CEO?
- Has the board adopted policies that prescribe the board-CEO relationship?
- Has the board specified what the CEO must report on, when, and how often?
- Has the board defined the criteria against which the CEO reports will be compared?
- Has the board regularly assessed the CEO's performance?

The respondent answered don't know to the following questions:

- Has the board engaged in strategic planning?
- Has the board adopted policies that prohibit specific management actions that are unethical or unacceptable?
- Has the board adopted any financial planning, revenue, and expenditure policies?
- Has the board reviewed and updated the policies, mission statement, and goals?
- Has the board sought information on whether the organization is achieving its goals from sources independent of management?

- Has the board adopted policies that prescribe board activities and the manner in which board meetings are conducted, the committees are structured, decisions are communicated?
- Has the board adopted a code of ethical conduct?
- Has the board adopted a conflict of interest policy?
- Has the board developed job descriptions for board members?
- Has the board had an orientation for new members?
- Has the board had ongoing training for board members?
- Has the board adopted and enforced an attendance/absenteeism policy?
- Has the board had a collective self-evaluation?
- Has the board had regular meetings with the Mayor and City Council?
- Has the board developed a board profile to help the Mayor in choosing candidates for appointment to the board?
- Does the board profile describe the desired knowledge, skills, abilities, and other characteristics for prospective board members?
- Has the board developed job descriptions for candidates for appointment?