

OFFICE OF THE CITY AUDITOR
ANNUAL REPORT
June 2020

**Audits and Activities of
the City Auditor's Office
in Fiscal Year 2020**



**CITY OF
KANSAS CITY,
MISSOURI**

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June 8, 2020

Honorable Mayor and Members of the City Council:

The City Auditor's Office promotes government accountability, transparency, and improved city operations through independent assessments of city departments and programs. This report summarizes our activities and audit reports issued for the year ended April 30, 2020.

We released eight performance audits in fiscal year 2020, one more than our goal, and one council memorandum. Our audits recommended ways the city could improve services to residents and employees, and ensure appropriate controls are in place to manage or protect \$11.2 million in public monies.

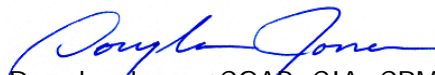
The audits evaluated the following issues across the City Council's finance and governance; planning, zoning and economic development; and transportation and infrastructure goal areas in the citywide business plan:

- Whether Water Services appropriately tests and replaces water meters to ensure meter accuracy;
- What governance practices are used by the city's boards and commissions;
- The causes and accuracy of retroactive pay adjustments;
- Whether the city developed guidance on the purchase and operation of drones;
- The effectiveness of Visit KC's performance and financial data reporting to the city;
- Whether the city educates employees to make informed retirement decisions;
- Whether the Law Department's database can be used to assist the new Risk Management Program; and
- Whether the Office of Emergency Management follows recommended practices

Kansas City successfully hosted the Association of Local Government Auditors Annual Conference in May 2019. About 440 local government auditors from the United States and Canada attended the conference. The city auditor and several staff participated on the conference planning committee and as a conference presenter, facilitator, and moderator.

At the end of fiscal year 2020, we lost 32 years of audit experience due to the retirement of an audit manager. As we move into fiscal year 2021, the loss of this experience will likely create some challenges for the office.

We appreciate the Mayor and City Council's ongoing commitment and support of an independent audit function. We also appreciate the acting city manager's support of our work. We look forward to continuing to work with elected officials and city management on finding ways to strengthen public accountability and transparency, improve the efficiency and effectiveness of city government, reduce costs or increase revenues, and provide information to facilitate decision making.


Douglas Jones, CGAP, CIA, CRMA
City Auditor

Audits and Activities of the City Auditor's Office in Fiscal Year 2020

Table of Contents

Mission and Goals	1
Charter Authority of the City Auditor	1
Our Mission	1
Our Work Products	2
Office Operations	5
How Audits Are Selected	5
Expenditures	5
Staffing	6
Professional Development	7
Summary	7
Continuing Education	7
Professional Associations	7
Performance Measures	9
Summary	9
Outputs	9
Outcomes	10
Efficiency	11
Appendix A	13
Reports Released in Fiscal Year 2020	13
Appendix B	21
Reports Issued, Fiscal Years 2017 - 2019	21

List of Exhibits

Exhibit 1. City Auditor's Office Annual Expenditures	5
Exhibit 2. Professional Certifications and Licenses	6
Exhibit 3. City Auditor's Office Performance Measures	9

Mission and Goals

Charter Authority of the City Auditor

Article II, Section 216 of the Charter of Kansas City, Missouri, establishes the position of the city auditor as independent of the city manager. The city auditor is appointed by and reports to the Mayor and City Council. The charter grants the city auditor complete access to the books and records of all city departments. The city auditor uses this access, independence, and authority in performing the charter mandate to carry on a continuous investigation of the work of all city departments.

Our Mission

The mission of the City Auditor's Office is to:

Conduct independent assessments of the work of city government and provide elected officials, management, and the public with objective information and recommendations to improve city operations and strengthen city government's accountability to the public.

We seek to accomplish our mission through performance audits conducted in accordance with *Government Auditing Standards* issued by the U.S. Comptroller General and our core values of accountability, transparency, integrity, and professionalism.

Our work supports the Council's finance and governance goal by identifying opportunities for cost savings and efficiencies. Our goals when evaluating department and program performance are to:

- strengthen public accountability and transparency;
- provide information, analysis, and recommendations to elected officials and management to facilitate decision making;
- identify emerging issues elected officials and management should consider;
- evaluate the efficiency and effectiveness with which city departments and programs carry out their responsibilities;
- identify ways to reduce costs or increase revenues;
- identify ways to improve city services and operations; and
- improve safeguards over public monies and assets.

Communicating the results of our work to the public is a part of our mission. It also ties into the Council's customer service and communication goal by promoting trust and understanding through transparency. We successfully engage the public by:

- Making audits and other reports available on our website.
- Publicly presenting audits and other reports to council committees, city boards and commissions, and other internal and external groups. In fiscal year 2020, we made 37 presentations related to our work.
- Asking the public for their audit suggestions, which they can submit through our website or Twitter account. In fiscal year 2020, the public submitted 38 audit suggestions and we issued one audit based on a public suggestion.
- Using our Twitter account (@KCMOCityAuditor) to keep the public informed about our audits and upcoming presentations, where to find our reports online, how to submit audit suggestions, and responding to resident questions and comments. In fiscal year 2020, we sent 307 tweets related to our activities.

Our Work Products

The City Auditor's Office conducts performance audits and prepares memoranda.

A performance audit provides "objective analysis, findings, and conclusions to assist management and those charged with governance and oversight, with among other things, improving program performance and operations, reducing costs, facilitating decision making by parties with responsibility for overseeing or initiating corrective action, and contributing to public accountability."¹

Most audits result in recommendations that should improve resource use, better protect city assets, increase productivity, or correct wasteful practices. Audit recommendations can improve services to the public by making programs more effective and efficient. In addition, recommendations can increase the city's responsiveness to citizens and assist the City Council in carrying out its oversight responsibilities.

¹ Comptroller General of the United States, *Government Auditing Standards* (Washington, DC: U.S. Government Printing Office, 2018), pp. 10, 11.

Occasionally councilmembers request information about issues coming before them. Staff may be assigned to research costs and other effects of proposed legislation or to provide independent assessments of financial information and other proposals by city management. The resulting memoranda are distributed to the Mayor, City Council, and management staff.

We conduct our audit work in accordance with *Government Auditing Standards* issued by the U.S. Comptroller General. These standards require the following:

- Independence;
- Professional judgment in conducting and reporting on audits;
- Professionally competent staff;
- Audit quality control and assurance;
- Adequate supervision and planning of audit work;
- Sufficient and appropriate evidence;
- Reporting of audit results; and
- Periodic review of the office by outside professionals²

² Our most recent peer review was completed in October 2018. Our next peer review is planned for fall 2021.

Office Operations

How Audits Are Selected

Audits can be initiated one of two ways:

- The City Council as a body may direct the city auditor to conduct an audit.
- The city auditor can initiate an audit.

When selecting audit topics for our annual audit plan, we consider a variety of factors including risks, City Council goals, budget and performance information, citizen surveys, and past audits. We also consider complaints we receive, as well as input and concerns from the City Council, city management, and the public. Final audit selection is based on available resources, timing, and audit coverage.

The annual audit plan is subject to review and can change throughout the year. Changes may be based on City Council directives, the city auditor’s discretion, emerging issues, or unanticipated events.

Expenditures

The City Auditor's Office had expenditures of about \$1.3 million in fiscal year 2020. Personnel costs accounted for about 97 percent of our budget. (See Exhibit 1.)

Exhibit 1. City Auditor's Office Annual Expenditures

Category	Fiscal Year		
	2018	2019	2020
Personnel	\$1,156,073	\$1,196,716	\$1,292,511
Contractual	70,599	88,299	40,714
Commodities	2,048	3,184	3,742
Capital Outlay	0	765	0
Total	\$1,228,720	\$1,288,964	\$1,336,967

Source: PeopleSoft Financials.

Staffing

Staff Qualifications

The office has eleven full-time staff. All professional staff have advanced degrees in fields such as business, public, or health services administration; accounting; law; and psychology. Several staff members have previous auditing and management experience in the public and private sectors. As an office, we have 188 years of audit experience, however, at the end of fiscal year 2020, we lost 32 years of audit experience due to the retirement of an audit manager.

Seven staff members have one or more professional certifications or licenses. (See Exhibit 2.)

Exhibit 2. Professional Certifications and Licenses

Professional Certification/License	Number
Certified Internal Auditor	3
Certified Government Auditing Professional	2
Certified Information Systems Auditor	2
Certified Public Accountant	1
Certified Fraud Examiner	1
Certified Government Financial Manager	1
Certification in Risk Management Assurance	1
Licensed Attorney	1

Source: City Auditor's Office records.

Professional Development

Summary

The City Auditor's Office emphasizes professional development to improve our skills, effectiveness, and efficiency. The office provides required continuing education, encourages professional certification, and supports staff involvement in professional associations.

Continuing Education

We met our requirements for continuing professional education hours. Government auditing standards require that each audit staff member complete at least 80 hours of continuing professional education every two years, with a minimum of 20 hours in each year. In fiscal year 2020, auditors obtained required training by attending seminars, workshops, conferences, and in-house training sessions, including audio conferences and webinars. Training topics included auditing, accounting, cybersecurity, data security, risk management, ethics, fraud, internal controls, and law.

In addition to conferences, staff attended free training sponsored by Kansas City, Missouri; Johnson County, Kansas; the Information Systems Audit and Control Association; Association of Local Government Auditors; Association of Government Accountants; the Institute of Internal Auditors; and local law firms.

Professional Associations

The office as well as individual staff members belong to and are active in several professional associations of auditors, accountants, and public managers. Our professional associations include the:

- Association of Local Government Auditors,
- Association of Government Accountants,
- Institute of Internal Auditors,
- Missouri Society of Certified Public Accountants,
- Information Systems Audit and Control Association,
- Intergovernmental Audit Forum,
- Association of Certified Fraud Examiners, and
- Missouri Bar Association.

We serve in leadership roles in our professional organizations. The city auditor serves on the Domestic Working Group, an advisory council to the U.S. comptroller general. He also chairs the Association of Local Government Auditors Advocacy Committee.

Additionally, the city auditor is the past chair of the Mid-America Intergovernmental Audit Forum Executive Committee and is the forum's local government representative to the National Intergovernmental Audit Forum.

Staff also serve on the Association of Local Government Auditors Membership and Peer Review committees. One staff member is the Vice President for the Kansas City Chapter of the Information Systems Audit and Control Association, and one is on the Missouri Society of Certified Public Accountants' Governmental Accounting Committee.

Association of Local Government Auditors Annual Conference

In May 2019, Kansas City successfully hosted the Association of Local Government Auditors Annual Conference. About 440 local government auditors from the United States and Canada attended the conference. Additionally, City Auditor's Office staff participated on the conference planning committee and as a conference presenter, facilitator, and moderator.

Performance Measures

Summary

We monitor our performance by tracking outputs or work products, outcomes or results of these work products, and the efficiency with which we produce work products and results. Exhibit 3 includes our performance measures for the last three fiscal years.

Exhibit 3. City Auditor's Office Performance Measures

Performance Measures	Fiscal Years		
	2018	2019	2020
Inputs			
Expenditures	\$1,228,720	\$1,288,964	\$1,336,967
Auditors	7	7	7.5
Outputs			
Reports Issued	6	5	8
Memoranda	1	0	1
Outcomes			
Recommendation Agreement Rate ³	99%	97%	91%
Recommendation Implementation Rate ⁴	92%	72%	69%
Potential Direct Financial Impact	\$16,988,375	\$5,000,000	0
Potential Indirect Financial Impact	\$184,488,679	\$182,900,000	\$11,247,672
Efficiency			
Average Hours per Report	1,706	1,662	1,100

Sources: PeopleSoft Financials; City Auditor's Office time and utilization records; and City Auditor's Office audit reports.

Outputs

We issued eight audit reports in fiscal year 2020, one more than our goal of seven. The audits evaluated the accuracy and testing of water meters, timeliness of employee pay increases, board and commission governance practices, guidance for city drone operations, oversight of Visit KC's contract, adequacy of employees' retirement education, data available for risk management analysis, and use of recommended emergency management practices. We also issued one memorandum in fiscal year 2020. (See Appendix A for a list and summary of the audits and memoranda.)

³ Percentage of recommendations with which management agreed.

⁴ Because not all recommendations can be implemented immediately, this represents the percentage of recommendations made two years prior and reported by management as implemented in ARTS reports submitted through April 30, 2019. For example, the fiscal year 2019 rate reports the implementation of recommendations made in fiscal year 2017.

Outcomes

Implementation of Audit Recommendations

The primary benefits of the work of the City Auditor's Office include government accountability and transparency, reduced costs, increased revenues, and improved services. Auditing does not directly produce these benefits; they only come from implementing audit recommendations. It is up to management to implement recommendations, while the City Council is responsible for ensuring that agreed upon recommended changes and improvements occur. It is our responsibility to present accurate and convincing information that clearly supports our recommendations.

We made 35 recommendations in fiscal year 2020. About 83 percent of them were designed to strengthen management controls, 14 percent to improve services, and 3 percent to reduce costs. Recommendations cannot be effective without management's support. To measure the effectiveness of our recommendations, our goal is to achieve management agreement with 90 percent of our audit recommendations. In fiscal year 2020, we exceeded our goal with management agreeing with 91 percent of our report recommendations.

Although management agreement is a step towards implementing recommendations, it is not a guarantee that recommendations can or will be implemented. City departments, boards, commissions, or other offices of the city audited by the city auditor are required to submit a progress report on the implementation of audit recommendations to the city auditor every six months. This process is called the Audit Report Tracking System or ARTS.

Our goal is for 75 percent of our recommendations to be implemented within two years of when an audit is issued. About 69 percent of our fiscal year 2018 recommendations have been implemented according to ARTS reports submitted by management.

Potential Financial Impact

Our audits can have a potential direct financial impact on city government through recommendations and information to reduce, avoid, or recover costs, or increase revenues. Our audits also have a potential indirect financial impact by suggesting ways the city could improve the delivery of services to the public and employees, and ensure appropriate controls are in place to manage or protect public monies or assets.

There is a potential indirect financial impact associated with our *Visit KC Can Improve Reporting to City and Address Conflict of Interest Issues* audit. We made recommendations to improve required reporting, management controls, and oversight to improve how public monies are used and how the city manages and oversees an \$11.2 million contract.

Efficiency

Staff Hours Per Report

We averaged 1,100 hours per audit in fiscal year 2020, down from 1,662 hours in 2019.

Appendix A

Reports Released in Fiscal Year 2020

Performance Audits

[Improvements in Water Meter Testing Needed](#) (May 2019)

[2019 Governance Assessment](#) (August 2019)

[Retroactive Pay Adjustments: Employees Deserve Timely Pay Increases](#) (August 2019)

[Guidance Needed to Manage City's Use of Drones](#) (October 2019)

[Visit KC Can Improve Reporting to City and Address Conflict of Interest Issues](#) (November 2019)

[City Should Educate Employees to Make Informed Retirement Decisions](#) (February 2020)

[Law Department Database Improvements Can Assist Risk Management Program](#) (April 2020)

[Incorporating More Recommended Practices Will Strengthen City's Emergency Management Program](#) (April 2020)

Memoranda

[Human Relations Department Comparative Staffing and Budget Information](#) (March 2020)

Administrative Reports

[Audits and Activities of the City Auditor's Office in Fiscal Year 2019](#) (June 2019)

[Implementation Status of Audit Recommendations – Fiscal Years 2015-2019](#) (December 2019)

[Annual Audit Plan Fiscal Year 2021](#) (March 2020)

Performance Audits

Improvements in Water Meter Testing Needed (May 2019)

This audit focused on whether the Water Services Department appropriately tested and replaced 5/8" water meters (primarily for residential use) to ensure meter accuracy.

We determined that although Water Services tested new meters, it did not follow some recommended practices for testing new meters. The department did not randomly sample meters and the samples were not large enough to draw conclusions about the accuracy of the entire shipment. Additionally, some new meter shipments were not tested, and some meters were installed after failing the accuracy test.

Water Services could improve how it tested the accuracy of their meters pulled from service. We found that the order in which the department performed the tests did not follow recommended practices; some pulled meters were tested repeatedly, which could change meter performance; and two pulled meters failed accuracy tests but were reported as passed.

We found that Water Services does not have a water meter replacement strategy, and does not have a comprehensive water meter database with descriptive meter information and test data. We made recommendations to improve water meter testing processes and to develop a water meter replacement strategy.

2019 Governance Assessment (August 2019)

This audit, required by Section 2-722 of the Code of Ordinances, summarized board and commission responses to questions about their governance practices. This audit was intended to help the City Council understand and evaluate the reported governance practices of city boards and commissions.

Board and commission responses to the assessment identified strengths and weaknesses in the six core governance practices. Most of the boards and commissions reported incorporating good governance practices to lead their organizations, adopting policies defining board and management responsibilities, and holding their organizations accountable for achieving goals. Some responses, however, demonstrated that improvements could be made in ensuring oversight of management compliance with board directives, board performance and effectiveness, and representing the public interest.

We did not make any recommendations in this report.

Retroactive Pay Adjustments: Employees Deserve Timely Pay Increases (August 2019)

The audit focused on the causes and accuracy of retroactive pay adjustments. A retroactive pay adjustment is a lump-sum payment made to an employee to make up for earned but unpaid wages.

We determined that about 2,800 of the nearly 3,800 retroactive pay adjustments in the last three fiscal years were due to management's failure to conduct employees' annual performance appraisals timely. Late employee appraisals penalize the employee and harm the city. The employee does not receive earned pay increases on time, potentially affecting an employee's finances and morale. Late annual appraisals harm the city through the unnecessary use of staff time to calculate retroactive pay adjustments and potential employee turnover.

We found that retroactive pay adjustment calculations can be complex, but employees processing these adjustments were not given citywide written instructions on how to make them. Because the city's payroll system does not calculate retroactive pay adjustments, these calculations must be done manually, which increases the risk of over or underpaying an employee.

We made recommendations to ensure city employees receive timely merit increases; provide training and written guidance for retroactive pay adjustments; and investigate updating the city's payroll module to calculate retroactive pay increases automatically.

Guidance Needed to Manage City's Use of Drones (October 2019)

This audit focused on whether the city has policies to address risks associated with city drones. Drones are small unmanned aircraft systems operating in national airspace and regulated by the Federal Aviation Administration (FAA).

We determined that, except for the Police Department, the city does not have policies to address the use of drones. Operating drones for city business can expose the city to a range of risks including personal injury, property damage, invasion of privacy, and violation of FAA regulations.

We found that four city departments and the Kansas City Missouri Police Department, a state agency, had drones. Not all city drones were registered or city remote drone pilots certified as required by FAA regulations. Failing to register a drone or operating a drone without being certified could result in civil and criminal penalties with fines up to \$25,000. The Police Department's drones were

registered, its pilots certified, and the department had written policies and procedures.

We found that the city had not provided departments with guidance on evaluating their need for drones or methods for securing drone services. Acquiring a drone should involve consideration of and addressing potential risks associated with drone use; plans for incorporating a drone into a department's operations; and whether purchasing a drone, sharing a drone with another department, or contracting for drone services is more efficient.

We made recommendations to develop citywide guidance for departments on the operation of drones and determining the need and methods for acquiring drone services.

Visit KC Can Improve Reporting to City and Address Conflict of Interest Issues (November 2019)

This audit focused on Visit KC's performance data and financial reporting requirements to the city. The city contracts with Visit KC as an agent for booking city convention facilities, attracting events to city hotels, and promoting tourism in Kansas City.

We determined that Visit KC's performance measure and financial reporting were not consistently clear or useful to the city. Visit KC did not compare all performance measures to annual targets as required. City staff and Visit KC did not have a similar understanding of how a performance measure was defined due to a lack of written definitions. Also, performance measures reported by Visit KC were not always accurate, consistent, or documented. Visit KC did not have written procedures for their staff on how performance measures would be calculated and how to preserve the data for verification purposes. Visit KC's financial reporting was not in a useful format and did not separate Kansas City's funds from funds received from other sources.

We found that most Visit KC board members did not file required financial disclosures with the City Clerk in 2017 or 2018. Visit KC did not follow recommended practices to ensure a fair and transparent process when a contract was awarded to a former board member's employer; the length of the contract was not specified; and amendments were not signed by authorized staff all of which contributed to the appearance of a conflict of interest.

We made recommendations to improve Visit KC's accountability to the city; to improve the usefulness and clarity of the performance measures Visit KC reports to the city; to segregate city funds and performance data from other sources in its reporting to the city;

and for Visit KC to adopt policies and processes to address conflict of interest and contracting issues.

City Should Educate Employees to Make Informed Retirement Decisions (February 2020)

This audit focused on whether the city was educating employees to help them make informed retirement decisions.

We determined that the city does not have a retirement education program. Although the city's pension plans are important city benefits, efforts to educate employees about the pension plans and retirement were limited; communications about the decisions that must be made at retirement were inadequate; education about retirement healthcare costs was limited; and retirement information was hard to locate and not always accurate.

Retirement decisions are complicated, affect employees' finances for the rest of their lives, and may have tax consequences. We found that the only times the city requires employees to meet or listen to information about retirement was during new employee processing and orientation meetings and when an employee was processed for retirement.

The Government Finance Officers Association recommends government employers educate employees about retirement; provide financial education and retirement planning sessions throughout an employee's career; and offer pre-retirement sessions at least five years before an employee's projected retirement age.

We made recommendations to provide employees with comprehensive and continuous retirement education and to establish a single location for electronic retirement information and ensure the information is complete and accurate.

Law Department Database Improvements Can Assist Risk Management Program (April 2020)

This audit focused on whether the Law Department's legal claims and lawsuit data could be improved to support the city's new, more robust risk management program in analyzing data to identify, evaluate, and mitigate risk.

We determined that the Law Department's existing claim and lawsuit databases present a barrier to the city's risk manager's ability to analyze this data to identify and address city risks. Law Department databases were designed to address the department's case management needs, not perform risk management analysis and reporting. Although the databases met the Law Department's

current needs, the database fields were not in a format suitable for analysis and did not capture all needed information.

We found that the department's databases contained some incomplete fields, illogical date sequences, duplicate records, and gaps in record numbers, which could affect the ability to develop accurate and complete risk management frequency and trend reports.

We also determined that unless there are changes to Law's existing database setup, the risk management program may not be efficient or effective. Extracting data from the databases for analysis will require the risk manager to perform cumbersome and time-consuming manual processes to prepare the data, which creates more opportunities for mistakes. The risk manager may also have to gather additional information from case files because the databases do not capture all of the needed information. The risk manager could provide inaccurate or misleading information using the current data and may not identify risks that result in a financial loss to the city.

We recommended the city attorney collaborate with the Information Technology Division and the risk manager to develop a new, single database built for both case management and risk management data analysis and reporting.

Incorporating More Recommended Practices Will Strengthen City's Emergency Management Program (April 2020)

This audit focused on whether the city's Office of Emergency Management (OEM) followed selected recommended emergency management program practices.

We determined the city has several recommended emergency management program practices in place including an emergency management office, emergency manager, and incident management system; a local emergency operations plan; a training program; and emergency exercises held to test skills, plans, and resources.

We found that the city's emergency management program does not have a strategic plan which would prioritize and direct program efforts towards what city stakeholders want its emergency management capabilities to become. The plan should direct the efforts of internal and external stakeholders to build skills and processes, identify and develop relationships, and acquire resources for mitigating risk.

While OEM staff had grant required training, including the National Incident Management System (NIMS) training, other departments' response personnel may not have received required training.⁵ City departments' NIMS training records do not provide assurance that department emergency responders have received the required training. City emergency responders also do not receive recommended NIMS refresher training.

Although OEM facilitates and participates in emergency exercises along with other departments, OEM does not follow up with other city departments to ensure all necessary corrective actions identified during emergency exercises are addressed.

We also found that the city's emergency management program does not have an advisory committee to provide feedback and oversight on all aspects of the program as suggested by recommended practices. City code also requires OEM to have an advisory committee. An advisory committee would help establish stakeholder buy-in, provide different perspectives on emergency management, and produce a more comprehensive program.

We made recommendations for improving the city's emergency management strategic planning, procedures, training, and oversight.

Memoranda

Human Relations Department Comparative Staffing and Budget Information (March 2020)

This memo was in response to Councilmember Katheryn Shields request for research on other cities staffing and budget levels for a department or program similar to the city's Human Relations Department as well as the general nature of the work performed by those similar departments or programs to assist the Mayor and City Council's fiscal year 2021 budget discussions.

⁵ We did not assess the Police and Fire Departments' NIMS training status. Their NIMS training is provided by their respective training academies.

Appendix B

Reports Issued, Fiscal Years 2017 - 2019

Changes to Police Take-Home Program Could Improve Vehicle Resource Management (May 2016)

Contract Accessibility Could Be Improved (July 2016)

Recommended Practices Would Strengthen Hotline Operations (August 2016)

Fire Department: Safeguarding Controlled Substances (Oct 2016)

Mobile Device Security Risks (November 2016)

Bike KC Inadequate to Achieve City Goals (December 2016)

EEO Complaint Investigation Efficiency Can Be Improved Through Better Documentation and Data (April 2017)

Communicable Disease Prevention and Public Health Preparedness Division Performance Measures (April 2017)

Independence Avenue Community Improvement District Should Improve Accountability and Transparency (April 2017)

Animal Health and Public Safety: Community Vision and Improved Management Oversight Needed (August 2017)

General Services' Payment Process Should Better Protect Public Resources (October 2017)

Arterial Street Impact Fee Ordinance Should Be Amended to Correct Structural Imbalance (December 2017)

Comparative Study of Fire Department Use of Resources (February 2018)

Timeliness of Land Development Plan Reviews Could Be Improved (April 2018)

Preserve and Restore Park Ecology with Sustainable Maintenance Approach (April 2018)

Control Gaps Leave Water's Storeroom Inventory Vulnerable to Errors, Loss, and Theft (August 2018)

City Should Incorporate Previously Recommended Contract Selection Practices into Written Procedures (September 2018)

Addressing IT Network Vulnerabilities (November 2018)

Parking Garage Investment Needs Planning, Coordination with Transportation Goals (March 2019)

GOkc Sidewalk Repair Program Could Be Improved (April 2019)

City Auditor's Office Staff

(As of April 30, 2020)

Douglas Jones, MBA, CGAP, CIA, CRMA
City Auditor

Terry Bray, MS

Mary Jo Emanuele, MBA, CIA, CGFM
(retired April 30, 2020, after 32 years, 6 months of city service)

Nancy Hunt, MBA, JD

Kara Jorgensen, MBA

Jonathan Lecuyer, MPA, MAE

Joyce Patton, MS, CPA

Sue Polys, MA, CIA, CGAP, CFE

Joan Pu, MPA, CISA

Paulette Smith, BA

Vivien Zhi, MS, CISA