

**City Auditor's Office
2003 Annual Report**

September 2003

**City Auditor's Office
City of Kansas City, Missouri**

September 16, 2003

Honorable Mayor and Members of the City Council:

This annual report of the City Auditor's Office of Kansas City, Missouri, for the year ended April 30, 2003, is presented for your review.

In fiscal year 2003, we released nine reports: three audits, one follow-up audit, and five special reports. Our audits covered issues such as the condition of the city's parks, desk telephone charges, and fire prevention activities. The special reports included a report on a forum we hosted on the state of the city's financial condition; our second report on the performance of city services; and reviews of boards' and commissions' governance practices, the City Manager's submitted budget for fiscal year 2004, and audits of outside agencies.

In the last several years, the focus of our work has shifted from audits identifying economic impact such as increased revenues or reduced costs, to projects addressing broad policy and management issues. For example, this year we prepared analyses for the City Council on subjects as varied as the need for a policy governing the use of tax increment financing, and the effect of the proposed retirement incentive. Our emphasis on broader policy analyses has resulted in the office having not met our goal of identifying \$3 of potential economic impact for \$1 of audit costs for the past four years. Since the start of my tenure, however, my office has identified over \$52 million in potential economic impact, resulting in a ratio of \$3.96 in cost savings or increased revenue for every \$1 spent on auditing. We continue to balance our goal of suggesting ways that the city can achieve quantifiable improvement in its efficiency and effectiveness against a sometimes competing goal of presenting the City Council with broader examinations of new policy directions providing less immediate impact but more potential for long-term improvement.

We appreciate the strong support we receive from the City Council and the cooperation extended to us by management. We look forward to continuing to work with elected officials and management staff on finding ways to improve the city's productivity and effectiveness, and providing information to facilitate policy discussions.

Mark Funkhouser
City Auditor

City Auditor's Office: 2003 Annual Report

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Mission and Goals

Charter Authority of the City Auditor

The City Auditor is appointed by and reports to the Mayor and the City Council. The city charter establishes the position of the City Auditor as independent of the City Manager and responsible only to the Mayor and the 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 his charter mandate to carry on a continuous investigation of the work of all city departments. In 2003, the Finance and Audit Committee oversaw the activities of the City Auditor and reviewed audits and other work products of the City Auditor's Office. Beginning in fiscal year 2004, the Mayor established the Budget and Audit Committee, which now has oversight for these activities.

Our Purpose

The mission of the City Auditor's Office is to be a catalyst for improving city government. Elected officials and the public need timely, objective, and accurate information about department and program performance. By providing this information and making recommendations for improvement, we help to hold government accountable in its stewardship of the public trust, and assist elected officials and management staff in using resources to maximize effectiveness and productivity.

We seek to accomplish our mission by evaluating department and program performance and identifying ways to make the activities of the city more efficient and effective. Our primary objectives are:

- To evaluate the efficiency, effectiveness, and equity with which city departments carry out their financial, management, and program responsibilities.
- To assist the City Council and management staff in carrying out their responsibilities by providing them with objective and timely information on the conduct of city operations, together with our analysis, conclusions, and recommendations.

Our Work Products

The work of the City Auditor's Office includes different types of auditing and research. Audit work is conducted in accordance with government auditing standards. These standards require due professional care in conducting audits, professionally qualified staff, independence, adequate supervision and planning of audit work, reporting of audit results, and periodic review of the office by outside professionals.

The work of the City Auditor's Office includes performance and follow-up audits, special reports, and councilmember or management memoranda as requested. Most audit reports result in recommendations that will improve resource utilization, reduce the risk of loss or abuse of assets, increase productivity, or correct wasteful practices. Audit recommendations can improve services to the public by making programs more effective and efficient. In addition, they can increase the city's responsiveness to citizens and assist the Mayor and City Council in carrying out their oversight responsibilities. The following briefly describes the types of work performed.

Performance Audits

A performance audit is an objective and systematic examination of evidence for the purpose of providing an independent assessment of the performance of a government organization, program, activity, or function in order to provide information to improve public accountability and facilitate decision-making by parties with responsibility to oversee or initiate corrective action.¹

Follow-up Audits

The City Auditor's Office conducts follow-up audits to determine the progress made in addressing findings identified in previous audits.

Special Reports

The office also performs other studies and investigations to fulfill the city charter mandate that the City Auditor keep the Mayor and the City Council informed as to the financial affairs of the city. As part of this effort, the City Council passed Resolution 911385 in December 1991 directing the City Auditor to annually review and comment upon the City Manager's proposed budget prior to adoption. Similarly, Section 2-722 of the Code of Ordinances requires the City Auditor to report on the results of a governance assessment of boards and commissions. In

¹ Comptroller General of the United States, *Government Auditing Standards* (Washington, DC: U.S. Government Printing Office, 1994), p. 14.

addition, we issue citizen surveys and special reports presenting research and analysis on significant policy issues.

Memoranda

To be more informed about pending legislation and other issues coming before them, individual councilmembers occasionally request audit work of a limited scope. Staff are assigned to research costs and other effects of proposed legislation or to provide independent assessments of financial information and other proposals by city management. In most cases, the resulting memoranda are distributed to the Mayor, City Council, and management staff. In addition, department directors occasionally request assistance from the City Auditor's Office. The resulting memoranda are distributed to the department, the City Manager, and the chair of the Budget and Audit Committee.

Office Operations

Audit Selection

When selecting audit topics, we try to balance audits expected to yield cost reductions, increased revenue, improved services, and improvements in major control systems with projects that will address broad policy and management issues. Our process for selecting audit topics also includes considering complaints we receive, as well as concerns and requests from the Mayor, City Council, and management. The City Auditor initiates projects and assigns them to audit staff.

Expenditures

The City Auditor's Office had expenditures of about \$1.3 million in fiscal year 2003. (See Exhibit 1.)

Exhibit 1. City Auditor's Office Annual Expenditures

Category	Fiscal Year		
	2001	2002	2003
Personnel	\$1,095,654	\$1,195,280	\$1,152,950
Contractual	85,352	118,726	90,675
Commodities	5,792	9,680	4,981
Capital Outlay	600	1,223	5,884
Total	\$1,187,398	\$1,324,909	\$1,254,490

Source: AFN System.

Staffing

Staff Qualifications

The office was authorized 19 full-time equivalent positions in fiscal year 2003: the City Auditor, 17 auditors, and an administrative secretary.²

All professional staff have advanced degrees in fields such as accounting, business administration, finance, law, psychology, public administration, and social sciences. Several staff members have previous auditing and management experience in the public and private sectors.

² Due to the city's budget imbalance, three auditor positions were vacant for most of the fiscal year. The positions were eliminated in the 2004 budget.

As of May 2003, six staff members each had one or more professional certifications, including Certified Internal Auditor, Certified Management Accountant, Certified Public Accountant, Certified Government Financial Manager, and Certified Information Systems Auditor.

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

Government auditing standards require that our staff complete at least 80 hours of continuing education every two years. In fiscal year 2003, auditors received an average of 71 hours of training by attending seminars, workshops, conferences, and monthly in-house training sessions. Training topics included accounting for non-accountants and streamlining workflow.

To help minimize our training costs, we implemented monthly in-house training for all audit staff on topics such as audit evidence, statistics, and performance auditing tools.

Professional Associations

Several staff members are active in organizations of auditors, accountants, and public managers. Professional associations include the National Association of Local Government Auditors, the Association of Government Accountants, the Institute of Internal Auditors, the American Society for Public Administration, the Missouri Society of Certified Public Accountants, the Information Systems Audit and Control Association, and the Intergovernmental Audit Forum. In addition, a staff member is on the National Association of Local Government Auditors' Peer Review Committee.

Performance Measures

Summary

We monitor our performance by tracking outputs or work products, the outcomes or results of these products, and the efficiency or unit cost with which we produce work products and results. Exhibit 2 includes our performance measures for the last three years.

Outputs

We released nine reports in fiscal year 2003, including three performance audits, one follow-up audit, and five special reports. In addition, we completed six councilmember memoranda.

Outcomes

Implementation of Audit Recommendations

The primary benefits of the work of the City Auditor's Office include reduced costs, increased revenues, improved services, and government accountability. However, auditing alone does not produce these benefits; they can only come from implementation of audit recommendations. It is up to management to implement most 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.

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 report recommendations. In fiscal year 2003, we exceeded this goal; management agreed with 100 percent of our report recommendations.

Although management agreement is a step toward implementing recommendations, it is not a guarantee that recommendations will or can be implemented. We also measure our effectiveness by the actual recommendation implementation rate. Our goal is for 75 percent of our

recommendations to be implemented within two years of when a report is issued.³ About 89 percent of recommendations for reports issued in 2001 were implemented within two years according to management's Audit Report Tracking System (ARTS).

Audit Report Tracking System

In response to direction from the City Council, the City Auditor's Office and the Office of Budget and Systems jointly developed a system to track the implementation of audit report recommendations. Administrative Regulation 111 describes the Audit Report Tracking System (ARTS) requirements. Six months after the release of an audit or follow-up report, departmental personnel are required to submit a report to the City Manager, the appropriate City Council committee, and the City Auditor's Office describing the progress made on each recommendation included in the audit or follow-up report. A department representative reports to the committee, and the committee discusses the department's progress and any problems encountered in implementing the recommendations. The City Manager's Office coordinates ARTS to ensure that reports are prepared and reviewed when they are due.

In fiscal year 2003, about 56 percent of our recommendations were designed to strengthen management controls such as safeguards over city assets, compliance with laws and regulations, and procedures to achieve program objectives. About 44 percent of our recommendations suggested ways to improve services.

Potential Economic Impact

The potential economic impact includes the estimated annual revenue increase or cost decrease associated with report recommendations with an estimated monetary impact. We identified \$230,000 in potential economic impact in 2003 due to recommendations to improve the Fire Prevention Division's inspection database.

Some of our work includes potential economic impact that we could not or did not quantify. For example, our memorandum on the proposed retirement incentive reported that savings from the proposal would depend on which employees retired and the extent to which those positions would be refilled. Our analysis on the need for a policy governing use of tax increment financing reported that such a policy would limit the overall financial risk to the city and recognize the costs of the program and its administration. Both memoranda discussed potential ways the city could save money, but we did not attempt to quantify the amounts.

³ We look at a two-year period because often the most significant recommendations cannot be implemented immediately. The implementation rate for recommendations usually increases over time.

Efficiency

Staff Hours Per Report

In fiscal year 2003, the average staff hours per audit and follow-up audit increased slightly. Staff hours per audit averaged about 1,430; staff hours per follow-up averaged about 910. Staff hours for special reports decreased from 710 in 2002 to 625 in 2003.

Economic Impact-to-Cost Ratio

The economic impact-to-cost ratio provides a measure of the cost effectiveness of performance auditing, comparing potential savings and increased revenue identified in recommendations to the cost of operating the City Auditor's Office. Our goal is to identify at least \$3 in savings or revenue for every \$1 spent on auditing.

In fiscal year 2003, we identified \$230,000 in potential increased revenue, resulting in a ratio of \$0.18 in potential economic impact for every \$1 of auditor costs. The decreasing economic impact over the past several years is a result of our increased emphasis on audits and reports with broad policy implications that examine the quality and effectiveness of services and operations on a citywide basis.

Since the start of the tenure of the current City Auditor, the office has released over 170 reports containing more than 1,000 recommendations. These recommendations identified over \$52 million in potential economic impact, resulting in a ratio of \$3.96 in savings or revenue for every \$1 spent on auditing between fiscal years 1989 and 2003.

Exhibit 2. City Auditor's Office Performance Measures

Performance Measures	Fiscal Years		
	2001	2002	2003
Inputs			
Expenditures	\$1,187,398	\$1,324,909	\$1,254,490
Full-time Audit Staff	16	16	13
Outputs			
Reports Issued ⁴	18	18	9
Memoranda and Other Projects ⁵	2	2	6
Outcomes			
Recommendation Agreement Rate ⁶	90%	99%	100%
Recommendation Implementation Rate ⁷	89%	39%	86%
Potential Economic Impact	\$700,000	\$0	\$230,000
Efficiency			
Hours per Audit	1,253	1,256	1,431
Hours per Follow-up	582	865	913
Hours per Special Report	874	707	625
Ratio of Economic Impact to Cost	\$0.59:1	\$0	\$0.18:1

Sources: AFN System; Audit Report Tracking System reports; City Auditor's Office time and utilization records; and City Auditor's Office audits and reports.

⁴ Includes audits, follow-ups, and special reports.

⁵ Includes City Council and management memoranda, and staff support to other projects. In 2001, we provided support to the Charter Review Commission.

⁶ Percentage of recommendations from audit, follow-up, and special reports with which management agreed.

⁷ Percentage of recommendations from audit, follow-up, and special reports reported by department as implemented in ARTS reports submitted through September 9, 2003. This rate usually increases over time because not all recommendations can be implemented immediately.

Appendix A

Reports and Memoranda Released in Fiscal Year 2003

Performance Audits

Fire Prevention Division (August 2002)
Park Conditions (November 2002)
Telephone Billing Process (January 2003)

Follow-Up Audits

KCATA (July 2002)

Special Reports

Financial Condition Forum (September 2002)
Governance Assessment Fiscal Year 2002 (October 2002)
Review of Audits of Outside Agencies (February 2003)
Review of the Submitted Budget for Fiscal Year 2004 (March 2003)
City Services Performance Report for Fiscal Year 2002 (March 2003)

Councilmember and Management Memoranda

Street Closure/Traffic Control (July 2002)
Potential Budget Changes for 2004 (September 2002)
Need for a Policy to Control and Direct Tax Increment Financing
(September 2002)
Review of the Proposed Retirement Incentive (December 2002)
Analysis of TIF Commission's Tax Increment Financing Proposal
(January 2003)
Kansas City Museum (April 2003)

Performance Audits

Fire Prevention Division (August 2002)

This audit focused on identifying properties to be inspected and performance measures for the program.

We found that the Fire Department did not have a written policy to define what places it intended to inspect. The department intended to inspect all commercial properties, places of assembly, and residential structures with more than four units. The list of addresses to inspect was not complete and the process used to update it was not effective. Because the division relied on its existing address list to plan inspections, places not already on the list were not assigned to inspectors and were less likely to be inspected.

We made a number of recommendations directed toward improving the address list and measuring and improving performance. We also identified three other approaches that some local governments use to address fire prevention. We did not evaluate how appropriate each approach would be in Kansas City.

Park Conditions (November 2002)

This audit focused on the conditions at city parks.

We found that the condition of the parks was not good. Our observations of 50 city parks spread throughout the city found problems at every park. The landscaping and mowing conditions were good; however, litter and disrepair were common. Some facilities, such as some restrooms, were in deplorable condition. While some problems, such as litter, could be characterized as short-term, other problems suggested long-term neglect.

The condition of the parks could affect citizen perception and use. In the most recent citizen survey, one-third of Kansas City residents' households reported that they seldom or never visit a Kansas City park.

The Board of Parks and Recreation Commissioners did not monitor the condition of parks, and did not hold managers responsible for the conditions at the parks. We recommended that the board focus its attention on park conditions, by requiring management to publicly and routinely report citywide performance data on park conditions.

Telephone Billing Process (January 2003)

This audit focused on desk phone charges and billings.

We found that the Information Technology Department (ITD) did not bill departments for desk phones timely. ITD did not bill for desk phone and long distance expenses until close to the end of the fiscal year. Delays in receiving timely information hinder departments' ability to control costs and increase the risk of city resources being used inappropriately. The lack of timely information also strained the relationship between Information Technology and other city departments. We also found that although the items billed to user departments were consistent with items typically charged by departments that provide services to other departments on a cost reimbursement basis, the item names were not clear. We recommended that Information Technology develop service agreements with user departments that clarify Information Technology's responsibilities and describe the items charged.

We also found that although Information Technology billed for a reserve, it did not have a plan for system replacement. In addition, revenues from the program and other sources were commingled in a working capital fund. We recommended that the department develop a replacement plan and that a separate telecommunication working capital fund be established.

Follow-up Audits

Kansas City Area Transportation Authority (KCATA) (July 2002)

We found that the Public Works Department and KCATA made significant progress in implementing the recommendations in our 1997 report. Transportation across jurisdictional lines was more coordinated, ridership increased—even among persons not dependent upon public transportation—and the city's oversight was stronger. We recommended that the Public Works Director present KCATA's transit policy to the City Council for deliberation and establish mechanisms to verify KCATA's quarterly performance reports.

We also found that some routes might have to be discontinued due to an expiration in federal funding. In addition, expenditures outpaced revenues in the city's Public Mass Transportation Fund, which is used to fund KCATA. The fund balance was almost exhausted, which could result in reductions in city support to KCATA of almost \$8 million. We recommended that the Public Works Director prepare a resolution for Mayor and City Council consideration that supported a proposed transportation tax increase included in the August 6, 2002, election.

Finally, we found that significant numbers of potential bus riders remained unserved by the current piecemeal system. We recommended that the Mayor and Council support regional funding for public transit and participate in regional efforts to improve public transportation.

Special Reports

Financial Condition Forum (September 2002)

The City Auditor's Office hosted a forum in June 2002 to gain insights and ideas about how to address the city's financial condition and ways to communicate these ideas to elected officials and the public. Participants included those with economic and financial expertise from business, government, not-for-profit, and academic organizations.

Participants at the forum expressed the opinion that the city's financial condition was precarious. Some said the financial condition was worse than it appeared, with many problems not apparent from budget or financial statements.

Strengthening the city's financial condition requires leadership. We suggested that the Mayor and City Council demand information from staff that is useful, understandable, and relevant to the decisions they need to make. We also suggested that elected officials provide oversight, ensuring that city staff takes action that is consistent with policies and goals. Finally, we suggested that the Mayor and City Council require staff to provide information that will allow elected officials to evaluate staff's actions and monitor progress.

Governance Assessment Fiscal Year 2002 (October 2002)

This review, which is required by the Code of Ordinances, assessed the governance practices of the boards and commissions in Kansas City. Eleven appointed boards and commissions participated in the assessment, and eight submitted answers to questions and provided documents related to their governance practices. These eight organizations spent almost \$220 million in 2001.

The governance assessment checklist asked the boards and commissions questions regarding the organization's goals, definitions of board and staff responsibility, accountability, and other areas relating to the core functions for which boards and commissions are responsible. The report included the responses from each board and commission.

Review of Audits of Outside Agencies (February 2003)

This annual review, which is required by the city's Code of Ordinances, focused on reviewing the financial audit reports, internal control reports, and compliance reports of those agencies that receive at least \$100,000 in city funding annually.

We reported that in fiscal year 2002, almost 50 outside agencies received \$130 million in funding or pass-through money to operate or administer programs or services. Auditors for about one-third of the agencies had concerns they were required to report, a percentage that remains unchanged from last year. Five agencies did not submit their required audit.

Review of the Submitted Budget for Fiscal Year 2004 (March 2003)

We found that the City Manager's submitted budget did not fully fund major city priorities, was precariously balanced, and set the stage for mid-year adjustments to keep revenues and expenditures in balance. This budget was tighter than in previous years. Without room to make adjustments, the city was likely to have to cut services in ways that will hurt groups of people.

The city's budget difficulties reflect both an economic downturn and long-term structural problems. Short-term measures used to balance previous budgets resulted in deferred costs that the city was facing.

The report included a set of options for reducing expenditures or increasing revenues. We did not make recommendations, as it is appropriate for the Mayor and City Council to discuss and consider each option.

City Services Performance Report for Fiscal Year 2002 (March 2003)

We reported the results of the 2002 citizen survey along with performance indicators in six broad categories: streets, public safety, parks, water and sewer, neighborhood livability, and overall quality of life.

The 2002 citizen survey showed improvement in several areas compared to the 2001 survey. More citizens said they were satisfied with property code enforcement and the timeliness of towing abandoned cars. Citizen satisfaction with water service was above the average for the metropolitan area.

Councilmember and Management Memoranda

Street Closure/Traffic Control (July 2002)

We provided City Council's Operations Committee with information from two of our audit reports on street closures to help in its consideration of implementing new traffic control permit fees. Our 1994 audit of street closure permit activities reported on the inconvenience to drivers and hardship to business owners caused by street construction. In our 2001 citizen survey, citizens were asked to identify three areas that should receive the most emphasis from city leaders in the next two years. Maintenance was the number one choice, while more respondents listed traffic flow than those who listed police, fire, and ambulance services.

Potential Budget Changes for 2004 (September 2002)

Councilman Evert Asjes asked us to develop a list of changes to city expenditures that could help the city address the expected \$45 million shortfall in the 2004 budget. Our suggestions included consolidating related city functions, closing facilities and eliminating programs, controlling overtime costs, and several other operating changes.

Need for a Policy to Control and Direct Tax Increment Financing (September 2002)

As the City Council considered Resolution 010924 establishing city policy for the use of tax increment financing (TIF) for economic development, the Finance and Audit Committee received a memorandum from the director and chief operating officer of the TIF Commission that seemed to disparage the idea that the city should have a policy that limited in any way the use of TIF financing. We reviewed the memorandum and concluded that the city needed a policy to control and direct the use of TIF in order to limit risk, assure public confidence in the integrity of the TIF process, recognize the costs of the program, delineate the roles of City Council and the commission, focus TIF as a tool to achieve clear, specific, measurable public goals, and make developers understand City Council expectations.

Review of the Proposed Retirement Incentive (December 2002)

The Finance and Audit Committee asked us to review the proposed retirement incentive program. We found that the incentive could save money for the city, but the savings were uncertain. Savings depended on the employees who retired and the extent to which those positions were refilled. Refilling positions could reduce or eliminate the savings. Eliminating staff through retirement is not strategic—high priority

programs could be adversely affected. Finally, we found that other options for addressing the city's imbalance could be less expensive, less disruptive, or more strategic.

Analysis of TIF Commission's Tax Increment Financing Proposal (January 2003)

Councilman Evert Asjes asked us to provide an analysis of the TIF Commission's November 2002 tax increment financing proposal. We found that the proposal merely described current operating methods without providing any additional controls. The proposal did not identify program goals, limit eligibility, specify consequences for inadequate performance, or measure program impact. These policy components, recommended by the Government Finance Officers Association for economic development incentives, are incorporated in Resolution 010924, which would establish a policy for using TIF.

Kansas City Museum (April 2003)

In response to a constituent complaint, Councilmember Teresa Loar asked us to review how Union Station Kansas City, Inc. spends museum levy money on the Kansas City Museum. We found that Union Station Kansas City, Inc. allocates the museum levy to the Kansas City Museum. It appears that the use of museum levy money is consistent with the state requirement that spending be for museum purposes only.

Appendix B

Reports Issued, Fiscal Years 2000-2002

Performance Audits

Emergency Medical Services System (January 2000)
Land Trust of Jackson County, Missouri (February 2000)
Police Citizen Complaint Process (March 2000)
Review of the 1999 TIF Annual Report (August 2000)
Citywide Management of Take-Home Vehicles (November 2000)
Health Department Food Protection Program (January 2001)
Consolidating City and Police Support Services (January 2001)
Controlling Development's Impact on Storm Water Runoff (April 2001)
Liberty Memorial Restoration (April 2001)
Revenue Division Document Processing Unit (May 2001)
Department of Housing and Community Development: Review of
Subrecipient Selection, Monitoring and Reporting (July 2001)⁸
Strengthening City Contracts: Aviation Department Relighting Contract
(October 2001)
Kansas City, Missouri Police Department Fees and Service Charges
(November 2001)
KCI News and Gift Concessionaire Selection Process
(December 2001)
Concurrent Review: ERP Solicitation (April 2002)
Span of Control (April 2002)
Parks and Recreation Department Community Centers (April 2002)

Follow-Up Audits

Childhood Lead Poisoning Prevention (July 1999)
Snow Removal (July 1999)
Tow Service Program (August 1999)
Water Services Department: Backflow Prevention Program
(August 1999)
Vital Registry and Health Statistics Program (March 2000)
Solid Waste Management and Illegal Dumping (April 2000)
Cash Handling (April 2000)
Consolidation of Selected Activities of the Parks and Recreation and
Public Works Departments (April 2000)
Public Works Department: Street Closure Permit Activities (April 2000)
Solid Waste Division: Apartment Rebate Program (April 2000)

⁸ This report was issued jointly with the U.S. Department of Housing and Urban Development, Office of the Inspector General.

Kansas City Street Lighting Costs and Funding Alternatives
(August 2000)

Fire Fighting Force Resource Allocation (September 2000)

Street Resurfacing Contracts (September 2000)

Fees and Service Charges (September 2000)

Golf Course Retail Inventory Controls (October 2000)

Reporting Accidents, Damage and Loss (January 2001)

Human Resources Department (August 2001)

City's Flood Response (September 2001)

Sanitary Sewer Special Assessment Program (March 2002)

Special Reports

1999 Survey of Kansas City Businesses (February 2000)

Review of the Submitted Budget for Fiscal Year 2001 (March 2000)

Parks and Recreation Department: Recreation Program Performance
Measures (March 2000)

Kansas City Needs a Housing Policy (April 2000)

2000 Kansas City Citizen Survey (April 2000)

Comparative Analysis of Tax Effort (October 2000)

2000 Kansas City Citizen Survey: Benchmarking Report
(November 2000)

Review of Audits of Outside Agencies (January 2001)

Sales Tax Study (February 2001)

Review of the Submitted Budget For Fiscal Year 2002 (February 2001)

Information Technology Department Performance Measures
(March 2001)

Budget Process Practices (August 2001)

Analysis of Report Recommendations 1988-2001 (August 2001)

Good Governance Practices for Boards and Commissions (August 2001)

Review of Audits of Outside Agencies (January 2002)

Review of the Submitted Budget for Fiscal Year 2003 (March 2002)

2001 Business Focus Group Report (March 2002)

City Services Performance Report for Fiscal Year 2001 (March 2002)

City Auditor's Office Staff
(as of August 2003)

Mark Funkhouser, City Auditor

Anatoli Douditski
Michael Eglinski
Mary Jo Emanuele
Dottie Engle
Leslie M. Goldstein (part-time)
Nancy Hunt
Deborah Jenkins
Sharon Kingsbury
Amanda Noble
Joyce A. Patton
Sue Polys
Joan Pu
Julia Talauliker
Gary L. White
Vivien Zhi