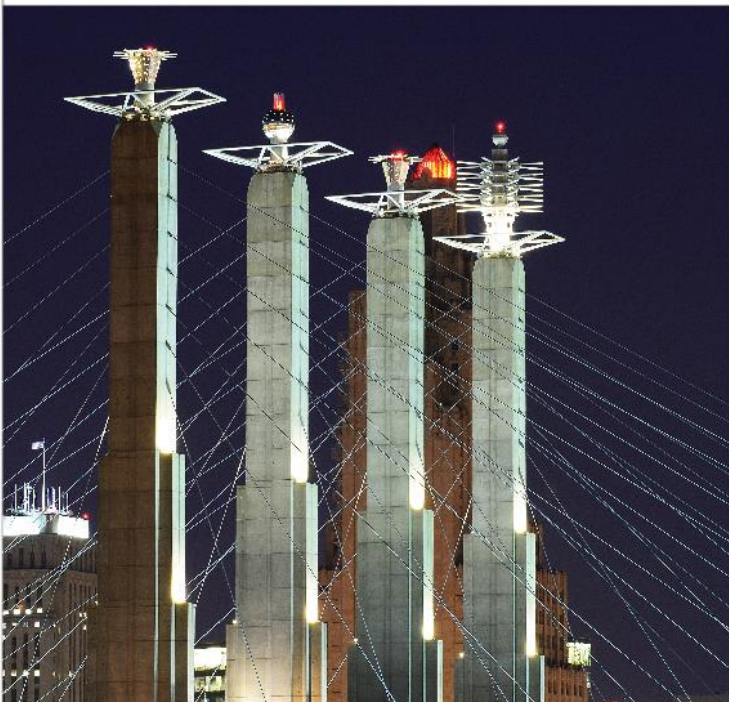


OFFICE OF THE CITY AUDITOR

ANNUAL REPORT

June 2018

Audits and Activities of
the City Auditor's Office
in Fiscal Year 2018



CITY OF
KANSAS CITY,
MISSOURI

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CITY OF FOUNTAINS
HEART OF THE NATION



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MISSOURI

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June 4, 2018

Honorable Mayor and Members of the City Council:

The City Auditor's Office promotes government accountability, transparency, and improved city operations through independent assessments of city departments and programs. This report summarizes our activities, results, and audit reports issued for the fiscal year ended April 30, 2018.

We released six performance audits and one council memorandum in fiscal year 2018. 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; and Public Safety. Our audits examined the following issues:

- Animal Health and Public Safety's effectiveness in enforcing animal care and control ordinances and achieving desired outcomes with respect to operations and employee training;
- the timeliness and accuracy of the General Services Department's process of paying for goods and services;
- the ability of the arterial street impact fee program to fund infrastructure;
- the Fire Department's fire suppression and emergency medical services resources, deployment, and workload compared to other jurisdictions;
- the timeliness of Land Development Division plan reviews; and
- the Parks and Recreation Department's environmentally sustainable practices to manage and maintain natural resources.

Our reports recommended ways the city could increase revenues or decrease costs by \$17 million. We also identified 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 \$184 million in public monies or assets.

The City Auditor's Office has a highly qualified staff. All auditors 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 and another as a team member for peer reviews of audit offices in other jurisdictions.

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

City Auditor's Office 2018 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 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.

Our Mission

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

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

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

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

- 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 costs or increase revenues;
- improve safeguards over city monies and assets;
- provide information, analysis, and recommendations to elected officials and management to facilitate decision making;
- identify emerging issues elected officials and management should consider, and
- strengthen public accountability and transparency.

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

- Making audits and other reports available on our website. In fiscal year 2018, 200 different audits and other reports were accessed 9,150 times.
- Publicly presenting audits and other reports to council committees, city boards and commissions, and other internal and external groups. In fiscal year 2018, we made 49 presentations.
- Soliciting audit suggestions from the public via our website. In fiscal year 2018, the public submitted 57 audit suggestions.
- Using our 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 2018, we sent out approximately 500 tweets about our activities.

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 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.¹

Most audits result in recommendations that should improve resource utilization, better protect city assets, increase productivity, or correct wasteful practices. Audit recommendations can improve services to the public by making programs more effective and efficient. In addition, 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.

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

Office Operations

How Audits Are Selected

Audits can be initiated one of two ways:

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

When selecting audit topics for our annual audit plan, we 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 and information sources 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, city management, and the public.

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

Expenditures

The City Auditor's Office had expenditures of about \$1.2 million in fiscal year 2018. Personnel costs accounted for about 94 percent of our budget. (See Exhibit 1.)

Exhibit 1. City Auditor's Office Annual Expenditures

Category	Fiscal Year		
	2016	2017	2018
Personnel	\$1,198,842	\$1,192,758	\$1,156,074
Contractual	50,535	71,582	70,600
Commodities	1,794	1,960	2,048
Capital Outlay	0	3,774	0
Total	\$1,251,171	\$1,270,074	\$1,228,722

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 170 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.

Professional Development

Summary

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

Continuing Education

We 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 2018, auditors received an average of 80 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, enterprise risk management, ethics, fraud, law, and leadership.

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

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

We serve in leadership roles in our professional organizations. The city auditor is the past chair of the Mid-America Intergovernmental Audit Forum Executive Committee and is the forum's local

government representative to the National Intergovernmental Audit Forum. Additionally, 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 and Advocacy Committees. One staff member is the secretary 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.

Performance Measures

Summary

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

Exhibit 3. City Auditor's Office Performance Measures

Performance Measures	Fiscal Years		
	2016	2017	2018
Inputs			
Expenditures	\$1,251,889	\$1,270,074	\$1,228,722
Auditors	8	7	7
Outputs			
Reports Issued	10	9	6
Memoranda	1	2	1
Outcomes			
Recommendation Agreement Rate ²	100%	91%	99%
Recommendation Implementation Rate ³	87%	73%	92%
Potential <i>Direct</i> Financial Impact	\$10,000	\$0	\$16,988,375
Potential <i>Indirect</i> Financial Impact	\$42,400,000	\$4,785,097	\$184,488,679
Efficiency			
Average Hours per Report	913	1,446	1,706

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

Outputs

We issued six audit reports in fiscal year 2018, one less than our goal of seven. We also issued one memorandum in fiscal year 2018. (See Appendix A for a list and summary of the audits and memoranda.)

² Percentage of recommendations with which management agreed.

³ Because not all recommendations can be implemented immediately, this represents the percentage of recommendations made two years prior and reported by management as implemented in ARTS reports submitted through April 30, 2018. For example, the fiscal year 2018 rate reports the implementation of recommendations made in fiscal year 2016.

Outcomes

Implementation of Audit Recommendations

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

We made 49 recommendations in fiscal year 2018. About 51 percent of them were designed to improve services, 35 percent to strengthen management controls, 10 percent to reduce costs, and 4 percent to increase revenue. 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 2018, we exceeded our goal with management agreeing with 99 percent of our report recommendations.

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

Our goal is for 75 percent of our recommendations to be implemented within two years of when an audit is issued. About 92 percent of our fiscal year 2016 recommendations have been implemented according to ARTS reports submitted by management.

Potential Financial Impact

The potential financial impact from our audits comes from recommendations to reduce costs, increase revenues, improve services, and strengthen safeguards over public monies and assets.

We identified about \$17 million in potential *direct* financial impact in 2018. The estimated potential *direct* financial impact of

implementing our audit recommendations includes the estimated increased revenue or decreased cost over a five-year period.

Our audits also have potential *indirect* financial impact by suggesting ways the city could improve the delivery of services to the public and employees, and ensure appropriate controls are in place to manage or protect public monies or assets. The potential *indirect* financial impact of our 2018 audits was about \$184 million.

In our *Arterial Street Impact Fee Ordinance Should Be Amended to Correct Structural Imbalance* audit, we identified about \$16.2 million in potential increased revenues and avoided costs (direct financial impact) from our recommendations to modify chapter 39 of the Code of Ordinances to make the arterial street impact fee program sustainable.

In our *General Services' Payment Process Should Better Protect Public Resources* audit, we identified about \$815,000 in potential direct financial impact from our recommendations to ensure payments are reviewed and approved in accordance with Manual of Instruction 2-21; to prioritize processing invoices from vendors with established discounts; and to use the PeopleSoft payment scheduling function to schedule and approve payments. These recommendations also have an indirect financial impact by helping ensure appropriate controls are in place to manage or protect the expenditure of about \$184 million in public monies.

Efficiency

Staff Hours Per Report

We averaged about 1,700 hours per audit in fiscal year 2018, up from about 1,450 hours in 2017.

Appendix A

Reports Released in Fiscal Year 2018

Performance Audits

Animal Health and Public Safety: Community Vision and Improved Management Oversight Needed (August 2017)
General Services' Payment Process Should Better Protect Public Resources (October 2017)
Arterial Street Impact Fee Ordinance Should Be Amended to Correct Structural Imbalance (December 2017)
Comparative Study of Fire Department Use of Resources (February 2018)
Timeliness of Land Development Plan Reviews Could Be Improved (April 2018)
Preserve and Restore Park Ecology with Sustainable Maintenance Approach (April 2018)

Memoranda

Summary of Audits and Consultant Study Related to Kansas City Police Department Staffing (February 2018)

Administrative Reports

Annual Performance Audit Plan – Fiscal Year 2018 (June 2017)
Annual Report – Audits and Activities of the City Auditor's Office in Fiscal Year 2017 (June 2017)
Implementation Status of Audit Recommendations – Fiscal Years 2014-2017 (November 2017)
Annual Performance Audit Plan – Fiscal Year 2019 (April 2018)

Performance Audits

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

This audit, which was directed by City Council Resolution 160680, focused on the Animal Health and Public Safety Division's (AHPS) effectiveness in enforcing ordinances and achieving desired outcomes with respect to operations and employee training.

We determined that the Animal Health Public Safety Division's focus on enforcement of animal-related code violations versus educating owners and resolving violations in the field was not always successful in achieving the desired outcome of improved animal welfare and public safety. More than two-thirds of animals impounded for cruelty-neglect violations in Kansas City were not reclaimed by their owners. These owners were not educated on responsible pet ownership, yet could obtain another animal, which could continue the cycle of neglect.

We found that the AHPS and KC Pet Project (KCPP), which provides shelter services for the city, had a tense relationship and lacked effective communication and trust. A shared vision of how the city would protect the public and animals was needed between both organizations to work towards common goals. We determined that a shared vision, developed from consensus and a broad range of stakeholders, would provide a framework for goals and could serve as a benchmark of success.

We determined that AHPS's enforcement efforts were not consistent. AHPS did not enforce the city's dangerous dog registration and licensing requirements or consistently follow up on some confirmed animal bite cases. In addition, AHPS did not always conduct needed follow-up on cruelty-neglect complaints and violations or document investigations according to division policy.

We also determined that AHPS did not fully use or analyze the data it collected to manage or report its activities. Although new officer training and on-going training received by AHPS officers and supervisors covered most recommended topics, staff did not always receive annual training.

We made recommendations to help ensure animal welfare and public safety by improving the relationship between AHPS and KCPP; establishing a process for stakeholders to develop the city's vision for animal care and control; remediating animal code violations and documenting investigations consistently; analyzing performance data to provide accountability and assist in managing resources; and providing consistent and ongoing training.

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

This audit focused on how well the General Services Department protected city resources when paying for goods and services.

We found that General Services made payment errors which should have been caught during the review and approval process. Vendors were paid twice for the same invoice, wrong vendors were paid, and taxes were paid although the city was exempt.

We determined that the timeliness of General Services payments declined and some payments were late. Vendors' and General Services' actions caused delayed payments. Vendors sent invoices to wrong locations and/or did not include a purchase order number on their invoices. General Services employees did not approve vouchers or resolve match exceptions timely, and did not know how to enter requisitions correctly. In addition, General Services divisions did not create receivers, create change orders, or forward copies of invoices soon enough to ensure timely payments.

We determined that discounts were lost because pay terms were incorrect or payments were not made within the discount period. Additionally, some invoices were paid too early and the city could not utilize the funds for investments. The department also incurred late fees for some payments.

We made recommendations to better protect city resources; strengthen the payment review and approval process; and improve the timeliness of payments.

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

This audit focused on whether the city would benefit from increasing arterial street impact fees in accordance with Chapter 39 of the Code of Ordinances.

We determined that the fees produced by the arterial street impact fee ordinance were not sufficient to fund needed arterial street improvements as a result of provisions in the ordinance. The ordinance establishing the fees discounted the impact fee to 50 percent of the city-hired consultant's maximum fee per unit of development. We estimated that fees covered only about 32 percent of arterial street improvements needed to handle the additional traffic generated by new development.

We determined that raising fees alone would not eliminate the structural imbalance created by the arterial street impact fee ordinance. The calculation of construction credits and their use to

pay fees contributed to the structural imbalance. The ordinance requires that construction credits be adjusted to current value when the impact fee schedule is revised. As of September 2017, developers held more than \$13 million in arterial street impact credits. That amount would increase to \$21 million if fees were adjusted.

We made recommendations to modify the Code of Ordinances to make the arterial street impact fee program sustainable.

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

This audit focused on compiling comparative data for fire suppression and emergency medical services activities and resources for Kansas City, Missouri, and other selected jurisdictions.

Jurisdictions were surveyed based on considerations of fire suppression and EMS functions within the fire department as well as demographic and geographic characteristics. Nine jurisdictions, including Kansas City, Missouri, responded.

We used the survey responses to develop graphs and tables related to department, firefighting, and EMS resources; deployment; workload; and response time to show how Kansas City, Missouri, compared to other jurisdictions. We also reviewed collective bargaining agreements to identify overtime categories and required staffing levels.

We did not draw conclusions or make recommendations in the report. Our purpose was to provide context to the discussion about matching fire suppression and EMS services to available resources while maintaining public safety.

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

This audit focused on the timeliness of Land Development Division plan reviews. Plan reviews consider the impact of private development on public infrastructure and determine the improvements and modifications needed to ensure that public infrastructure adequately serves the proposed project.

We determined that the Land Development Division’s plan review timeliness declined. The average number of days to complete a plan review had almost doubled between 2015 and 2017. We found that multiple factors contributed to plan review delays including an increase in the number of submitted plans, staff

shortages, and inefficiencies in the outside contractor review process. Also, delays in the intake review process, plans requiring multiple revisions, plan reviewers not returning deficient plans immediately to developers' engineers, plan reviewers performing clerical tasks, and outdated information in GIS could have adversely impacted plan review timeliness.

We also determined that the division's plan review turnaround time goals may not have been realistic because of the increase in the number of plans submitted and the staffing level.

We made recommendations to improve the timeliness of land development plan reviews by communicating recurring issues with submitted plans to developers and their design engineers; immediately returning deficient plans to design engineers; reducing reviewers' time performing clerical tasks; and updating stormwater line GIS information.

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

This audit focused on whether the Parks and Recreation Department maximized the use of environmentally sustainable practices to manage its natural resources.

We concluded that the department had pockets of sustainable practices to preserve and restore parkland ecology but overall, needed to incorporate additional sustainable practices. The department's sustainable practices included planting some native or regionally appropriate species, removal of invasive species, and environmental planning for natural areas. Beyond these practices, the department's park landscape maintenance activities largely focused on park aesthetics in the form of ornamental annual flowers and turf grass, both of which are not environmentally sustainable. We determined that the department did not incorporate sustainable practices in maintaining these landscape features. In addition, although the department incorporated some environmentally sustainable practices in its policies related to pesticide application, it did not always follow them.

We also determined that the department did not have measurable goals to guide sustainable management of parkland. Most parkland did not have an environmental resource management plan to guide staff and contractors in the sustainable maintenance unique to a park or park type. Additionally, the department's operations and maintenance manual did not incorporate sustainable maintenance practices.

We made recommendations to strengthen the department's sustainable maintenance of parkland natural resources by reducing

mowing, planting native species, and systematically planting and maintaining trees; reducing or eliminating the use of inputs like water, fertilizers, and pesticides for parkland maintenance; incorporating sustainability into measurable goals, policies, plans, and manuals; utilizing existing plans, data and resources to develop an environmental resource plan for parkland; and providing staff training on sustainable maintenance practices.

Memoranda

Summary of Audits and Consultant Study Related to Kansas City Police Department Staffing (February 2018)

This memo was in response to Councilmember Katheryn Shields' request for summary information from past audits by the City Auditor's Office related to staffing in the Kansas City, Missouri Police Department. Councilmember Shields also asked us to summarize staffing related information from the workload/staffing study completed by the Matrix Consulting Group. The Matrix report and our audits had some similar themes or recommendations related to KCPD staffing such as:

- the need for more patrol officers/Patrol Bureau staffing,
- civilianizing administrative activities as a way to reallocate officers from administrative activities to law enforcement activities, and
- evaluating the use of two-officer patrol cars.

Appendix B

Reports Issued, Fiscal Years 2015 - 2017

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)
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)

City Auditor's Office Staff

(As of April 30, 2018)

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