

# OFFICE OF THE CITY AUDITOR ANNUAL REPORT

June 2017

## Audits and Activities of the City Auditor's Office in Fiscal Year 2017



CITY OF  
KANSAS CITY,  
MISSOURI

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CITY OF FOUNTAINS  
HEART OF THE NATION



KANSAS CITY  
MISSOURI

## Office of the City Auditor

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June 8, 2017

Honorable Mayor and Members of the City Council:

The City Auditor's Office promotes government accountability, transparency, and improved city operations through independent evaluations of city departments and programs. This annual report summarizes our activities, results, and audit reports issued for the fiscal year ended April 30, 2017.

We achieved our goal of releasing nine audits in fiscal year 2017. We also released two council memoranda. The audits evaluated a range of city programs and activities across the City Council's goal areas of Finance and Governance; Neighborhoods and Healthy Communities; Planning, Zoning, and Economic Development; Public Safety; and Transportation and Infrastructure. Our audits examined the following issues:

- public accountability and transparency of the Independence Avenue Community Improvement District;
- the relevance, understandability, comparability, timeliness, consistency, and reliability of four performance measures used by the Communicable Disease Prevention and Public Health Preparedness Division;
- whether the city can improve the efficiency of its investigation of equal employment opportunity complaints;
- the adequacy of the city's bike plan to guide the implementation of on-street bike infrastructure to achieve city goals;
- security practices to mitigate cyber risks on smartphones and tablets used for city business;
- the Fire Department's implementation of safeguards to protect controlled substances;
- whether the city has incorporated recommended practices into its hotline activities;
- the city's ability to access executed city contracts; and
- how the Police Department's take-home vehicle program impacts its allocation of vehicle resources.

Our reports suggested 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 \$4.8 million in public monies or assets.

The City Auditor's Office has a highly qualified staff. All audit staff members have master's degrees and seven of the staff hold a combined 12 professional certifications or licenses. We are also actively involved in our profession. The city auditor serves on the comptroller general of the United States' Domestic Working Group, an advisory council to the comptroller general. Additionally, four staff members hold leadership roles in audit-related professional associations and one staff member served as the team leader for a peer review of an audit office in another jurisdiction.

We appreciate the Mayor and City Council's ongoing commitment and support of an independent audit function. We also appreciate the 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, improve the efficiency and effectiveness of city government, reduce costs or increase revenues, and provide information to facilitate decision making.



Douglas Jones  
City Auditor

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# City Auditor's Office 2017 Annual Report

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## Mission and Goals

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

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### 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 to improve city services. Our goals when evaluating department and program performance are to:

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

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 making information about city performance transparent and understandable and seeking ways to connect with residents. We successfully engage the public in a number of ways.

- Making audits and other reports available on our website and the city's open data portal. In fiscal year 2017, 185 different audits and other reports were accessed almost 14,800 times.
- Presenting audits and other reports to council committees, city boards and commissions, and other internal and external groups. In fiscal year 2017, we made 40 presentations.
- Soliciting audit suggestions from the public via our website. In fiscal year 2017, the public submitted 24 audit topic suggestions.
- In late June 2016, we started our own twitter account (@KCMOCityAuditor) to keep the public informed about our audits and upcoming presentations, where to find our reports online, and how to submit their audit suggestions. In fiscal year 2017 we sent out over 300 tweets about our activities.

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## Our Work Products

The City Auditor's Office conducts performance audits and prepares memoranda. Audit work is conducted in accordance with *Government Auditing Standards*. These standards require all of the following.

- Professionally competent staff
- Independence
- Professional judgment in conducting and reporting on audits
- 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 findings or conclusions based on an evaluation of sufficient, appropriate evidence against stated criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability.<sup>1</sup>

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.

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.

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<sup>1</sup> Comptroller General of the United States, *Government Auditing Standards* (Washington, DC: U.S. Government Printing Office, 2011), p. 17.



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## Office Operations

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### How Audits Are Selected

Audits can be initiated one of two ways:

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

When selecting audit topics for our annual audit plan, 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 considers a variety of factors including risks, City Council goals, KCStat, citizen surveys, and past audits. We also consider complaints we receive, as well as input and concerns from the City Council and city management. Additionally, we ask the public for their audit suggestions and since fiscal year 2015 we have conducted at least one audit each year inspired by their suggestions.

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

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## Expenditures

The City Auditor's Office had expenditures of almost \$1.3 million in fiscal year 2017. Personnel costs account for about 96 percent of our budget. (See Exhibit 1.)

Exhibit 1. City Auditor's Office Annual Expenditures

Category	Fiscal Year		
	2015	2016	2017
Personnel	\$1,174,179	\$1,198,842	\$1,192,758
Contractual	45,710	50,535	71,582
Commodities	2,473	1,794	1,960
Capital Outlay	0	0	3,774
Total	\$1,222,362	\$1,251,171	\$1,270,074

Source: PeopleSoft Financials.

## Staffing

### Staff Qualifications

The office has ten 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 almost 160 years of audit experience.

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.

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## Professional Development

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### 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.

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### Continuing Education

We exceeded our requirements for continuing professional education hours. Government auditing standards require that each audit staff member complete at least 80 hours of continuing education every two years, with a minimum of 20 hours in each year. In fiscal year 2017, auditors received an average of 71 hours of training by attending seminars, workshops, conferences, college classes, and in-house training sessions, including audio conferences and webinars. Training topics included auditing, data analytics, data security, economics, ethics, fraud, law, leadership, report writing, and sampling.

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

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### Professional Associations

The office as well as individual staff members belong to and are active in a number of professional associations of auditors, accountants, and public managers. Our 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, the Association of Certified Fraud Examiners, and the Missouri Bar Association.

We serve in leadership roles in our professional organizations. The city auditor is the chair of the Mid-America Intergovernmental Audit Forum Executive Committee and is the forum's local government representative to the National Intergovernmental Audit Forum. In May 2016, the Mid-America Intergovernmental Audit Forum hosted the 21<sup>st</sup> Biennial Forum of Government Auditors in Kansas City. In addition, the city auditor serves on the comptroller general of the United States' Domestic Working Group, an advisory council to the comptroller general.

Several staff serve on committees with the Association of Local Government Auditors, including the Peer Review, Advocacy, and Survey committees. One staff member is the treasurer and on the board of directors for the Kansas City Chapter of the Information Systems Audit and Control Association; one is on the Missouri Society of Certified Public Accountants' Governmental Accounting Committee; and one is the secretary for the Kansas City Chapter of the Association of Government Accountants.

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## Performance Measures

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### 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 years.

Exhibit 3. City Auditor's Office Performance Measures

Performance Measures	Fiscal Years		
	2015	2016	2017
<b>Inputs</b>			
Expenditures	\$1,222,362	\$1,251,889	\$1,270,074
Auditors	8	8	7
<b>Outputs</b>			
Reports Issued	7	10	9
Memoranda	2	1	2
<b>Outcomes</b>			
Recommendation Agreement Rate <sup>2</sup>	91%	100%	91%
Potential Financial Impact	\$493,845	\$10,000	\$0
<b>Efficiency</b>			
Average Hours per Report	1,534	913	1,446

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

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### Outputs

We issued nine audit reports, achieving our goal for the number of audits issued in fiscal year 2017. We also issued two memoranda in fiscal year 2017. (See Appendix A for a list and summary of the audits and memoranda.)

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### 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

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<sup>2</sup> Percentage of recommendations with which management agreed.



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 61 recommendations in fiscal year 2017. About 66 percent of them were designed to strengthen management controls, 21 percent to improve services, and 13 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 report recommendations. In fiscal year 2017, 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. In November 1987, the City Council directed the city manager to establish a process to track department progress in implementing audit recommendations. This process is called the Audit Report Tracking System or ARTS. In August 2016, the City Council transferred responsibility for the ARTS process to the city auditor. City departments, boards, commissions or other offices of the city audited by the city auditor are required to submit a progress report to the city auditor every six months on the implementation of audit recommendations.

This new responsibility supports our charter mandate and mission and will provide additional information to measure the effectiveness of our audit work. In fall 2016, we began the process of working with management to address the backlog of ARTS reports for audits issued in fiscal years 2014 through 2016 as well as ARTS reports for recent audits. Once we have addressed the backlog, we will be able to report a recommendation implementation rate. Our goal is for 75 percent of our recommendations to be implemented within two years of when an audit is issued.

### **Potential Financial Impact**

The potential financial impact includes the estimated one-time or recurring annual revenue increase or cost decrease associated with report recommendations with an estimated monetary impact. For recurring increased revenues or decreased costs, we estimate the savings/reduction for five

years. Although we did not quantify any direct financial impact in reports released in fiscal year 2017, recommendations in a number of our audits have indirect financial impact such as safeguarding public assets, improving public accountability, and protecting public monies. For example:

- In our *Changes to Police Take-Home Program Could Improve Vehicle Resource Management* audit, we determined that commuting and personal use of Police take-home vehicles costs about \$1.5 million a year. Our recommendations to match vehicle resources to call back responsibilities; reevaluate the use of public vehicle resources used by officers in off-duty, private employment; using alternative methods of compensating some civilian employees in lieu of providing take-home vehicles; and assigning lower mileage vehicles to employees whose positions require substantial driving or specialized equipment could save the department money and provides an opportunity to better allocate limited resources.
- Mobile devices are subject to numerous security threats and breaches can be costly. In our *Mobile Device Security Risks* audit, our recommendation to implement mobile device management software on mobile devices used for city business and other recommendations to ensure city data accessed by and stored on mobile devices is more protected and mobile device security requirements are followed, should help the city avoid an estimated \$940,000 over the next five years in costs to investigate, contain, and remediate cyber-attacks.
- In our *Bike KC Inadequate to Achieve City Goals* audit, we recommended the city incorporate recommended elements of a bike plan in the city's master bike plan. Doing so should ensure the city's bicycle infrastructure is expanding efficiently and should help protect the \$1.6 million in federal grants the city has received for on-street bike projects from being reallocated or forfeited.
- In our *Independence Avenue Community Improvement District Should Improve Accountability and Transparency* audit, our recommendations to improve the CID's internal control system and transparency should help protect more than \$730,000 the CID receives annually from taxpayers.

## **Efficiency**

### **Staff Hours Per Report**

We averaged about 1,450 hours per audit in fiscal year 2017, this is up from about 915 in 2016.

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## Appendix A

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### Reports Released in Fiscal Year 2017

#### Performance Audits

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 (October 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)

#### Memoranda

Police Department Comparative Information (September 2016 – Revised October 2016)  
Worker's Compensation Program Contract Administrative Costs (September 2016)



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## Performance Audits

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

This audit focused on determining how the use of take-home vehicles (excluding vehicles assigned to undercover officers) impacts the department's allocation of vehicle resources.

We determined that the Police Department did not know how much its take-home vehicle program costs. The department entered into a labor agreement providing take-home vehicles to command staff without calculating the cost. The department did not track basic information related to the use of take-home vehicles including when or how frequently officers were called back to work outside of their normal working hours; whether take-home vehicle accidents occur when an officer is using the vehicle for personal or business use; or the non-monetary benefits of the take-home program.

We found that the department could better allocate resources by matching vehicle resources to call back responsibilities; reassessing the use of vehicle resources used by officers in off-duty private employment; implementing the use of alternative methods of compensating some civilian employees in lieu of providing take-home vehicles; and assigning lower mileage vehicles to employees whose positions require substantial driving or specialized equipment.

We also determined that the department could increase police visibility in the community by marking take-home vehicles and using KCPD license plates on sworn officers' take-home vehicles.

We made recommendations to improve the use of department vehicle resources; ensure take-home vehicle program costs and usage are analyzed; reduce program costs; and improve the effectiveness of take-home vehicles assignments.

### **Contract Accessibility Could Be Improved (July 2016)**

This audit focused on the accessibility of the city's executed contracts. We could only test contracts that could be identified through the city's financial system or the city's legislative tracking system because there is not a single source identifying city contracts.

We determined that although city regulations required contracts to be centralized, they were not. Some contracts were retained by the Finance Department, some by the General Services, Procurement Division, and some by individual departments. Some contracts that have been part of a contract dispute have been difficult to locate and the city has had to rely on the other party's copy of the contract. We determined that the city would benefit from an electronic, centralized contract repository which would improve the ease of contract accessibility.

We made recommendations intended to improve the city's ability to meet the changing needs of the city's organizational structure and improve contract accessibility and transparency.

### **Recommended Practices Would Strengthen Hotline Operations (August 2016)**

This audit focused on the extent to which the city has incorporated recommended practices into its hotline activities.

We determined that the city did not follow many recommended practices. While the city's contract with its hotline intake vendor incorporated recommended practices, the city did not consistently update information for the vendor to pass on to callers or periodically test the call intake process to ensure proper operations. In addition, there were not any policies and procedures to guide hotline operations.

We also concluded that hotline investigations took too long and were not thorough. The city also did not consolidate, analyze, or report information from the hotline and other related sources to identify trends, trouble spots, and opportunities for improvement or correction.

We made recommendations to improve communications with hotline callers; promote consistency and continuity in hotline operations; increase the quality and timeliness of hotline investigations; and demonstrate management's commitment and support of the city's ethical environment.

### **Fire Department: Safeguarding Controlled Substances (October 2016)**

This audit focused on whether the Kansas City Fire Department implemented safeguards to protect controlled substances used on its ambulances and advanced life support (ALS) pumpers trucks.



We concluded that the Fire Department implemented safeguards over controlled substances used on its ambulances and ALS pumpers including storing drugs in locked storage compartments; performing some physical inventories of drugs; disposing of partially used drugs in front of witnesses; and tracking the chain of custody over drug boxes between shifts.

We also determined that the Fire Department should improve its tracking of expired drugs and perform a comprehensive annual, written inventory of all drugs. The department could strengthen its ability to deter theft by segregating the ordering, pickup, and payment of controlled substances and requiring chain of custody signatures when drug boxes are exchanged between paramedics and the department delivery driver.

Additionally, the Fire Department should update or develop written policies and procedures over controlled substances to serve as a guide to empower staff to be consistent in their actions and outline the authority and responsibility of individual employees. Also, the safeguards over drug vaults used to secure controlled substances on ambulances and ALS pumpers should be strengthened.

We made recommendations to strengthen the physical security of drugs, improve the ability to detect inventory errors and loss, and establish and document appropriate employee roles and responsibilities.

### **Mobile Device Security Risks (November 2016)**

This audit focused on whether the city took adequate measures to mitigate security risks related to smartphones and tablets used for city business.

We determined that the city's mobile device security policies lacked critical safeguards such as requiring operating system updates, location services to be disabled when not in use, immediate reporting of lost devices to the Information Technology Division, safeguards for syncing and backing up mobile devices used for city business, and encryption on data stored on Surface tablets.

Although city policies required some key security features to be implemented on users' mobile devices, not all city smartphone and tablet users followed the policies.

We made recommendations to increase the amount of training employees receive about mobile device security to ensure

mobile device users understand the importance of mobile device security requirements and how to follow them. Additionally, we recommended implementing a mobile device management software system to enforce critical mobile data security requirements.

### **Bike KC Inadequate to Achieve City Goals (December 2016)**

This audit examined whether Bike KC, the city's bike plan, was adequate to guide staff in the implementation of on-street bike infrastructure to achieve city goals. We conducted this audit based on audit suggestions from the public.

We concluded that Bike KC was not adequate to guide city staff towards meeting the city's multi-modal transportation goal or the City Council's goal of the city becoming a platinum level bike friendly city by 2020. Bike KC lacked most of the recommended elements of a bicycle master plan. It did not include goals and objectives, benchmarks, policies, design guidelines, recommendations for the types of bicycle facilities to include on road segments, or an implementation plan.

We found that the Bicycle and Pedestrian Advisory Committee's (BPAC's) recommendations had not been adequately incorporated in the development of an update to Bike KC. Although BPAC recommended that updates to BIKE KC include recommended elements of a master bicycle plan, the proposed update did not include the elements and was not adequate to achieve city goals.

We determined that Bike KC was only lines on a map to delineate bike routes. About half of the city's identified bike routes in Bike KC were not suitable for the average bicyclist. Approximately 90 percent of Bike KC's built routes did not include a separate, dedicated space for bicyclists. Additionally, the city was not expanding the city's bicycle infrastructure efficiently and federally funded projects faced delays and increased costs.

We made recommendations intended to improve Bike KC's guidance to staff to better meet the city's biking goals and improve public input.

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

This audit focused on whether the city's Equal Employment Opportunity and Diversity (EEO) Office could improve its documentation and recordkeeping of investigations of submitted complaints.

We found that the EEO Office's procedures manual included recommended practices for workplace investigations but the practices were not documented in EEO investigation records. In addition, the EEO Office did not have a record of every complaint submitted to its office and did not always explain to complainants why an investigation would or would not be conducted.

We determined that the EEO Office's database used to track EEO complaints was inaccurate and incomplete. Because the data was not reliable, we could not evaluate the timeliness of the investigation process. Additionally, the calculation used by the EEO Office to determine the average number of days to complete an investigation was inaccurate and underreported the time because it included cases that were not investigated.

We made a number of recommendations intended to improve the EEO Office's investigation documentation, records, and communications and the accuracy, completeness, and use of EEO data. Implementation of the recommendations should improve the overall efficiency and management of the investigation process.

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

This audit focused on four performance measures the division used to assess how well it achieved its goals and objectives. For each measure, we determined whether the measure was relevant, understandable, comparable, timely, consistent, and reliable.

We concluded that three measures were at least partially relevant to the division's goals and objectives, included targets by which their performance could be compared, and were reported timely to Health Department management. We determined the fourth measure was not relevant to the division's goals and objectives.

We determined that the division could make it easier for users to understand the measures by clarifying measure titles and providing detailed descriptions. Additionally, the department could improve the reliability of the measures by implementing a systematic quality assurance process to review data calculations and developing written procedures documenting the calculation method.

For each measure relevant to the division's performance, we listed the measure's strengths and how the division could improve the measure. We recommended the division address each improvement listed for each of these measures and eliminate the measure that was not relevant to the divisions' goals and objections.

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

This audit, which was suggested by the public, focused on the Independence Avenue Community Improvement District's (IACID) transparency and accountability.

We concluded that the IACID had not established an internal control structure to protect the more than \$730,000 in annual sales and use tax revenues collected from the public. Our review of IACID payments and reimbursements identified problems in forty percent of the expense records reviewed. Payments and reimbursements were not always supported by appropriate documentation, some payments were made in error, incompatible duties were not segregated, and checks were not signed by two individuals as required.

We determined that the IACID should be more transparent. The IACID board did not appear to have consistently complied with the state Sunshine Law, Community Improvement District Act, and other legal requirements. Some board resolutions were not reflected in board minutes and individuals who were not board members made and seconded motions and may have voted during board meetings. The IACID had not established and maintained a consistent board meeting schedule and the IACID website had limited and sometimes inaccurate information.

We also found that the governance and management structures of the IACID and its managing agency had individuals who served both organizations as board members, officers, and/or employees, making conflicts of interest inevitable. Board

members did not follow IACID bylaws and resolution requirements to mitigate these conflicts.

We made recommendations to improve the IACID's accountability and transparency.

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## **Memoranda**

### **Police Department Comparative Information (September 2016 – revised October 2016)**

This memo was in response to Councilmember Scott Wagner's request for comparative information on police department demographics and metrics.

### **Worker's Compensation Program Contract Administrative Costs (September 2016)**

This memo was in response to Councilmember Kathryn Shield's request for information regarding payments to Thomas McGee Insurance and Lockton Companies for their service related to the city's worker's compensation program.



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## Appendix B

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### Reports Issued, Fiscal Years 2014 - 2016

Timeliness of Water System Repair and Surface Restoration (May 2013)

TWS Technical Services, LLC, Improperly Certified as a Minority Business Enterprise (June 2013)

Traffic Management Center (October 2013)

Citywide Overtime (November 2013)

Fire Code Inspection Program (January 2014)

City Owned Surplus Personal Property (February 2014)

Municipal Court Docketing System Security (February 2014)

Managing Community Center Facility Use: Summer 2013 Hockey League at Line Creek (April 2014)

Fire CAD System Preparedness (October 2014)

KC Regional Police Academy: Are All Costs Included in Academy Fees? (November 2014)

City's Performance Under the HUD Memorandum of Agreement (April 1, 2013 – April 30, 2014) (December 2014)

Employees' Response to Phishing Email Put City Information Systems at Risk (March 2015)

Leasing City-Owned Property (April 2015)

Street-Related Permit Fees Need Review and Adjustment (April 2015)

The City Should Follow Recommended Practices to Protect Personally Identifiable Information (April 2015)

The Accuracy and Validity of 311 Data Could Be Improved (June 2015)

2015 Governance Assessment (August 2015)

2015 Governance Assessment with Responses from Previously Non-Reporting Organizations (October 2015)

Public Private Partnership: KC Streetcar (October 2015)

City's Performance Under the HUD Memorandum of Agreement (May 1, 2014 – April 30, 2015) (November 2015)

City Could Strengthen Succession Planning Policy (December 2015)

Compliance with Street Plate Requirements Could Improve Ride Quality and Safety (December 2015)

Enterprise Funds: Financial Condition Indicators (January 2016)

Listening to the Workforce – 2016 Employee Ethics Survey (April 2016)

Land Bank's Contract and Deed of Trust Monitoring Processes Should Be Strengthened (April 2016)





**City Auditor's Office Staff**

(As of April 30, 2017)

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

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