

**City Auditor's Office
2011 Annual Report**

June 2011

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

CITY OF FOUNTAINS
HEART OF THE NATION



KANSAS CITY
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June 15, 2011

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, 2011, is presented for your review.

In fiscal year 2011, we released 9 audit reports and 5 memoranda. Our audits examined the following issues: the effectiveness of Taxpayer Services' efforts in collecting outstanding taxes and business license fees; the accuracy of and controls over pension and beneficiary payments; the benefits of trend and pattern analysis of Police workers' compensation cost and incident data; the adequacy of documentation of the city's geographic information system data; the effectiveness of the city's urban redevelopment program's contract monitoring and compliance processes; the effectiveness of the city's efforts to encourage ethical conduct; compliance with departmental practices and controls over the collection, deposit, and recording of city fees at a community center; and evaluation of the city's financial condition. We also conducted a citizen survey to obtain citizens' satisfaction with city services.

In fiscal year 2011, we identified \$3.62 in additional revenues or cost savings for every \$1 we spent. Our reports balanced our goal of suggesting ways the city could achieve quantifiable improvement in its efficiency and effectiveness, against a competing goal of ensuring appropriate controls are in place to prevent misuse or loss of city assets. Some recommendations, such as requiring geographic information system data to be documented, protect the city's investment in GIS and reduce inefficiencies. Other recommendations, such as instituting controls to ensure that pension information or transactions entered and approved by the same person are accurate and appropriate, and establishing separate change funds for community center cashiers, can prevent misuse or loss of assets.

We look forward to continuing to work with elected officials and management staff on finding ways to strengthen public accountability, improve the efficiency and effectiveness of city government, reduce costs and increase revenues, and provide information to facilitate decision making.

Gary L. White
City Auditor

City Auditor's Office 2011 Annual Report

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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 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. The City Council's Finance, Governance, and Ethics Committee oversees the activities of the city auditor.

Our Purpose

The mission of the City Auditor's Office is to provide the City Council with independent, objective, and useful information regarding the work of city government so the council may better exercise the power vested in it to improve the quality of life of the citizens of Kansas City.

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 City Auditor's Office conducts performance audits and prepares memoranda. Audit work is conducted in accordance with generally accepted government auditing standards. These standards require:

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

A performance audit provides assurance or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria. Performance audits provide objective analysis so that management and those charged with governance and oversight can use the information to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability.¹ A follow-up audit is a performance audit that determines the progress made in addressing findings identified in previous audits.

Occasionally councilmembers request information about pending legislation and other 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.

Most audits result in recommendations that should 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 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, 2007), p. 17.

Office Operations

Audit Selection

Audits can be initiated one of three ways:

- The City Council as a body may direct us to do an audit.
- The City Council's Finance, Governance, and Ethics Committee may direct us to do an audit.
- The city auditor can initiate an audit.

Previous City Councils have required the city auditor to conduct some audits on a regular basis. Ordinance 090034 requires the city auditor to distribute a governance assessment checklist to boards and commissions no less than every four years and to report on the results of the assessment. Resolution 090340 directs the city auditor to prepare and present the results of quarterly citizen satisfaction surveys.

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 audits 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 City Council and management.

Because weaknesses in governance or management cause financial and performance problems, we consider risks based on the control environment (how managers organize, direct, monitor, and report on a program) when we select audits. We look for ways to save, recover, or avoid costs but recognize that efficiency is a means to an end not an end in itself. We continue to serve the public interest by aiding the council in its oversight role and working with management to develop sound recommendations.

Expenditures

The City Auditor's Office had expenditures of about \$1.1 million in fiscal year 2011. (See Exhibit 1.)

Exhibit 1. City Auditor's Office Annual Expenditures

Category	Fiscal Year		
	2009	2010	2011
Personnel	\$1,266,680	\$1,069,019	\$1,030,738
Contractual	103,645	94,156	102,489
Commodities	6,429	3,216	10,261
Capital Outlay	0	0	1,294
Total	\$1,376,754	\$1,166,391	\$1,144,782

Source: PeopleSoft Financials.

Staffing

Staff Qualifications

The office was authorized 11 full-time equivalent positions in fiscal year 2011. All professional staff have advanced degrees in fields such as accounting, business administration, finance, law, public administration, and psychology. Several staff members have previous auditing and management experience in the public and private sectors. In addition, one staff member is a licensed attorney. Seven staff members have one or more professional certifications, including Certified Internal Auditor, Certified Management Accountant, Certified Public Accountant, Certified Government Financial Manager, Certified Information Systems Auditor, and Certified Government Auditing Professional.

In the fall of 2010, one of our staff, Joyce Patton, was awarded the 2010 Outstanding CPA in Government Award from the Missouri Society of Certified Public Accountants. The award annually recognizes one CPA who has significantly contributed to a government organization and growth of the CPA profession.

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 2011, auditors received an average of 78 hours of training by attending seminars, workshops, conferences, and in-house training sessions, including audio conference and webinars. Training topics included accounting, auditing, information technology, fraud, ethics, and performance measures.

To minimize our training costs, we partnered with the Finance Department's Accounts Division to provide audio training (sponsored by the Association of Government Accountants) for staff in both departments. In addition, staff attended free training sponsored by ACL Services Ltd., the Information Systems Audit and Control Association, the Institute of Internal Auditors, and the University of Kansas.

Professional Associations

Several staff members are active in organizations of auditors, accountants, and public managers. Professional associations include the Association of Local Government Auditors, the Association of Government Accountants, the Institute of Internal Auditors, the Missouri Society of Certified Public Accountants, the Information Systems Audit and Control Association, the Intergovernmental Audit Forum, and the Missouri Bar Association. In addition, one staff member is on the Missouri Society of Certified Public Accountants' Governmental Accounting 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 9 audit reports and 5 memoranda in fiscal year 2011, more than double the number of reports released in fiscal year 2010. (See Appendix A for a list and summary of the audits and memoranda.)

Outcomes

Implementation of Audit Recommendations

The primary benefits of the work of the City Auditor's Office include government accountability, 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.

In fiscal year 2011, 68 percent of our recommendations were designed to strengthen management controls, 27 percent addressed cost reductions or revenue increases, and 5 percent addressed improving services. 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 2011, management agreed with 99 percent of our report recommendations.

An audit tracking process ensures that the City Council is updated on important operational issues and helps ensure that recommendations

made to improve city operations are implemented. In 1987, the City Council directed the city manager to establish a policy and procedure to track department progress in implementing audit recommendations. Administrative Regulation (AR) 1-11 outlines the audit report tracking system (ARTS). The AR requires departments to complete an audit tracking report, including a summary of the progress made toward implementing each recommendation, every six months and submit it to the city manager. The city manager is supposed to distribute the ARTS report to the city auditor and the appropriate council committee.

Agreeing to implement a recommendation does not guarantee that it will or can be implemented. Therefore, we use the actual implementation rate as another means to measure our effectiveness. Our goal is for 75 percent of our recommendations to be implemented within two years of when a report is issued.² We use the responses in the ARTS report to determine our implementation rate. We have been unable, however, to report an implementation rate for the last several years because the ARTS process was suspended, resulting in a backlog of ARTS reports. In May 2011, the new City Council expressed its support of the ARTS process and instructed the city manager to address the backlog. He recently assigned an individual responsibility for ensuring departments prepare ARTS reports and scheduling presentations for council committee meetings. Once the process becomes current, we will be able to report our recommendation implementation rate.

Potential Economic Impact

The potential economic impact includes the estimated one-time and recurring annual revenue increase or cost decrease associated with report recommendations with an estimated monetary impact. The potential economic impact identified in 2011 was \$4.1 million. We estimate that our recommendation to require geographic information system data be documented would protect the \$2.4 million in salaries and benefits. Information Technology staff will spend over the next five years in creating and maintaining GIS data. Our recommendation that staff provide urban redevelopment contract monitoring information to the City Plan Commission so that agreements can be enforced could save the city \$1.7 million dollars over the next five years if the commission terminated the five non-performing contracts we reviewed.

² 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 2011, we averaged almost 1,530 staff hours per report issued, down from almost 1,850 hours in fiscal year 2010.

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 2011, we identified \$4.1 million in potential increased revenue or cost saving, resulting in a potential economic impact of \$3.62 for every \$1 of auditor costs.

Exhibit 2. City Auditor's Office Performance Measures

Performance Measures	Fiscal Years		
	2009	2010	2011
Inputs			
Expenditures	\$1,376,754	\$1,166,391	\$1,144,782
Auditors	10	8	8
Outputs			
Reports Issued	9	4	9
Memoranda	9	4	5
Outcomes			
Recommendation Agreement Rate ³	97%	88%	99%
Recommendation Implementation Rate ⁴	Unknown	Unknown	Unknown
Potential Economic Impact	\$250,000	\$0	\$4,139,181
Efficiency			
Hours per Report	1,271	1,847	1,528
Ratio of Economic Impact to Cost	\$0.18:1	\$0	\$3.62:1

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

³ Percentage of recommendations with which management agreed.

⁴ We could not determine the implementation rate because of the backlog of ARTS reports.

Appendix A

Reports Released in Fiscal Year 2011

Performance Audits

Involuntary Collections of Business Taxes (May 2010)
Kansas City Citizen Survey Report, Fiscal Year 2010 (August 2010)
Pension Payment Controls (September 2010)
Police Department Workers' Compensation (November 2010)
City Should Document GIS Data (November 2010)
Urban Redevelopment Contracts Should Be Monitored and Enforced
(December 2010)
City's Efforts to Encourage Ethical Conduct (February 2011)
Collection, Deposit, and Recording of Community Center Fees (March
2011)
Financial Condition Indicators (April 2011)

Memoranda

Fiscal Year 2010 Fourth Quarter Citizen Satisfaction Survey Results
(June 2010)
Fiscal Year 2011 First Quarter Citizen Satisfaction Survey Results
(September 2010)
Sample Legislation for Sales and Use Tax Refund Regulations (October
2010)
Fiscal Year 2011 Second Quarter Citizen Satisfaction Survey Results
(January 2011)
Fiscal Year 2011 Third Quarter Citizen Satisfaction Survey Results
(February 2011)

Performance Audits

Involuntary Collections of Business Taxes (May 2010)

This audit focused on the effectiveness of the city's efforts in collecting outstanding profits, withholdings, and convention and tourism taxes, and business license fees from 2004 to 2008.

We found that the slow speed at which Taxpayer Services identified, notified, and assessed delinquent taxes hampered the city's collection success. Depending on the type of tax, the city averaged between 121 days to 241 days after taxes were due to identify delinquent taxpayers. Once identified, it took years for some taxpayers to be notified of their potential delinquency and the case to be assigned to staff for assessment and processing. In addition, staff used inconsistent methods to assess delinquent business taxes, which created differing assessment amounts depending on which employee prepared the assessment. Staff also sent flawed case information to the Law Department, which had to be corrected before legal action could be pursued against delinquent taxpayers.

We also determined that Taxpayer Services had a serious morale and work environment problem, which most likely affected productivity. Employee morale was low and dissatisfaction with the work environment included perceptions of favoritism, disruptive behavior, and lack of management communication.

We made a number of recommendations to increase the speed with which delinquent and collection cases are processed; to improve the consistency and accuracy of tax assessments and lawsuit packets; to analyze the effectiveness of collection efforts; and to improve morale and the work environment. We also recommended the city consider state collection of some additional taxes to reduce collection costs and the backlog of unassigned cases.

Kansas City Citizen Survey Report, Fiscal Year 2010 (August 2010)

This audit provides results of the fiscal year 2010 citizen survey report and compared the results to those of 13 large regional U.S. cities and 25 metropolitan communities.

Overall, Kansas City residents' satisfaction with city services was mixed, but had improved since 2008. Satisfaction with 18 of 67 services had statistically significant increases while satisfaction with 12 city services

had statistically significant decreases. Maintenance of city streets, buildings, and facilities continued to receive respondents' highest rating for a service area that should receive added emphasis from city leaders.

Fire protection and rescue services was the highest rated service and the overall quality of trash collection services had the largest satisfaction increase. The overall quality of leadership provided by elected officials and the overall effectiveness of appointed boards and commissions were the two lowest rated services; the overall effectiveness of the city manager and appointed staff had the largest satisfaction decrease compared to the 2008 survey.

Compared to the benchmark cities and communities, Kansas Citians' satisfaction was below average for all but 2 of 44 benchmarked services. Citizen satisfaction with the city's ambulance service equaled the metropolitan area average and satisfaction with public safety services (police, fire, and ambulance) is higher than the large regional U.S. cities average. Compared to the benchmark cities, many of Kansas City's satisfaction scores have generally been below benchmark averages for the last five years.

Only half of those surveyed were satisfied with the overall quality of life in the city. The majority of respondents rated the city as a good or excellent place to live and work. A little less than half rated the city as a good or excellent place to raise children. All of these ratings reflected a statistically significant decrease from the 2008 survey and were below the metropolitan area benchmark averages. Compared to 2008, a statistically significant fewer number of respondents reported feeling safe at home or in their neighborhoods during the day, and downtown during the day and night.

Pension Payment Controls (September 2010)

This audit focused on the accuracy of pension and beneficiary payment amounts in the Employees' Retirement System and the Firefighters' Pension System.

We determined that pension and beneficiary payment amounts were usually accurate. The retirement benefit calculations followed city code except when an elected official retired with over 27 years of service or a firefighter retired on non-duty disability with 30 or more years of service. The audit also found that the annual cost-of-living adjustment (COLA) calculations were correct; however in one case we reviewed, a retiree received an extra COLA resulting in him receiving a higher monthly benefit than he was entitled to receive.

We determined that the Retirement Division had controls in place to ensure pension payments did not continue once a recipient died. In addition, to address findings in the retirement systems' financial audits, the city expanded its pension accountant's responsibilities to improve segregation of duties.

We found that some Retirement Division staff could both enter information into the pension assets custodian's database and approve it. In addition, there was no evidence that division staff routinely verified that deceased firefighters' children remained eligible for the monthly child allowance after they turned 18.

We made recommendations intended to ensure that pension benefits information and transactions entered into the pension custodian's database are accurate and appropriate, and to recoup COLA overpayments made to one retiree.

Police Department Workers' Compensation (November 2010)

This audit focused on Police workers' compensation cost and injury trend analysis the department could do to help reduce costs and injuries.

We concluded that the Police Department should expand its analysis of workers' compensation costs and injury data to include annual trend and pattern analysis. Although the department generated cost reports that identified costs over short periods of time, expanding its analysis to include annual costs would allow the department to identify trends. Knowing which costs are driving workers' compensation costs could help focus where the department can reduce costs or slow increases.

We also determined that the department should expand its incident analysis to look for annual trends and patterns in several groupings of injury data including the body part injured, division, position, and day of the week. In addition, the frequency with which the department used "other" to describe the activity the employee was engaged in at the time of the workers' compensation injury reduces the number of incidents the department can use to analyze injuries.

We made a number of recommendations intended to strengthen the department's analysis of workers' compensation costs and injuries; to improve the usefulness of the injury data collected by the department; and to utilize benchmarking data to determine how the department compares to other law enforcement agencies.

City Should Document GIS Data (November 2010)

The city's geographic information system (GIS) integrates hardware, software, and data for managing, analyzing, and displaying all forms of geographically referenced information. This audit focused on documentation of the city's GIS data maintained in the Information Technology Department's (ITD) centralized database.

We found that Information Technology did not require city staff who created and maintained GIS data layers in the city's centralized database to document this data. As a result, the only documentation about the data was the limited documentation that the software automatically generated. GIS data layers are made up of spatial data that city departments use to create maps and analyze data. Without written documentation about the data layer, when staff retire or change jobs, important information about the data is lost, which may result in the need to recreate the dataset. The city will waste money spent to create the data if staff do not properly document the data. We estimated that the city will spend at least \$2.4 million in salaries and benefits over the next five years for ITD staff to create and maintain this data. Besides the risk of wasting the money spent on GIS, lack of documentation could result in city decision-makers basing decisions on inappropriate data. In addition, GIS data users may be less efficient if they have to test data for completeness or contact the data developer with questions that documentation could have answered.

To protect the city's investment in GIS data and improve staff efficiency, we recommended ITD require GIS data documentation for datasets published on ITD's GIS database.

Urban Redevelopment Contracts Should Be Monitored and Enforced (December 2010)

This audit focused on compliance with city-evaluated, approved, and monitored urban redevelopment projects.

We concluded that some property owners who received property tax abatements under the city's urban redevelopment program did not fulfill their obligations. Contract compliance had been a problem for years, despite staff efforts to encourage compliance.

We found that the city does not have a monitoring process in place to systematically determine whether developers are meeting their contractual obligations to the city. In addition, limited staffing, fragmented responsibilities, lack of procedures, and varied and changing contract requirements have contributed to the lack of contract oversight.

We determined that terminating redevelopment contracts could return properties to the tax rolls, producing millions of dollars in additional revenues. Taxing jurisdictions would have received an additional \$2.3 million for tax year 2009, including \$372,000 for the city, had the city terminated the contracts and abatements for five projects we reviewed that were not fulfilling their contract obligations.

We made a number of recommendations intended to ensure that urban redevelopment contracts are monitored and that appropriate actions are taken when obligations are not met. In addition, we recommended that staff review contract requirements and in future contracts include only those provisions that will be monitored and enforced.

City's Efforts to Encourage Ethical Conduct (February 2011)

This audit focused on reviewing the city's current practices for encouraging ethical conduct and identifying recommended practices for effective ethics programs.

We concluded that the city had the basic elements recommended for an effective ethics program – a code of ethics; an ethics handbook; ethics training for new employees and elected officials; an administrative ethics committee comprised of senior management; an ethics hotline; and whistleblower protection. However, these tools needed to be strengthened. The Ethics Handbook had not been revised substantively since 1999; ethics training did not occur as often as required by city code; the city's Committee on Administrative Service Ethics was not active; the city's ethics hotline was not publicized to the public; and information about whistleblower protection was not in the city's ethics-related materials.

We made a number of recommendations to strengthen the city's ethical culture through increasing the frequency of communication from top management to employees about ethical expectations; improving accessibility to the city's ethics-related materials; and public promotion of the city's ethical standards and expectations, and its commitment to being an ethical organization.

Collection, Deposit, and Recording of Community Center Fees (March 2011)

This audit focused on the adequacy of the controls over the collection, deposit, and recording of fees at a single community center.

We determined that community center staff missed opportunities to collect all fees owed and did not always charge the fees established by the Board of Parks and Recreation Commissioners. Staff sometimes accepted a monthly pass as payment for someone other than the pass holder and accepted passes for activities not covered by the passes. During times of peak activity, one employee was often responsible for processing payments and monitoring other community center activities, making it difficult to ensure that all patrons paid. In addition, controls to ensure that attendees taking classes paid were not always followed.

We also determined that the community center's change fund balanced and headquarters staff performed reconciliations more often than required. Significant city regulations that staff did not follow included cashiers sharing one change fund, staff not restricting access to the cashiering area, and staff not always making deposits timely.

We made a number of recommendations to improve cash handling including improving staff compliance with established requirements; using automated controls in the software program used to record sales; better matching of staff assignments to cashiering and monitoring needs; and charging fees established by the board.

Financial Condition Indicators (April 2011)

This audit focused on evaluating the city's financial condition using financial data from Comprehensive Annual Financial Reports and analysis of financial indicators looking at the use of resources during a fiscal year and the resources available at the end of the fiscal year.

We concluded that the city's overall financial condition was mixed. The majority of the indicators associated with the use of resources were favorable and suggested a relatively strong financial condition related to the city's ability to meet current obligations. However, the indicators associated with the availability of resources were mostly unfavorable. Three indicators raised concerns of potential financial stress and suggested a relatively weak financial condition associated with the city's ability to meet long-term obligations.

We also determined that although the city has debt and fund balance policies in place that should assist efforts to monitor and improve the city's financial condition, it does not have benchmarks related to solvency, leverage, capital, or pension benefit payments.

To improve the city's ability to monitor its financial condition and achievement of financial goals, we recommended the city manager

develop financial benchmarks related to solvency, leverage, capital, and pension benefit payments.

Memoranda

Fiscal Year 2010 Fourth Quarter Citizen Satisfaction Survey Results (June 2010)

This memo presented the fourth quarter results of the Fiscal Year 2010 Citizen Satisfaction Survey. Council Resolution 090340 directs the city auditor to prepare quarterly citizen satisfaction surveys and present the results in City Council business sessions.

Fiscal Year 2011 First Quarter Citizen Satisfaction Survey Results (September 2010)

This memo presented the first quarter results of the Fiscal Year 2011 Citizen Satisfaction Survey. Council Resolution 090340 directs the city auditor to prepare quarterly citizen satisfaction surveys and present the results in City Council business sessions.

Sample Legislation for Sales and Use Tax Refund Regulations (October 2010)

This memo, requested by Councilman John Sharp, provided the City Council with legislative language from those states that surround Missouri and require vendors to return refunds for sales and use taxes to the original purchaser.

Fiscal Year 2011 Second Quarter Citizen Satisfaction Survey Results (January 2011)

This memo presented the second quarter results of the Fiscal Year 2011 Citizen Satisfaction Survey. Council Resolution 090340 directs the city auditor to prepare quarterly citizen satisfaction surveys and present the results in City Council business sessions.

Fiscal Year 2011 Third Quarter Citizen Satisfaction Survey Results (February 2011)

This memo presented the third quarter results of the Fiscal Year 2011 Citizen Satisfaction Survey. Council Resolution 090340 directs the city auditor to prepare quarterly citizen satisfaction surveys and present the results in City Council business sessions.

Appendix B

Reports Issued, Fiscal Years 2008 - 2010

Police Computer-Aided Dispatch Data Reliability (August 2007)
Pandemic Flu Preparedness (October 2007)
Governance Assessment 2007 (October 2007)
Stormwater Fee Billing (November 2007)
Community Improvement District Reporting Needs Improvement
(December 2007)
City Manager Needs to Strengthen RFP Contracting Practices (January
2008)
Impact of Early Retirement Incentive Program (February 2008)
Capital Improvements Management Office Follow-up (February 2008)
Review of Audits of Outside Agencies (February 2008)
Review of Submitted Budget for Fiscal Year 2009 (March 2008)
Kansas City Citizen Survey Report (March 2008)
Review of 2003 – 2006 Commercial Audits of Jackson and Platte
Counties (June 2008)
Police Case Clearance (September 2008)
Governance Assessment 2008 (October 2008)
Kansas City Citizen Survey Report (November 2008)
Kansas City Global Commission (January 2009)
Review of Audits of Outside Agencies (February 2009)
Minority and Women Business Enterprise Program (April 2009)
Listening to the Workforce 2008 Employee Survey (April 2009)
City Purchasing Card Program (April 2009)
The City Could Do More to Reduce the Risk of FMLA Abuse
(October 2009)
Resolution Tracking (October 2009)
E-Service Systems Security (October 2009)
Master Vendor File Data Reliability (April 2010)

City Auditor's Office Staff
(As of April 30, 2011)

Gary L. White, MBA, CMA, CGFM
City Auditor

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Nancy Hunt, MBA, JD
Deborah Jenkins, MA, CIA, CGAP
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Joyce A. Patton, MS, CPA
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