

AUDIT SCOPE STATEMENT – February 13, 2023

2023 Boards and Commissions Governance Risk Assessment

Why audit boards and commissions?

Section 2-722 of the Code of Ordinances requires the city auditor to distribute a governance assessment checklist at least once every four years to governing or policy boards of the city and report the results to the Council.

Boards and commissions are responsible for overseeing important public functions and activities in Kansas City, including policing, maintenance of parks, and development incentives. Like elected officials, many boards and commissions are responsible for allocating significant public resources – nearly \$400 million in fiscal year 2022 – and overseeing the delivery of services to Kansas City residents and visitors. Unlike elected officials, however, boards and commissions are not directly accountable to the voters for their actions. Boards and commissions should follow good governance practices as they spend public funds for the public good.

The checklist responses and report are tools the Mayor and City Council can use to assess the governance practices of Kansas City boards and commissions.

Audit objective

Our objective is to answer the following question:

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

Audit methods

We will distribute a checklist to boards and commissions that are component units of the city plus the Board of Parks and Recreation Commissioners similar in nature to previous years. We will compile and report the responses of these 15 boards and commissions to the city council.

New this year, we will distribute an additional, shortened survey to 27 boards and commissions required to file financial disclosures under Section 2-2024 of the Code of Ordinances. We will compile and report their responses in a separate report.

A complete list of boards and commissions we plan to survey are on the following page.

Anticipated release date

We plan to issue the audit report in August 2023.



**KANSAS CITY
MISSOURI**

Office of the City Auditor

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Boards and Commissions receiving original survey:

- | | |
|---|--|
| 1) American Jazz Museum | 9) Kansas City, MO Homesteading Authority |
| 2) Board of Parks and Recreation Commissioners | 10) Land Bank of Kansas City, MO |
| 3) Board of Police Commissioners | 11) Land Clearance for Redevelopment Authority |
| 4) Downtown Economic Stimulus Authority | 12) Maintenance Reserve Corporation |
| 5) Economic Development Corporation | 13) Performing Arts Center CID |
| 6) EDC Loan Corporation | 14) Port KC |
| 7) EDC Strategic Initiative Fund | 15) TIF Commission |
| 8) Kansas City International Airport Community Improvement District | |

Boards and Commissions receiving shortened survey:

- | | |
|--|---|
| 1) Board of Zoning Adjustment | 14) Historic Preservation Commission |
| 2) Brownfields Commission | 15) Human Rights Commission |
| 3) Central City Economic Development Tax Board | 16) Industrial Development Authority |
| 4) City market Oversight Committee | 17) KCTGA Comprehensive HIV Care Plan |
| 5) City Planning Commission | 18) Kansas City Museum Advisory Board |
| 6) Construction Workforce Board | 19) Kansas City Parking and Transportation Commission |
| 7) Emerging Technology | 20) KC LGBTQ Commission |
| 8) Employee Retirement System Board of Trustees | 21) Liquor Control Board of Review |
| 9) Enhanced Enterprise Zone Board | 22) Municipal Art Commission |
| 10) Environmental Management Commission | 23) Neighborhood Tourist Development Fund Committee |
| 11) Fairness in Construction Board | 24) Planned Industrial Expansion Authority |
| 12) Firefighter Pension System Board of Trustees | 25) Police Retirement Board |
| 13) Healthcare System Board of Trustees | 26) Public Improvement Advisory Committee |
| | 27) Visit KC |



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