

What's Happening Around the Country: Ideas for Audit Projects

The link below will take you to LGAQ archive for a more detailed summary of a specific audit and links to the full report:
http://www.governmentauditors.org/index.php?option=com_content&view=category&layout=blog&id=93&Itemid=418

Category	Title	Audit Description	Audit Date	LGAQ Issue
Contract Compliance	Construction Contracts: Facilities Services Needs to Improve Coordination with Bureaus to Reduce Costs and Delays	The City of Portland's Facilities Services Division plans and manages capital improvements needed to maintain 3.5 million square feet of City-owned buildings. Projects involve architectural and interior design. We audited contracts related to four construction projects to determine if they were executed successfully in several areas, including project cost and timeliness, payment of invoices, and administrative requirements such as insurance and bonding.	2008, Jan.	2008, Spring pg. 36
Contract Compliance	Review of County Real Estate Leases	This audit reviewed Countywide real estate leases to determine whether recorded lease information was sufficient to support a strategic plan for real estate leases and how County owned versus leased space had changed over the last five years (FY 2003 – FY 2007).	2008, Jan.	2008, Spring pg. 37
Contract Compliance	Austin Energy's Tree Trimming Program	The purpose of this audit was to determine if Austin Energy is in compliance with laws and regulations regarding tree trimming, whether the contract monitoring system is providing assurance that contracts are being managed properly, and whether tree trimming contractors are providing service in a way that achieves the goals of the program.	2007, Oct.	2008, Spring pg 37
Contract Compliance	Review of West Way Towing, Inc. Contract #175-9720	Internal controls need to be strengthened to verify: 1) invoices for accuracy, timeliness, meet contract requirements, and retention of support documentation; 2) Contractor's response time to Police Dispatch was within the 20 minute requirement; 3) receipt/timeliness of required monthly Towing Activity and Vehicle Release reports and that they contained all required data.	2009, Apr.	2009, Summer pg. 67
Contract Compliance	Yard Waste Cart Collection Program	This review revealed Contractor, Waste Management, owes the City of Fort Lauderdale a total of \$454,726, which represents the 50% chargeback for higher disposal costs of contaminated yard waste, plus an interest penalty for non-payment.	2008, Nov.	2009, Winter pg. 34

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Category	Title	Audit Description	Audit Date	LGAQ Issue
Contract Compliance	Audit of the City's Synagro Contract	This audit addresses the ongoing concerns expressed by the city council and the public relating to biosolids reuse, the benefits of the city's contract with Synagro-WWT, Inc. for an In-Vessel Bioconversion Facility, significant project cost overruns, numerous change orders, delays, and outstanding compliance issues related to the 1995 consent decree.	2008, Aug.	2009, Winter pg. 34
Contract Compliance	Countywide Contracts Review	This audit examined 10 contracts that included 16 vendors and 2 intergovernmental agreements. Contracts reviewed included commodities such as fuel, passenger vehicles, and prescription drugs and services such as insurance brokers, public relations, consulting.	2008, Sept.	2009, Winter pg. 34
Contract Compliance	Maricopa County Job Order Contracting	The Maricopa County Facilities Management Department utilizes Job Order to competitively acquire contractors in one advertisement for a number of undefined projects. The objective of this audit was to determine if the negotiated prices were reasonable.	2008, Apr.	2008, Summer pg. 27
Contract Compliance	Management of Large Contracts	This audit reviewed the county's management of its large contracts (individual contracts over \$1 million or contracts with vendors who did over \$1 million in business with the county in FY2007).	2008, Jul.	2008, Fall pg. 45
Contract Compliance	Construction Contracts	The auditors observed billings in excess of cost, questioned costs, unsupported costs, and inaccurate fee calculations.. These results are from examining two Maricopa County construction contracts.	2008, Aug.	2008, Fall pg. 45
Contract Compliance	Stockyards City Business Improvement District	The objectives of our audit were to: (1) evaluate the adequacy of controls over administration of the contract for services to be provided in the Stockyards City Business Improvement District during the 12 months ended September 30, 2009; and (2) evaluate the status, as of December 31, 2009, of previous recommendations relating to reconciliation of Business Improvement District funds and segregation of related	2010, Mar.	2010, Summer, pg. 45

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Category	Title	Audit Description	Audit Date	LGAQ Issue
		billing and collection duties.		
Court Services	County of Northampton: County Constable Costs	Countywide audit of constable billings was performed to determine whether adequate monitoring is being performed by the Magisterial District Courts to assure that the County of Northampton is accurately billed for constable services rendered.	2007, Dec.	2009, Summer pg. 64
Court Services	Audit of the Snohomish County Criminal Warrant Process	A cross-system audit of the criminal warrant process. Coordination, cooperation, and oversight will be required to determine, implement, and measure policy changes in this multi-entity process.	2007, May	2009, Summer pg. 64
Court Services	Seattle Municipal Court Accounts Receivable and Revenue Recovery	The scope of this review covered internal controls related to financial obligations associated with parking violations, and traffic and non-traffic infractions. We reviewed the policies, procedures and operations of the Seattle Municipal Court's accounts receivable and revenue recover functions, and evaluated the effectiveness and efficiency of these functions, focusing on controls that could impact revenues and expenses.	2007, Jan.	2009, Summer pg. 64
Emergency Communications	Audit of the San Jose Emergency Communication System Support Fee	In 2007, the Santa Clara County Grand Jury requested an audit of the City of San Jose Emergency Communication System Support Fee processes to ensure compliance with the Municipal Code.	2008, Apr.	2009, Summer pg. 62
Emergency Communications	Tallahassee Public Safety Systems Integration Audit Progress Report #4	The focus of the audit progress report was to provide independent assurance to City management on project status, accomplishments to date, and compliance with City policies and procedures and contract requirements.	2007, May	2009, Summer pg. 62
Finance	Repayment of Local Communications Service Tax	The Florida Department of Revenue (FDOR) conducted audits of Communication Service Tax providers in Florida. The concern is that FDOR is using imprecise audit methodologies to calculate precise audit adjustments.	2009, Apr.	2009, Summer pg. 67

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Category	Title	Audit Description	Audit Date	LGAQ Issue
Finance	Utility & Franchise Revenue	This audit reviewed the revenue collection practices at the City's Revenue Bureau and Office of Cable Communication and Franchise Management, together responsible for collecting over \$140 million annually for the City's general fund.	2009, May	2009, Summer pg. 67
Finance	Capital Assets Accountability	Overall this audit found internal controls did meet expected standards and made some additional recommendations to help strengthen controls and improve operations.	2008, Dec.	2009, Spring pg. 27
Finance	Allocated Cost	This audit evaluated the process for allocating costs of 10 City internal service funds to benefiting City departments and offices.	2008, Dec.	2009, Spring pg. 27
Finance	Post Implementation Review of Cahier System	This was a Post Implementation Review of the Cashier System which was implemented in late 2007. The system records the County's revenue and interfaces with multiple County applications.	2008, Dec.	2009, Spring pg. 27
Finance	FY08 Planning Expenditures	Overall this audit found internal controls to be adequate and made three recommendations to strengthen controls and improve operations.	2008, Nov.	2009, Spring pg. 28
Finance	Cash Collection Agreed Upon Procedures	As a result of embezzlement in our Criminal Division in 2006, we were requested by County Executive to review the internal controls over the cash handling function in every area within the County that accepts cash or checks.	2008, Nov.	2009, Spring pg. 28
Finance	Audit of Citywide Disbursements 2008	The objectives of this annual audit were to determine whether disbursements of City funds were 1) for authorized and necessary purposes; 2) made in accordance with governing laws, rules, policies, and procedures; 3) supported by appropriate documentation; and 4) properly recorded in within the City's financial records.	2009, Feb.	2009, Spring pg. 28
Finance	Audit of Decentralized Cash Handling	Throughout the City, departments accept cash, checks, and credit cards as payment for items such as permits; parking citations; recreation classes; library fines; garbage, water, and	2010, Feb.	2010, Summer, pg. 45

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Category	Title	Audit Description	Audit Date	LGAQ Issue
		recycling; animal licenses and adoptions; and facility rentals. The objective of our audit was to determine if the City of San Jose has an adequate and effective system of internal controls over the cash handling process.		
Finance	Tax Collector Audit	Our audit was performed in relation to City collections. We found that the Tax Collector's Office does not have proper controls in place to ensure that the imprest system is safeguarded and transactions are properly documented and approved. We also found that although check issuances for refunds and redemptions appear appropriate in nature, they are not always properly approved and documented.	2010, Mar.	2010, Summer, pg. 45
Finance	Performance Audit of the City Treasurer's Investments Division	The City's cash and investments are significant public assets, including approximately \$2 billion in pooled investments, which require continuous oversight and management. We found that the City Treasurer has internal controls in place to mitigate risks associated with its pooled investment activities. However, during our audit we found that the City Treasurer can strengthen controls associated with the City's Investments Advisory Committee and the process of updating changes to the City Treasurer's Investment Policy for Pooled Investment Funds.	2010, Mar.	2010, Summer, pg. 45
Finance	Citywide Revenue Audit	We performed a citywide revenue audit in order to identify all major revenue sources for the City of San Diego; determine the amount collected and the entity responsible for collection; determine the frequency/extent of past audits; compare with other California cities to find underutilized revenue sources; and evaluate the performance of the City Treasurer's Revenue Audit Division.	2010, Mar.	2010, Summer, pg. 45/46

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Category	Title	Audit Description	Audit Date	LGAQ Issue
Finance	Citywide Cash Handling Procedures	The overall objective of this audit was to evaluate the City's cash handling practices on a sample basis. Audit work revealed significant weaknesses that hinder accountability for the City's cash assets and increase the risk of misappropriation and improper accounting.	2010, Mar.	2010, Summer, pg. 46
Finance	Audit of Citywide Disbursements 2009	Overall disbursements were proper, authorized, supported, correctly recorded, and in accordance with governing laws, rules, policies, and procedures. However, issues were identified that indicated the need for enhanced procedures and controls.	2010, Apr.	2010, Summer, pg. 46
Finance	Audit of City of Milwaukee Treasurer Cash Controls	The audit determined that cash controls in the City of Milwaukee Office of the Treasurer are generally adequate. The audit disclosed that cash is properly and timely secured, transferred and deposited and the computerized cashing system utilized by the Treasurer's Office accurately posts transactions to the City's general ledger.	2010, Mar.	2010, Summer, pg. 46
Human Resources	Retirement Services Travel Expenses	This audit focused on evaluating the effectiveness of internal controls pertaining to travel of Retirement Services staff members and members of the Retirement Boards.	2008, Aug.	2009, Winter pg. 35
Human Resources	Other Post-Employment Benefits (OPEB)	The purpose of this Assistance and guidance Report was to provide information that the City Commission can use to make policy decisions to address the short and long term financial impact of GASB Statement No. 45 (OPEB).	2008, Sept.	2009, Winter pg. 35
Human Resources	StarMetro Staffing of Drivers and Mechanics	This audit was done to assist StarMetro management in developing a methodology for determining staffing needs in the General Transit, Special Transportation, and Garage Divisions.	2008, Aug.	2009, Winter pg. 35

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Category	Title	Audit Description	Audit Date	LGAQ Issue
Human Resources	Central payroll Processing	The audit team audited central payroll processing for 4,600 employees, receiving 200,000 checks, which totaled \$400 million during a 20-month period. Hours are entered in the Kronos Timekeeping System by departments and processed on the PeopleSoft HRIS System by Payroll.	2008, May	2008, Fall pg. 46
Information Technology	Sheriff's Information Technology Inventory Audit (#659)	The audit was performed specifically in relation to the Information Systems Management (ISM) Unit of the Jacksonville Sheriff's Office. The focus was on determining whether the ISM unit was properly recording computers and computer related capital assets received into the inventory management system, Track-it.	2008, Dec.	2009, Summer pg. 68
Information Technology	Countrywide Data Centers and Disaster Recovery	This audit considered all County IT organizations within the audit scope (14 total were audited). Items reviewed were: Physical Security, Environmental, Backup and Restoration, Equipment Protection, Data Center Operations, and Disaster Recover Planning.	2009, Mar.	2009, Summer pg. 68
Information Technology	Audit of SAP Identity and Access Management	Identity and Access Management is the combination of policies, processes, and technology that allows for efficient and secure use of an organization's information systems. This audit looks at the impacts of the SAP system on Multnomah County.	2009, Apr.	2009, Summer pg 68
Information Technology	Selected Departmental Applications	Many of the County Agencies have their own departmental applications that are maintained internally within the Agency and not by the County's Information Technology Department. Overall, the audit found internal controls met expected standards.	2008, Dec.	2009, Spring pg. 29
Information Technology	Oracle Financial Management System	The Oracle Financial Management System was implemented in 2005. The audit focused on the General Ledger, Purchasing, and Accounts Payable modules and we reviewed both business and technical aspects of the system.	2008, Dec.	2009, Spring pg. 29
Information	Purchase Order Processing 3-Way	The audit objective was to review the 3-way matching process	2008,	2009,

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Technology	Match	for quantity based purchases. The focus was on the proper choices of purchase order item type (quantity vs. amount) since that triggers the 3-way matching.	Dec.	Spring pg. 29
Information Technology	Automated Deposit Reporting & Verification Processes	This audit was requested by the City Treasurer-Clerk to provide assurances that there were adequate controls in place in the newly implemented processes.	2008, Sept.	2009, Winter pg. 36
Information Technology	Audit of AFS3 (Financial System) Data Reliability	The City of Austin instituted a major upgrade of its financial management system at the start of Fiscal Year 2007. The objectives of this audit were to assess selected system and procedural controls over data reliability and fraud prevention, assess the reliability of selected citywide financial data, and assess the reliability of selected activity-level purchasing information.	2008, Feb.	2008, Fall pg. 47
Information Technology	Disaster Recovery Planning for City Computer Facilities	The purpose of this review is to provide a snapshot of what the City of Toronto has accomplished and what work remains to be completed in preparing contingency plans in the event of a disaster to the City's computer facilities.	2008, Jun.	2008, Fall pg. 47
Information Technology	Internet Usage Monitoring	The audit looks at internet usage patterns by the County user population.	2008, July	2008, Fall pg. 47
Information Technology	Software Licensing, City of Riverside, CA	Overall, we found the IT Department's internal controls adequate, effective and reasonably mitigate the challenges/risks associated with managing software licenses/agreements.	2010, Jun.	2010, Summer Online
Information Technology	County Financial System	We performed an application review of Advantage, the County's core financial system, which accounts for all of the County's critical financial data and contains essential information used in making financial and operational decisions. We focused our review on whether the system is secure, accurate, and reliable. We found, with a few minor exceptions, that the County's Financial System was secure, accurate, and	2010, Feb.	2010, Summer, pg. 46

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Category	Title	Audit Description	Audit Date	LGAQ Issue
		reliable.		
Integrity & Ethics	Check Fraud Protection, Office of the Auditor, Metro, Portland, OR	The office reviewed Metro's procedures for dealing with counterfeit or alleged Metro checks and looked at insufficient funds checks written to Metro and altered checks cashed at Metro facilities.	2000, Jan.	2008, Fall pg. 34
Integrity & Ethics	An Audit of the City of San Jose's Master Vendor File	This audit was conducted to expose any fraud, misappropriation of assets, and errors based on the review of the Master Vendor File, which is the source of payee names and addresses printed onto checks.	2000, Apr.	2008, Fall pg. 34
Integrity & Ethics	Department of Transit Services – Maintenance Division	The City Auditor's Office in Oklahoma City conducted this audit to determine the accuracy and validity of cleaning supply purchases at the Department of Transit Services	2001, Feb.	2008, Fall pg. 35
Integrity & Ethics	Food Service: Evaluation of Contract and Financial Controls, Portland OR	The Metropolitan Exposition-Recreation Commission, a unit of Metro, receives about \$8 million a year from concession and catering sales and contracts with a private concessionaire to operate its concession business. This audit reviews the concessionaire contract and related controls.	2001, Jun.	2008, Fall pg. 35
Integrity & Ethics	Oversight Controls in the State's Medicaid Prescription Drug Program, Jefferson City, MO	In this audit of the Department of Social Services' Division of Medical Services, auditors found that Medicaid recipients were visiting multiple physicians and pharmacies to obtain drugs that are subject to high abuse.	2002, Apr.	2008, Fall pg. 36
Integrity & Ethics	Review of Pension Payments to Deceased Beneficiaries, Philadelphia, PA	Auditors reviewed certain pension and survivorship payment made by the Board of Pensions and Retirement to determine (1) if the Board had made improper payments, (2) if there was evidence of fraud (3) if adequate controls were in place to prevent improper payments.	2002, Jul.	2008, Fall pg. 36
Integrity & Ethics	Guam International Airport Authority Investigative Audit on Credit Card and Travel, Territory of	The auditors identified a breakdown of internal controls at the Airport over travel and credit card expenditures that resulted in certain Airport employees incurring excessive travel cost and	2002, Nov.	2008, Fall pg. 36

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Category	Title	Audit Description	Audit Date	LGAQ Issue
	Guam	credit card charges.		
Integrity & Ethics	Special Report on Museum Management Practices, Mesa, AZ	Following a special investigation of the Museum Administrator's management practices, the auditors were requested to perform special audits of the Mesa Southwest Museum and its' supporting nonprofit organizations. The objectives were to audit cash receipts, purchasing and related internal controls and to follow-up on several tips.	2002	2008, Fall pg. 37
Integrity & Ethics	Merit System Ordinance Audit, City of Albuquerque, NM	The Office of Internal Audit conducted a management audit of the Merit System Ordinance, which was established to govern the hiring, promotion and discharge of City of Albuquerque employees and to provide for the general regulation of City employees.	2003, Oct.	2008, Fall pg. 37
Integrity & Ethics	Fleet Parts Operations, City of Tallahassee, FL	This audit included a review of the City's Fleet Parts Unit operations. The audit had several findings related to ethics.	2003	2008, Fall pg. 38
Integrity & Ethics	Limited Review of the Central Florida Regional Transportation Authority's (d.b.a. LYNX) Travel Expenditures	The American Public Transportation Association held its annual conference in Las Vegas, Nevada in September 2002. This review was primarily limited to an examination of LYNX travel vouchers and an evaluation of the authority's travel, gift, meal, and ethics policies.	2003	2008, Fall pg. 38
Integrity & Ethics	Payments to Deceased Pensioners, City of Atlanta, GA	The City uses PeopleSoft to make monthly payments to pensioners under its three defined benefit plans. This audit was conducted when the city discovered that it was continuing to pay deceased pensioners long after their dates of death and that a former employee had diverted pension funds to a direct deposit account in the name of two deceased pensioners.	2004, Mar.	2008, Fall pg. 39
Integrity & Ethics	Sensitive Payments Audit, City of Tulsa, OK	This project included a review of transactions related to executive operations in the areas of compensation, travel, official entertainment, unvouchered expenditures, contracting and consulting services, speaking honoraria and gifts, and executive perquisites.	2004	2008, Fall pg. 39

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Integrity & Ethics	Audit of the Port Authority of Guam Goodwill and Morale Association	The Guam Office of the Public Auditor (OPA) initiated an investigative audit on the Port Authority of Guam goodwill and Morale Association (PAGGMA) at the request of the Port Authority of Guam General Manager and an OPA hotline tip, both alleging improprieties of PAGGMA funds. The objectives of the investigation were to evaluate the accountability of PAGGMA funds and ascertain the extent of misuse, if any, of PAGGMA funds.	2005, Dec.	2008, Fall pg. 40
Integrity & Ethics	Maricopa County Regional School District (MCRSD)	The Maricopa County Board of Supervisors requested Internal Audit to determine causes of a \$4 million deficit in MCRSD, an accommodation school district serving homeless children and those in outlying areas.	2006, May	2008, Fall pg. 40
Integrity & Ethics	Materials Management/County Contracts	The audit looked at materials management processes and at the handling of county contracts to assess reliability and accountability.	2006, Sept.	2008, Fall pg. 41
Integrity & Ethics	Management and Use of the City's Credit Card Account, City of Atlanta, GA	This audit reviewed the City's credit card account by comparing transactions to payments over time, analyzing patterns in types of expenditures and identifying transactions for further review, examining payment records to identify whether cards had been used to exceed budget appropriations or circumvent procurement requirements, and interviews.	2006, Dec.	2008, Fall pg. 41
Integrity & Ethics	Election Audit, Multnomah County, OR	The objective of this audit was to determine, through observation and testing, whether Elections has the proper controls in place to ensure an accurate, fair, and efficient election.	2007, Jun.	2008, Fall pg. 42
Integrity & Ethics	Audit of Employee Ethics Policies	The objective of this audit was to review the City of Palo Alto's procedures for ascertaining and handling potential conflicts of interest among City employees, and to assess the need for an employee ethics policy.	2008, Jan.	2008, Fall pg. 48
Integrity & Ethics	City of Austin Ethics Structure	This was a non-audit service project. The purpose of the project	2008,	2008, Fall

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		was to inventory the ethics structure of the City of Austin and selected peer cities.	May.	pg. 48
Integrity & Ethics	Ethics Questions for Employee Survey	The purpose of the project was to identify questions that could be included in the upcoming employee survey to address the city's ethical environment.	2008, Jun.	2008, Fall pg. 48
Internal Controls	Maricopa County Office of the Legal Advocate	The Office of the Legal Advocate (OLA) provides legal representation to indigent individuals assigned by the Superior Court. OLA hires expert witnesses to testify on behalf of defendants. The objectives of this audit were to determine the amount of OLA advance payments made to expert witnesses and the extent of unused prepaid services two years after payments were made as well as OLA's compliance with County travel and P-Card policies.	2007, Dec.	2008, Spring pg. 38
Internal Controls	Audit of Austin Water Utility Easements and Infrastructure Relocations	The objective was to assess controls for cost-effective management of Austin Water Utility easement release and infrastructure relocations. The scope included easement acquisitions, and both public and private development activities that later have an effect on issues related to easement releases and relocations.	2007, Dec.	2008, Spring pg. 39
Internal Controls	Surprise Cash Counts	Due to the inherent risk of cash and cash transactions, Internal Audit regularly reviews cash funds verifying that County officials established and maintained adequate controls over cash to guard against theft and misuse.	2008, Oct.	2009, Winter pg. 36
Internal Controls	General and application Controls	The audit was performed to evaluate the County's General and Application Controls for those applications crucial to the County's financial operation.	2008, Aug.	2009, Winter pg. 36
Internal Controls	Asset Forfeiture & Property/Evidence Room Trust Accounts	This review focused on transactions in the State and Federal Asset Forfeiture interest bearing trust accounts and the Seized Property (Evidence) trust account for the period of July 1, 2007 through February 28, 2008. Reviewed items included deposits,	2008, Mar.	2009, Winter pg. 37

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		expenditures, City Council approved appropriations/transfers, account reconciliations, examined relevant documentation and evaluated applicable laws, policies/procedures.		
Internal Controls	Annual Report on Internal Controls Over Financial Reporting	In 2007, the Administration has made significant progress in correcting prior internal control weaknesses directly related to financial reporting as identified in past reports.	2008, Jan.	2008, Summer pg. 27
Internal Controls	Cash Count and Bank Reconciliation Audit	The audit team performed a cash count to verify that revenue is supported by proper documentation and is recorded in the correct fiscal year.	2008, Apr.	2008, Summer pg. 28
Internal Controls	Seattle Public Utilities Commercial Solid Waste Revenue Cycle	The audit team evaluated the internal controls governing the charging and collection of commercial customer solid waste fees, and controls over outsourced solid waste services related to vendor contracts, performance, and invoicing.	2008, Apr.	2008, Summer pg. 28
Internal Controls	Seattle Public Utilities Transfer Stations Revenue Cycle	The audit team evaluated the internal controls governing the charging and collecting of transfer station fees.	2008, Feb.	2008, Summer pg. 29
Internal Controls	Audit of Travel Claims for the Escambia County School District	This audit examined employee travel claims and the travel claims process to determine if adequate internal controls were in place and travel claims were processed correctly and in a timely manner.	2007, Dec.	2008, Fall pg. 49
Internal Controls	Privacy Protection in Finance	The Audit scope included an internal control review relating to privacy protection in the Treasury and Revenue Divisions as well as the Payroll Section of the Accounting Division. The General and Accounts Payable Sections of Accounting and the Budget and Real Estate Assessment Divisions were excluded.	2008, May	2008, Fall pg. 49
Internal Controls	Cash Handling Internal Control Review	The review focused on five audit objectives in order to provide management with reasonable, but not absolute, assurance that cash is adequately safeguarded against loss from unauthorized use or disposition.	2008, Jun.	2008, Fall pg. 50
Internal Controls	Fuel Management and Monitoring	The audit evaluates controls over the acquisition and use of	2008,	2008, Fall

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		fuel purchased by the Fleet Services Division. The City and related Trusts annually purchase over \$7 million of retail and bulk fuel, \$3 million of which the Fleet Services Division manages.	Jul.	pg. 50
Internal Controls	Selected Money Receipts	The audit scope included: 1) survey Agencies' money receipts and 2) examine and report on internal controls related to deposits, the recording and reconciling of receipts and the collection of receivables.	2008, Aug.	2008, Fall pg. 50
Law Enforcement	Kansas City Police Case Clearance	The Kansas City Police Department is preparing to transition to a new incident based reporting format and has started using a new integrated computer system called Tiburon. Since then, crime data has been both inaccurate and incomplete. This audit focused on case clearance reporting processes and crime and clearance data reliability.	2008, Sept.	2009, Summer pg. 59
Law Enforcement	Fleet Review – Toronto Police Service	The objectives of this review were to assess and determine the adequacy of internal controls over police fleet maintenance excluding fleet equipment maintained by the marine unit.	2008, Sept.	2009, Summer pg. 59
Law Enforcement	Seattle's Enforcement of Bias Crimes	The Seattle Office of City Auditor looked at crime and incident data gathering and reporting processes, technology, leadership and coordination within the city government and with the community, and training for police officers and other city officials.	2008, Aug.	2009, Summer pg. 59
Law Enforcement	Court Services Review – Toronto Police Services	The objective of this audit was to assess and determine the extent to which resources of the Toronto Police Service were deployed efficiently and effectively in ensuring courthouse security and prisoner transportation, and to identify potential opportunities for cost saving.	2008, Jul.	2009, Summer pg. 59
Law Enforcement	Denver Police Department Time Accounting Systems and Practices	This audit focused on the Denver Police Department's time accounting systems and practices for police officers. The purpose was to determine whether the Department utilized	2008, Apr.	2009, Summer pg. 59

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Category	Title	Audit Description	Audit Date	LGAQ Issue
		accurate, effective and consistent time accounting systems and practice, and to assess internal controls.		
Law Enforcement	Review of Gainesville Police Department Billable Overtime	This audit evaluated the internal controls over the assignment and utilization of billable overtime in the Gainesville Police Department. The "billable overtime" program allows businesses, government agencies and private citizens to obtain services from off-duty police officers for events and activities such as crowd control, security and traffic details.	2007, Nov.	2009, Summer pg. 60
Law Enforcement	County of Northampton Criminal Division Agency Fund	After a Lead Deputy was found to have embezzled \$119,000 in October 2006, new management was very receptive to improving controls in the office, identifying who unidentified money belongs to and developing a process to get all delinquent collection information to the hired collection agency.	2007, Oct.	2009, Summer pg. 60
Law Enforcement	Audit of the Honolulu Police Department Patrol Officer Staffing Practices	This audit reviewed and assessed the Honolulu Police Department's process and methodology for determining patrol officer district staffing levels and assessed their effectiveness in addressing these staffing levels.	2007, Aug.	2009, Summer pg. 60
Law Enforcement	Tallahassee Police Overtime Audit	Citywide analysis of overtime hours worked and costs revealed that the Tallahassee Police Department collectively had the highest hours and costs, and TPD Communications Division had the highest three-year total overtime amount and hours per FTE.	2007, Aug.	2009, Summer pg. 60
Law Enforcement	City of Berkeley: Controls and Accountability For Police Asset Forfeiture	Reconciliation of all transactions and examined supporting documentation for all withdrawals from Police asset forfeiture related deposit accounts that were not approved by either the City Manager or the City Auditor.	2007, Jul.	2009, Summer pg. 60
Law Enforcement	Parish of East Baton Rouge Constable Evidence Testing Program Audit	The objective of the audit was to evaluate the Evidence Testing Program to determine if revenue projections are being realized and if revenues are sufficient to fully cover program costs.	2007, Mar.	2009, Summer pg. 60

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Category	Title	Audit Description	Audit Date	LGAQ Issue
Law Enforcement	King County Sheriff's Office Complaint Analysis	This review was intended to provide previously unavailable information about the prevalence of complaints and employee misconduct across the divisions of the King County Sheriff's Office and among employees, the seriousness and outcome of the complaints, and their source.	2006, Dec.	2009, Summer pg. 61
Law Enforcement	Philadelphia Condition of Police Facilities	The Controller's Office undertook a review of police facilities in response to complaints alleging poor conditions at the various police districts. Conditions noted were water damage, electrical hazards, fire hazards, miscellaneous safety conditions, dirty conditions, unsightly conditions, broken or nonfunctional equipment or facilities, and structural issues.	2006, Nov.	2009, Summer pg. 61
Law Enforcement	Review of Toronto Police Training	The objectives of the audit were to identify opportunities for the improving the management, administration and effectiveness of the police training program.	2006, Oct.	2009, Summer pg. 61
Law Enforcement	The City of Fort Lauderdale's Police Reserve Program	The overall objective was to determine whether the Police Reserve Program is managed efficiently and effectively and to validate the adequacy of the internal control procedures used to compensate Reserve Officers and over the program.	2006, Sept.	2009, Summer pg. 61
Law Enforcement	Gresham, Oregon Police Overtime	More officers and additional controls could reduce costs and improve accountability.	2006, Aug.	2009, Summer pg. 61
Law Enforcement	District of Columbia Inspector General Review of Homicide Closure Rates	The audit focuses on data related to homicides that occurred between January 1, 2001, and December 31, 2006. It attempted to identify and describe homicide prevention methods as well as the responsibility of other agencies/offices that play a vital role in gathering and processing homicide evidence and prosecuting offenders.	2006, Jun.	2009, Summer pg. 61
Miscellaneous	Superior Court – Suggested Improvements for Managing Indigent Defense Services	Maricopa County Superior Court is a statewide trial court funded by the State and County. The objectives of this audit were to determine if public representation is provided only to	2008, Jan.	2008, Spring pg. 40

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Category	Title	Audit Description	Audit Date	LGAQ Issue
		those criminal defendants who cannot afford to provide their own attorney and the guidelines used to determine the amounts ordered for reimbursement of attorney's fees appropriately reflect the costs for the public defense services.		
Miscellaneous	Maricopa County Elections Department	The department plans, organizes, staffs, supplies, executes, and reports the results of Countywide and jurisdictional elections held in Maricopa County. It is also responsible for voter registration and campaign finance for candidates. The objectives of this audit were to determine if the results of County-administered elections are reliable and accurate, ballots are accurately printed, stored, distributed, collected, counted and secured, controls are adequate to ensure that only eligible citizens register to vote and that county voting equipment tabulate votes accurately and reliably.	2007, Dec.	2008, Spring pg. 41
Miscellaneous	Maricopa County Juvenile Probation Department	The main objectives of this audit were to determine if standard probation officers adhere to Juvenile Court Orders (and statutes related to the Court Order) and departmental policies when supervising juveniles on probation, whether the department timely conducts interviews assigns consequences, monitors progress and reports unsuccessful completions of juveniles assigned to diversion, and if key performance measure data is accurate and reliable so that adequate planning and budgeting decision can be made.	2008, Jan.	2008, Spring pg. 42
Miscellaneous	Maricopa County Surprise Cash Counts	Internal Audit performs surprise petty cash and change fund verifications throughout the county. This audit sought to determine that cash and reconciling documents are adequately secured, the assigned fund custodian is responsible for their petty cash or change fund, the custodian disburses cash only when evidence of expenditure is presented, the custodian is not co-mingling petty cash and change funds and that the custodian is not abusing their position over their assigned fund.	2008, Feb.	2008, Spring pg. 43

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Category	Title	Audit Description	Audit Date	LGAQ Issue
Miscellaneous	Vocational Education & Extension Board of the County of Suffolk: State Aid Funding	The agency operated an educational facility to provide training for volunteer fire fighters under a contract with the Suffolk County Department of Fire, Rescue and Emergency Services. The audit objectives were to evaluate and test internal controls related to State Aid claims and to determine if there is any residual State Aid funding due to the County.	2007 Sept.	2008 Spring pg. 44
Miscellaneous	Stormwater Fee Billing	This audit focused on the accuracy and timeliness of stormwater billing and compliance with city code requirements and department procedures. The city code authorizes the city to charge property owners a stormwater fee, which is based upon the amount of runoff surface (impervious surfaces that cannot absorb water or snow melt) on the property.	2007 Nov.	2008 Spring pg. 45
Miscellaneous	The 2005-06 and 2006-07 Annual Performance Audit of Team San Jose, Inc.	The objectives of this audit were to 1) determine whether Team San Jose, Inc (TSJ) met its performance measures specified in the Management Agreement for the 2005-06 and 2006-07 fiscal years, 2)determine the status of the 10 partially met Management Agreement requirements as noted in the 2004-05 Audit Report, and 3) address specific City Administration compliance concerns.	2007, Nov.	2008, Spring pg. 46
Miscellaneous	Frederick county Human Resources Division for Recruiting & Selecting Employees	The audit objective was to determine whether HR's recruitment and selection process is efficient and effective, and meets the Division's program goals.	2009, Apr.	2009, Summer pg. 69
Miscellaneous	Kansas City Global Commission	This audit was conducted at the direction of the City Council. The Global Commission's purpose is to assist and support the City Council by making recommendations regarding current and future international activities.	2009, Jan.	2009, Summer pg. 69
Miscellaneous	Public Fiduciary	The Maricopa County Public Fiduciary is responsible for acting as the legal guardian and conservator of Maricopa County residents who are unable to manage their own care due to physical or psychological conditions. The review focuses on areas where fraud was more likely to occur and have occurred	2009, Apr.	2009, Summer pg. 69

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Category	Title	Audit Description	Audit Date	LGAQ Issue
		at other Public Fiduciary offices in Arizona.		
Miscellaneous	Fleet Management: Implement Agency-Wide Management	The audit identified 94 vehicles potentially available for Metro employees. Four different departments managed fleet vehicles and each department had their own policies and procedures.	2009, Mar.	2009, Summer pg. 69
Miscellaneous	Sustainability Management: Focus Efforts & Evaluate Progress	The purpose of this audit was to evaluate whether Metro's internal sustainability efforts were strategically managed to achieve intended results and ensure cost effectiveness.	2009, Feb.	2009, Summer pg. 70
Miscellaneous	Planning and Finance Department – Zoning & License Inspection Service	The objective of the audit was to assess, as of June 30, 2008, whether potential benefits could be realized from consolidating Planning and Finance Department inspection services in other departments.	2009, Apr.	2009, Summer pg. 70
Miscellaneous	Overtime Management: Significant City Expenditures Lack Policies and Safeguards	The value of the City of Portland's overtime cash payments and accrued compensatory time exceeded \$20 million in 2008. Though overtime is a tool used by City bureaus to balance workload and public needs against available staffing, this audit found the City lacks and overall management approach to overtime.	2009, Apr.	2009, Summer pg. 70
Miscellaneous	An Audit of the City of San Jose's Workers' Compensation Program	The objectives of our audit were to assess the impact of State reforms and local cost containment efforts on the City of San Jose's Workers' Compensation Program.	2009, Apr.	2009, Summer pg. 70
Miscellaneous	City Ethics Program	This assessment of the design and implementation of the City's ethics program indicated that the program includes many of the components recommended for a strong ethics and compliance program, including a code of ethics, oversight of and compliance for ethical behavior, training, reporting of violations, and transparency regarding public funds use.	2009, Apr.	2009, Summer pg. 71
Miscellaneous	Environmental Health Service Financial Audit	To ensure that overhead cost allocations were reasonable, equitable, and consistent, charges to EHS programs were independently recalculated.	2008, Dec.	2009, Summer pg. 71
Miscellaneous	Compliance Audit Historic	Primary audit objectives were to determine whether the	2008,	2009,

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Category	Title	Audit Description	Audit Date	LGAQ Issue
	Preservation Funding	county: 1) Properly accounted for the full amount of the increased recording surcharge revenues; 2) Utilized the surcharge revenues solely for authorized purposes; and 3) Used the surcharge revenues to complement or replace the level Current Expense Fund revenues previously appropriated to community historic preservation organizations or programs.	Dec.	Summer pg. 71
Miscellaneous	Financial Condition in the City of Portland 1999-2008	This report provides City officials and residents with information to help them understand the financial condition of the City of Portland. It presents 23 financial and demographic trends covering a 10-year period from FY1998-99 to FY2007-08.	2009, Apr.	2009, Summer pg. 72
Miscellaneous	Transition Report: Key Challenges for a new City Council	Faced with declining revenues and a potentially long recession, this report presents Audit Services' perspective on key challenges facing the new Mayor and City Council.	2009, Feb.	2009, Summer pg. 72
Miscellaneous	Performance Audit of the Fullerton Public Library	The audit team reviewed the Fullerton Public Library's performance measures and the methods used to track them. They compared Fullerton's measures to state-wide standards and those used by other local library systems.	2008, Nov.	2009, Spring pg. 30
Miscellaneous	Business Continuity, Disaster Recovery Plan & Backup	This was a scheduled audit of Business Continuity, Disaster Recovery Plan & Backup. Overall, it was found that internal controls did not meet expected standards and there were four reportable findings for this audit.	2008, Dec.	2009, Spring pg. 30
Miscellaneous	Safety Training	Overall, it was found that internal controls met expected standards and there were two recommendations made to strengthen controls and improve operations.	2008, Dec.	2009, Spring pg. 30
Miscellaneous	Protecting Water Quality & Preventing Pollution – Assessing the Effectiveness of the City's Sewer Use By-Law, Toronto Water	The objective of this audit was to determine if Toronto Water's inspection and enforcement activities, including mandatory pollution prevention planning, are effective in ensuring businesses meet the requirements of the City's Sewer Use By-Law.	2008, Nov.	2009, Spring pg. 30
Miscellaneous	Audit of City Performance in	The overall audit objective was to determine the extent to	2008,	2009,

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Category	Title	Audit Description	Audit Date	LGAQ Issue
	Achieving Access, Equity & Human Rights Goals	which the City has achieved its access, equity and human rights goals. The audit consisted of a benchmarking component to identify access and equity related practices in six organizations which were recipients of 2008 Canada's Best Diversity Employer Award.	Dec.	Spring pg. 31
Miscellaneous	Code Enforcement Performance Audit	This audit evaluates whether current code enforcement management, policies, procedures, and practices promote consistency, transparency, and accountability. The audit also analyzed compliance with laws, regulations, and procedures; its prioritization, investigation, and tracking of cases; and its communications with property owners.	2008, Oct.	2009, Spring pg. 31
Miscellaneous	City of Portland Service Efforts & Accomplishments 2007-2008	This report provides data, comparisons, and survey information from residents and businesses to illustrate the City of Portland's service efforts and accomplishments. This report includes an analysis of the majority of the City's services.	2008, Dec.	2009, Spring pg. 31
Miscellaneous	Financial Indicators	The performance audit was designed to identify significant existing or emerging financial problems, put the city's financial condition in context, and encourage discussion of the city's financial condition.	2008, Aug.	2009, Winter pg. 37
Miscellaneous	Annual Performance Report	The annual report provides the Board of Supervisors, Citizen's Audit Advisory Committee, County leadership, and citizens, information detailing Internal Audit's performance, accomplishments, and results achieved during the fiscal year.	2008, Oct.	2009, Winter pg. 37
Miscellaneous	Interfund Loans	At the request of the City manager, Internal Audit conducted a review of the City's interfund an examination of practices/procedures, documentation, and compliance to government regulations.	2008, Aug.	2009, Winter pg. 38
Miscellaneous	Audit of the City's Oversight of Financial Assistance to Community-Based Organizations	This audit is a summary of previous City auditor reports related to grant oversight in which we reviewed the CBO and grants-related audit reports/memoranda issued by the Auditor's	2008, Nov.	2009, Winter pg. 38

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Category	Title	Audit Description	Audit Date	LGAQ Issue
		Office to determine the current status of recommendations and lessons learned.		
Miscellaneous	Commercial Solid Waste Franchise & AB 939 Fee Collection Program	The audit objectives were to review the Environmental Services Department's internal commercial solid waste franchise and AB 939 fees collection process to determine if ESD was effectively monitoring whether these fees have been properly paid and collected.	2008, Sept.	2009, Winter pg. 38
Miscellaneous	Broadstripe's Compliance with the City of Seattle's Cable Customer Bill of Rights	This follow up audit was conducted at the request of the members of the Seattle City Council's Energy and Technology Committee to determine if Broadstripe, one of the City's two cable franchises, is in compliance with CCBOR requirements.	2008, Oct.	2009, Winter pg. 39
Miscellaneous	An Audit of the Management of the City's Tax-Exempt Bond Program and Use of Interfund Loans to Provide Financing for Capital Bond Projects	The audit focused on the City Finance Department's administration of the City's tax-exempt bond program, with the intent to audit other areas of the Department following the initial audit.	2007, Dec.	2008, Summer pg. 29
Miscellaneous	Citywide Disbursements 2007	Overall, the audit found that disbursement of City funds were proper, authorized, supported, correctly recorded, and in compliance with laws, rules, policies, and procedures	2008, Mar.	2008, Summer pg. 30
Miscellaneous	Maricopa County Clerk of the Board	The Maricopa County Office of the Clerk of the Board is mandated by Arizona Revised Statutes to perform records and meeting management functions for the Board of Supervisors. The audit focused on controls over key statutory duties, technology assets and purchasing cards.	2008, Feb.	2008, Summer pg. 30
Miscellaneous	Maricopa Financial Condition Report	The Financial Condition Report is an annual report assessing Maricopa County's financial condition. The report extensively uses graphics for a highly visual, user-friendly, interesting, and understandable report for the benefit of elected officials, management, and the public.	2008, Apr.	2008, Summer pg. 31
Miscellaneous	Austin Energy Chiller Billings	This audit examined the status of the audit recommendations	2008,	2008, Fall

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Category	Title	Audit Description	Audit Date	LGAQ Issue
	Follow-up Audit	from the AE Chiller Billings Audit Report issued on July 27, 2004. Austin Energy began providing chilled water service in 2001.	May	pg. 51
Miscellaneous	Performance Measure Certification	Internal Audit reviewed 55 managing for Results (MfR) performance measures from seven County agencies for accuracy and reliability.	2008, May	2008, Fall pg. 51
Miscellaneous	Air Quality Enforcement	The Air Quality Enforcement Division plays a critical role in bringing violators into compliance with air quality rules and regulations by imposing penalties that take away the economic benefit of operating out of compliance.	2008, May	2008, Fall pg. 51
Miscellaneous	Environmental Quality Indicators	The report identifies trends that show whether the indicators are improving, declining, or are neutral over time.	2008, Jun.	2008, Fall pg. 52
Miscellaneous	Implementation of the External Auditor's Recommendations	This audit is a follow-up on recommendations made by the external auditors in their reporting for both the financial audit and the audit of federal awards.	2008, Jul.	2008, Fall pg. 52
Miscellaneous	Review of Medical Examiner Case Management System and Physician Credentialing Process	This audit reviewed the Office of the Medical Examiner's case management system and physician credentialing process.	2008, Jul.	2008, Fall pg. 52
Miscellaneous	JEA Franchise Fee and Public Service Tax Audit, City of Jacksonville, FL	The objective of the audit was to determine if Public Service Taxes and Franchise Fees paid by JEA were calculated accurately and remitted in a timely manner to the City during the audit period.	2010, Jun.	2010, Summer Online
Miscellaneous	Non-Pension Investments, City of Tallahassee	Overall, the City Treasurer-Clerk's Office successfully, properly, and prudently invested available non-pension assets in accordance with policy and legal requirements and industry practices. One significant issue relating to investment earnings allocations was identified. In addition, several enhancements were recommended to improve the non-pension investment process and documentation.	2010, Jun.	2010, Summer Online
Miscellaneous	Finance Department - Risk	We performed an audit of workers' compensation program	2010,	2010,

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Category	Title	Audit Description	Audit Date	LGAQ Issue
	Management Division - Workers' Compensation Program Disbursements, City of Oklahoma City	disbursements administered by the Finance Department – Risk Management Division. The objective of our audit was to evaluate the adequacy and determine the effectiveness of controls reasonably ensuring the accuracy and validity of workers' compensation program disbursements.	Jun.	Summer Online
Miscellaneous	American Recovery and Reinvestment Act (ARRA), City of Oklahoma City	The objectives of this audit were to: 1> evaluate the adequacy of controls established to reasonably ensure compliance with American Recovery and Reinvestment Act (ARRA) award requirements as of December 31, 2009, and 2> evaluate the adequacy and determine the effectiveness of controls established to reasonably ensure complete and accurate ARRA reporting for the quarter ended December 31, 2009.	2010, Jun.	2010, Summer Online
Miscellaneous	Performance Audit of Fleet Maintenance Activities, Johnson County Kansas	Johnson County maintains 1,043 vehicles valued at \$39 million and distributed to 25 departments. Our audit objectives were to determine if (a) the fleet was properly maintained, (b) cost controls and containment measures were in place, (c) inventories were properly maintained, (d) customers were satisfied, (e) standards of performance were embedded in maintenance operations, and (f) services were provided economically and effectively.	2010, Jun.	2010, Summer Online
Miscellaneous	Follow-up Report on 2008 Audit: Seattle's Enforcement of Bias Crimes, Seattle Office of City Auditor	The primary objective of the review was to report on the status of 17 recommendations we made in our August 2008 audit: Seattle's Enforcement of Bias Crimes. We also provide an additional eighteen months of data (January 2008-June 2009) on bias attacks in Seattle.	2010, Jun.	2010, Summer Online
Miscellaneous	Voyager Fuel Card Program, City of Riverside, CA	Management controls over the fuel card program need to be significantly improved. Fleet Operations has not adequately monitored fuel card usage. Monthly reports have not been reviewed for abuse/misuse; timely action was not taken to mitigate fraud. Cards are not adequately safeguarded from theft. Incidents of lost/stolen cards have not been reported to	2010, May	2010, Summer Online

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Category	Title	Audit Description	Audit Date	LGAQ Issue
		Fleet Operations. Accurate data has not been maintained in the Voyager system/database.		
Miscellaneous	Performance Audit of the 311 Customer Service Initiative, Office of the City Auditor, Austin, TX	The purpose of this audit was to determine whether 311 efforts are coordinated with other departments to provide effective and timely resolution of citizen requests. The audit focused on current 311 Call Center operations and service requests received in FY 09.	2010, May	2010, Summer Online
Miscellaneous	Fuel Management - Alternative Fuel Vehicles, City of Austin	The purpose of the audit was to determine whether the City Departments are in compliance with City policies on alternative fuel vehicle use, and to determine whether controls are in place to provide reasonable assurance that directive of making the City fleet carbon neutral will be achieved. Our scope included the review of the planning, implementation and management of the alternative fuel vehicle programs within City departments.	2010, May	2010, Summer Online
Miscellaneous	Emergency Management: Coordination limited and essential functions incomplete, City of Portland	The Portland Office of Emergency Management coordinates the planning and preparedness activities of all City bureaus. In this audit we reviewed both the governance structure for the emergency management program, and implementation of specific emergency management activities.	2010, May	2010, Summer Online
Miscellaneous	Certification of Selected Performance Measures, Maricopa County Internal Audit	Internal Audit reviewed 41 Managing for Results (MfR) performance measures from nine County agencies for accuracy and reliability. The results were: Certified – 8 (19%); Certified with Qualifications – 13 (32%); Not Certified – 20 (49%). A lack of supporting data was the main reason that some measures were not certified.	2010, May	2010, Summer Online
Miscellaneous	Parks, Forestry and Recreation – Review of Internal Controls at the East York Curling Club, City of Toronto	The objective of this review was to assess the adequacy of the East York Curling Club's system of internal control over revenues, inventory management and compliance with policies and procedures related to cash handling and purchasing.	2010, May	2010, Summer Online

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Category	Title	Audit Description	Audit Date	LGAQ Issue
Miscellaneous	Annual Financial Scan of City-Funded Community-Based Organizations, City of San José	This is the first Annual Financial Scan of City-Funded Community-Based Organization. It is an informational report that provides a two-page visual summary of the financial condition of each of the 30 nonprofits receiving \$250,000 or more from the City of San José The scan includes historical data for the three most recent years based on the organization's financial statements or other available data.	2010, May	2010, Summer Online
Miscellaneous	ARRA Quality Assurance and Initial Reporting – Special Audit, City of Chesapeake, Virginia	The purpose of this audit was to 1) evaluate the City's quality assurance procedures for financial and operational reporting relative to ARRA and 2) evaluate the accuracy of the City's initial ARRA reporting and the effects that any potential changes in federal reporting requirements may have on future City-submitted ARRA reports.	2010, May	2010, Summer Online
Miscellaneous	Municipal Supply Center Transition To Electric-Utility Supply Center, City of Tallahassee	Our objectives for this audit were to observe the warehouse transition process to determine compliance with City policies and procedures throughout the transition process, ensure appropriate inventory valuation, and ensure proper accounting for inventories.	2010, May	2010, Summer Online
Miscellaneous	Involuntary Collections of Business Taxes, City of Kansas City	Our audit focused on the effectiveness of Taxpayer Services' efforts in collecting outstanding profits, withholdings, and convention and tourism taxes, and business license fees from 2004 to 2008.	2010, May	2010, Summer Online
Miscellaneous	Better Management Oversight Needed For County Administered Federal Rent Assistance Program, Milwaukee County	The Federal Section 8 Housing Choice Voucher program (Rent Assistance program) is designed to help low-income families, the elderly, and the disabled rent decent, safe and sanitary housing in the private market. The program is administered locally by public housing agencies (PHAs).	2010, May	2010, Summer Online
Miscellaneous	Audit of Citywide Disbursements 2009, City of Tallahassee	Overall disbursements were proper, authorized, supported, correctly recorded, and in accordance with governing laws, rules, policies, and procedures. However, issues were identified that indicated the need for enhanced procedures and controls.	2010, Apr.	2010, Summer Online

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Category	Title	Audit Description	Audit Date	LGAQ Issue
Miscellaneous	Audit of the Honolulu Fire Department's Fire Code Inspection Program for High-Rise Residential Buildings	The objectives for this audit were to assess the effectiveness of the Honolulu Fire Department's fire code inspection program for high-rise residential buildings and make recommendations as appropriate.	2010, Apr.	2010, Summer Online
Miscellaneous	Quarter Cent Public Safety Tax - Police Department, City of Albuquerque	OIAI conducted an audit of APD's use of the Quarter Cent Public Safety Tax (Public Safety Tax) during FY08 and FY09. A special election was held in 2004, in which City residents voted to impose a one-quarter of one percent municipal gross receipts tax for a ten year period. Forty percent (40%) of the revenue from the tax is currently used to fund APD activities.	2010, Apr.	2010, Summer Online
Miscellaneous	Parks and Recreation Management Review, Johnson County Kansas	The Park and Recreation Department was cited with a material weakness by outside auditors in last year's annual audit. Our audit was designed to determine the circumstances that led to the material weakness and remedies for it.	2010, Apr.	2010, Summer Online
Miscellaneous	Recovery Act Readiness: Housing Prepared to Meet Funding Requirements, City of Berkeley, CA	Our objective was to determine if the Department of Housing and Community Services (Housing) has adequate procedures and controls to ensure compliance with Recovery Act (ARRA) requirements.	2010, Apr.	2010, Summer Online
Parks & Recreation	Golf Point-of-Sale (POS) System	The Office of Internal Audi and Investigations (OIAI) conducted an audit of the current POS system used by the Golf Management Division and the procurement of a new system.	2009, Feb.	2009, Spring pg. 32
Parks & Recreation	Five Year Parks Levy: Facilities & Service Enhanced, But Ballot Title misleading	This audit was conducted to determine if spending of levy funds in Portland by the Bureau of Parks & Recreation was consistent with stated plans and authorizing documents.	2009, Feb.	2009, Spring pg. 32
Parks & Recreation	Recreation FY07 Expenditures	The audit scope covered the General Government activities of the Division of Recreation for FY07 excluding the operations of the County-run golf course as this operating is accounted for in a separate fund.	2008, Feb.	2008, Fall pg. 53
Parks and Recreation	Suffolk County Department of Parks, Recreation and	This investigation was initiated by the discovery of internal control weaknesses pertaining to cash collection and reporting	2007, Jan.	2008, Spring

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Category	Title	Audit Description	Audit Date	LGAQ Issue
	Conservation: Seasonal Docking Rentals and Camper Storage Rentals	procedures. The objectives of this audit were to determine the amount of seasonal docking rental payments and the amount of camper storage rental payments that were collected but not deposited into a County bank account and to identify all employees who were involved in the collection of, or had access to cash remitted for seasonal docking and camper storage rentals.		pg. 47
Parks and Recreation	Review of Cash Collections – Snyder Park and Parks and Recreation Administration Office	The overall objective of this review was to investigate the circumstances surrounding the missing bank bag totaling \$731.60 and evaluate the overall adequacy and effectiveness of the internal control environment for the cash collection process, including security systems.	2008, Jan.	2008, Spring pg. 48
Parks and Recreation	Parks, Forestry and Recreation – Review of Internal Controls at the East York Curling Club	The objective of this review was to assess the adequacy of the East York Curling Club’s system of internal control over revenues, inventory management and compliance with policies and procedures related to cash handling and purchasing.	2010, May	2010, Summer, pg. 46/47
Parks and Recreation	Parks and Recreation Management Review	The Park and Recreation Department was cited with a material weakness by outside auditors in last year’s annual audit. Our audit was designed to determine the circumstances that led to the material weakness and remedies for it. The audit disclosed a need to reevaluate the management structure and staffing of the organization.	2010, Apr.	2010, Summer, pg. 47
Procurement	Procurement Card Program	The County’s Procurement Card Program was implemented in 2002. Single transaction and billing cycle limits are established for each cardholder, and each cardholder is assigned a specific “strategy” determined by their supervisor detailing the Merchant Category Codes the cardholder is allowed to buy from. This audit reviewed a sample of procurement card	2007 June	2008, Spring pg. 49

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Category	Title	Audit Description	Audit Date	LGAQ Issue
		transactions to determine compliance with policy.		
Procurement	Alternative Capital Project Delivery Methods	The study attempted to measure project performance by comparing the final scope, schedule, and budget of each of the 20 case study projects to the scope, schedule, and budget when each project was first proposed to the council.	2008, Nov.	2009, Summer pg. 72
Procurement	Audit of Purchase Card Transactions at the Office of Unified Communications	The Office of Unified Command (OUC) and the Office of Contracting and Procurement (OCP) were reviewed to determine if there was need to improve controls over management of the D.C. Purchase Card Program.	2009, Feb.	2009, Summer pg. 73
Procurement	P-Card Audit	The audit's objective is to seek out weaknesses in the City of Gresham's P-Card Program.	2009, Mar.	2009, Summer pg. 73
Procurement	City Purchasing Card Program	The audit focused on cardholders' compliance with established purchasing card guidelines between May 1, 2006 and November 30, 2007. Additionally, this audit compares the purchasing card program's monitoring and internal control processes with internal controls and practices recommended by the Government Finance Officers Association.	2009, Apr.	2009, Summer pg. 73
Procurement	Procurement Card Program	This audit reviewed a sample of procurement card transactions to determine compliance with policy and found the same problems that existed in previous audits.	2008, Jun.	2009, Winter pg. 39
Procurement	Payment Cards and E-Payments	Snohomish County utilized this audit as an opportunity to ensure that their payment card and e-payment practices are effective.	2008, May	2008, Fall pg. 54
Procurement	Competitive and Sole Source Purchasing	The purpose of this audit was to determine whether City departments were appropriately soliciting completion for purchases, including following policies and procedures related to sole source purchases.	2008, Jun.	2008, Fall pg. 54
Procurement	Procurement Cards: Increased use of Ghost Card Could Result in	The Maricopa County Procurement Card program was established in FY98 and in FY01 a "Ghost Card program" was	2008, Jul.	2008, Fall pg. 54

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Category	Title	Audit Description	Audit Date	LGAQ Issue
	Significant Savings	added for procuring office supplies on-online. This audit is a review of that program.		
Procurement	Purchasing Card	Internal Audit monitors Purchasing Card (P-Card) activity annually to deter abuse and increase management awareness. P-Card expenditures averaged \$28.2 million over the past four years. Our recent re review focused on purchases that appeared questionable, identified by visually scanning vendor names and using Benford's Analysis.	2010, Mar.	2010, Summer, pg. 47
Public Safety	Fire Department Audit	This audit included a review of the billing and collections functions, performed by a contracted agent, relating to services performed by the Philadelphia Fire Department's Emergency Medical Services.	2007, Dec.	2008, Spring pg. 50
Public Safety	Departmental Audit of Fire-Rescue	Norfolk Fire-Rescue is a combined fire and emergency medical services department responsible for providing fire protection, fire investigation and code enforcement services. The audit looked at guidelines for listing fixed assets, compliance and best practices for inspecting and cleaning gear, and procurement practices.	2007, Dec.	2008, Spring pg. 51
Public Safety	Audit of the Office of Emergency Preparedness and Response	Emergency Preparedness and Response serves as the central point of contact for all Public Safety dispatch, emergency management for all natural and man-made disasters and provides oversight for the City's physical building security. This audit reviewed procurement practices and staffing practices including leave and overtime.	2007, Dec.	2008, Spring pg. 52
Public Safety	City and County of Denver: Emergency Medical Response System Audit	The purpose of this performance audit was to evaluate the City's emergency medical response system to identify possible inefficiencies and opportunities for improvement.	2008, Dec.	2009, Summer pg. 57
Public Safety	Portland Fire & Rescue: Controlled Substances Monitoring Falls Short	Portland Fire & Rescue carries the controlled substances midazolam and fentanyl on most of its emergency vehicles. The	2008, Oct.	2009, Summer

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Category	Title	Audit Description	Audit Date	LGAQ Issue
	of Requirements	audit focused on the controls over the physical security and dispensing of these medications, which are administered to injured emergency victims.		pg. 57
Public Safety	Henrico County, VA: Division of Fire FY07 Expenditures	The audit scope included: 1) Examine and report on adequacy of internal controls, 2) Review personnel transactions to ensure compliance with Rules and Regulations and proper accountability, especially regarding overtime, if any, 3) Selectively test operational expenditure transactions for proper procurement, classification, documentation, accountability, and propriety, 4) Audit the appropriateness and adequacy of fixed asset accountability, 5) report on results and recommendations for improvements.	2008, Aug.	2009, Summer pg 57
Public Safety	City of Berkeley: Response Times to Calls for Emergency Medical Services Could Be Improved	During FY 2006 and 2007, the City of Berkeley Fire Department responded to approximately 7,500 – 7,600 priority 1 emergency calls (lights and sirens) annually within the incorporated City limits. An audit was performed to determine whether the City was timely responding to requests for EMS during those two years.	2008, Jun.	2009, Summer pg 57
Public Safety	City of Berkeley: Audit of Controlled Substances in the Fire Department	The objective of this audit was to evaluate the adequacy of internal controls over controlled substances in the Emergency Medical Service Division of the Berkeley Fire Department.	2007, Oct.	2009, Summer pg. 58
Public Safety	City of Berkeley: Audit of Emergency Medical Personal Protective Equipment (PPE)	The audit found that the Berkeley Fire Department appeared to be providing their emergency medical services (EMS) staff with appropriate medical PPE. However, EMS responders were not always donning some types of medical PPE when appropriate.	2007, Jun.	2009, Summer pg. 58
Public Safety	City of Berkeley: Fire Department Ambulance Billing Audit	The audit found neither the Fire Department nor the Finance department provided sufficient oversight and direction to the outside contractor charged with ambulance billings and collections.	2007, May	2009, Summer pg. 58
Public Safety	Review of Gainesville Fire Rescue	The primary focus of this review was to provide the City	2007,	2009,

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Category	Title	Audit Description	Audit Date	LGAQ Issue
	Department Overtime	Commission with an independent assessment of the adequacy of management controls in effect over overtime pay.	May	Summer pg. 58
Public Safety	Gresham, Oregon: Fire Overtime	The objective of the audit was to determine if the actions taken in response to the 2005 report had produced expected savings.	2007, May	2009, Summer pg. 58
Public Safety	Portland Fire Station Bond Program: Citizen Oversight in Place and Spending Matches Voter Intent	The audit was conducted to perform a high level review of the decision-making structure that oversees the capital program and to determine if the spending on capital projects met the intent of the ballot measure.	2006, Oct.	2009, Summer pg. 59
Public Safety	Review of City of Toronto Pandemic Planning and Preparedness	The audit reviewed the City's preparedness in three vital service areas in the event of a pandemic emergency: Public Health, Continuity of Essential Services and Employee Health and Support.	2007, Dec.	2009, Summer pg. 62
Public Safety	Tallahassee Emergency Management Program	This audit focused on the City's Emergency Management Program to determine the adequacy of planning and implementation activates based on criteria from federal and state requirements, best practices, and lessons learned.	2007, Jan.	2009, Summer pg. 63
Public Safety	Tallahassee Homeland Security – Water Supply	In accordance with the Bioterrorism Preparedness and Response Act of 2002, Water Utility contracted a vulnerability assessment of the City's water system in March 2003. This provided 59 recommendations to improve security and this audit is assessing the City's progress.	2007, Jan.	2009, Summer pg. 63
Public Safety	Metro Auditor: Emergency Response Plan Adequate; Better Communication Needed	This audit studied Metro's Solid Waste and Recycling Department's organizational readiness and preparedness for preparing, mitigating, responding to and recovering from a major emergency situation.	2006, Oct.	2009, Summer pg. 63
Public Safety	Review of Recording Storage of Cash – Police Evidence Unit	This audit identified significant internal controls weaknesses in the evidence Unit environmental Annual Inventory of property and audits at six-month intervals have not been conducted as required.	2008, Dec.	2009, Summer pg. 74

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Category	Title	Audit Description	Audit Date	LGAQ Issue
Public Safety	Aviation Police Overtime	This audit analyzes the Phoenix Airport Police Bureau's (Airport Bureau) use of overtime to meet minimum staffing requirements and identified overtime cost reduction opportunities.	2008, Nov.	2009, Summer pg. 74
Public Safety	Emergency Medical Response System Performance Audit	The purpose of this audit was to evaluate the City's emergency medical response system to identify possible inefficiencies and opportunities for improvement.	2009, Feb.	2009, Spring pg. 33
Public Safety	Civil/Sherriff Agency Fund	The purpose of this audit was to evaluate the internal controls over the handling of Civil and Sheriff Agency Funds, ensure compliance with laws and regulations, and evaluate the level of efficiency in the collection of owed fees.	2009, Feb.	2009, Spring pg. 33
Public Safety	Division of Fire FY07 Expenditures	Overall, it was found that internal controls met expected standards and there were four recommendations made by the audit team to strengthen controls and improve operations.	2008, Dec.	2009, Spring pg. 33
Public Safety	Prison Commissary and Inmate Telephone System	This performance audit was part of a four year rotation of audits within the Prison to determine if controls over the processing of financial transactions are adequate, if processes are in compliance with laws and regulations, and if processes are efficient and effective.	2007, Dec.	2008, Fall pg. 55
Public Utilities	Austin Energy CIS Remittances	This report presents the results of Austin Energy's Customer Information System Remittances. The test of selected utility payments and relevant controls revealed that utility payments were received and properly recorded in the customer billing system.	2009, Jan.	2009, Summer pg. 75
Public Works	Street Lighting	The city could reduce the costs of providing street lights by working with the utility company that owns them and evaluating the feasibility of buying the system. Cities that bought street light systems from utility companies report annual savings of 30-50 percent.	2009, May	2009, Summer pg. 75
Public Works	Audit of Frederick County Division	This audit noted that DPW did not comply with an approved	2009,	2009,

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Category	Title	Audit Description	Audit Date	LGAQ Issue
	of Public Works (DWP) Change Order Process	policy, established nearly 15 years ago, that required an Architect/Engineer Responsibility Review Board to meet on all error and omission change orders.	Feb.	Summer pg. 75
Public Works	Street Repair & Preventive Maintenance	Street and Bridge has incorporated best practices and information technology in the planning and measurement process, but improvements are needed in the management information system that contains planning and performance data.	2008, Dec	2009, Spring pg. 34
Public Works	Solid Waste Operations – Collections	This review revealed opportunities for the Public Works – Solid Waste Collections to improve internal controls, reduce overhead costs and potentially increase franchise fee revenue.	2009, Jan.	2009, Spring pg. 34
Public Works	Electricity Costs, Consumption, & Management	The audit team deemed that an audit focused on select management issues related to electricity cost and consumption would be beneficial to the council and Honolulu's taxpayers.	2008, Aug.	2009, Winter pg. 42
Public Works	Parking Citations and Collections	Parking Services is a division of Public Works. Turbo Data Systems (TDS) is the City's agent for processing and collection of parking citations. A review was done on TDS.	2008, May	2009, Winter pg. 42
Public Works	City Should Take Steps to Enhance Pedestrian and Cyclist Mobility Through and Around Construction Sites	Seattle City Council members asked the Office of City Auditor to assess whether the City was doing everything it could to minimized the duration and impact of street and sidewalk closures on pedestrians and cyclists.	2008, Aug.	2009, Winter pg. 42
Public Works	2003-04 Mililani Curbside Recycling Pilot Project	This audit focused on reviewing the Environmental Services Department's performance of curbside recycling operations during the 2003-04 Mililani curbside recycling pilot project, and the cost of the project.	2008, Nov.	2009, Winter pg. 42
Public Works	Portland Development Commission:	Developers comply with Disposition and Development Agreements, but PDC does not monitor adequately.	2008, Sept.	2009, Winter pg. 43
Public Works	Street Paving: Office of Transportation improved quality	This review followed up on the implementation status of 15 recommendations that were made in four 2006 reports.	2008, Aug.	2009, Winter

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Category	Title	Audit Description	Audit Date	LGAQ Issue
	assurance, but is resurfacing fewer streets			pg. 43
Public Works	Pavement Condition Measures	This audit addressed the reliability of the city's pavement condition measures. The measures are part of the pavement management system used to allocate street maintenance spending and to report to the public on the condition of the street system.	2008, Oct.	2009, Winter pg. 43
Public Works	Capital Improvements Management Office (CIMO) Follow-Up	The purpose of this audit was to determine the status of the identified high priority (backlogged) projects, and the availability and reliability of capital projects data provided to stakeholders.	2008, Feb.	2008, Summer pg. 31
Public Works	Facilities Management Capital Programming & Planning	This performance audit responded to a 2007 council budget proviso to evaluate the Facilities Management Division's adherence to best practices in capital programming and planning. The audit also reviewed the county's broader policymaking framework and oversight practices for capital programming and planning.	2008, Feb.	2008, Fall pg. 56
Public Works	Facilities Management Department	The main objective of the audit was to determine if County facilities are adequately inspected and maintained to provide public services.	2008, Jun.	2008, Fall pg. 56
Public Works	Downtown SmartMeters	The Portland Office of Transportation spent \$7.8 million to buy and install 900 new parking meter stations in downtown Portland from 2002 to 2004. This is a review of the new SmartMeter program.	2008, Jul.	2008, Fall pg. 56
Purchasing Card	Performance Audit of the Bid to Goal Program	San Diego's Public Utilities Department currently has a Bid to Goal (B2G) program that incorporates an industry benchmark bid process and a gain sharing incentive program. Savings, which are achieved when actual costs are less than the employee bid, are used to finance employee payouts for achieving gain sharing goals. Our objectives were to determine	2010, Feb.	2010, Summer, pg. 47

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		the extent to which (1) employee bids are competitive with the private sector, (2) the departments have achieved savings and are effectively managing the program, (3) management is involving employees in establishing challenging gain sharing goals, and (4) management is providing review and oversight of the program.		
Social Services	Neighborhood & Community Services Owner-Occupied Home Rehabilitation Program Audit	The purpose of this audit was to review the processes established by the City of Tallahassee Neighborhood and Community Services housing division to operate and oversee the federally and state funded owner-occupied home rehabilitation program targeted to income-eligible City residents.	2009, Jan.	2009, Spring pg. 35
Social Services	Audit of the Department of Health's Administration of HIV & Programs & Grant Management	The Mayor and City Council established the HIV/AIDS Administration (HAA) in 1985 due to the growing number of cases involving HIV/AIDS. This audit focused on HAA management of federal grant fund, contract administration, and monitoring of subgrantee deliverables.	2008, Dec.	2009, Spring pg. 35
Social Services	Managing the Risk of Overpayments in the Administration of Social Assistance	The primary objective of this review was to determine why social assistance overpayments occur and to identify opportunities to prevent such overpayments.	2008, May	2009, Winter pg. 44
Social Services	Medicaid Long-term Care Program Audit	Multnomah County's Aging & Disability Services Medicaid Long-term Care Program served more than 7,000 very low-income seniors and physically disabled adults in FY07. The report details the analyses of demographic and service trends, provides an assessment of current data systems and makes specific recommendations for using data more effectively to manage resources and plan for the needs of clients.	2008, Jul.	2008, Fall pg. 57
Social Services	Housing Tax Abatements	The objective of this audit was to determine whether management of three tax abatement programs was effective at limiting tax abatements to projects that meet program criteria,	2008, Jul.	2008, Fall pg. 57

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Category	Title	Audit Description	Audit Date	LGAQ Issue
		and ensuring program benefits are achieved.		
Stimulus Funding	City of San José, Office of the City Auditor: America City American Recovery and Reinvestment Act Preliminary Report on Internal Controls	The objective of this report was to provide a preliminary review of the City of San José's internal controls which address the accountability and transparency requirements and general provisions of the American Recovery and Reinvestment Act (Recovery Act).	2009, Jun.	2010, Summer, pg. 42
Stimulus Funding	City of San Jose, Office of the City Auditor Review of American Recovery and Reinvestment Act First Quarterly Reports	This was the second in a series of reports the City Auditor has issued related to the Recovery Act. Our audit objective was to determine the accuracy and completeness of Recovery Act reporting.	2009, Nov.	2010, Summer, pg. 42
Stimulus Funding	City of Chesapeake, Virginia: ARRA Quality Assurance and Initial Reporting	The purpose of this audit was to 1) evaluate the City's quality assurance procedures for financial and operational reporting relative to ARRA and 2) evaluate the accuracy of the City's initial ARRA reporting and the effects that any potential changes in federal reporting requirements may have on future City-submitted ARRA reports.	2010, Mar.	2010, Summer, pg. 42
Stimulus Funding	City of Berkeley: Recovery Act Readiness - Housing Prepared to Meet Funding Requirements	Our objective was to determine if the Department of Housing and Community Services (Housing) has adequate procedures and controls to ensure compliance with Recovery Act (ARRA) requirements. We focused on Housing because the Department is responsible for half of the City's known funding to date under the Act.	2010, Apr.	2010, Summer, pg. 42
Stimulus Funding	City of Oklahoma: American Recovery and Reinvestment Act (ARRA)	Results of our audit indicated that adequate controls were established to reasonably ensure compliance with ARRA award requirements, and to ensure complete and accurate quarterly ARRA reporting; however, several control improvements were	2010, Jun.	2010, Summer, pg. 43

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Category	Title	Audit Description	Audit Date	LGAQ Issue
		addressed throughout the review. Additionally, recommendations were made to address the outstanding findings.		
Tax & Revenue	Motor Vehicle, Gasoline Excise, & Alcoholic Beverage Taxes	This audit verified the accuracy of motor vehicle, gasoline excise and alcoholic beverage tax apportionments received from the Oklahoma Tax Commission for the four fiscal years ending June 30, 2007.	2008, Oct.	2009, Winter pg. 44
Tax & Revenue	Downtown Restaurant Overlay District – City Revenues and Costs	This report is a study of the costs and revenues associated with the growing number of alcohol-serving establishments in the downtown area.	2008, May	2008, Summer pg. 32
Tax & Revenue	Revenue at Risk? Medi-Cal Mental Health Interim Audit	The audit objective was to identify risks that could jeopardize revenue the City receives for providing mental health services under Medi-Cal, and to evaluate the effectiveness of controls in place to mitigate those risks.	2008, May	2008, Summer pg. 33
Tax & Revenues	Fines and Miscellaneous Revenue	The audit scope covered the General Fund Fines and Miscellaneous Revenue: 1) Examine control of various revenue processes for adequacy 2) Test control for compliance with selected transactions 3) Ensure that all source for these revenue categories are properly generated and reported 4) Determine if operational improvement in the billing and collection of these revenue sources is possible 5) Report results	2008, July	2008, Fall pg. 58
Transportation	Fleet Follow-up Audit Report	This report presents the results of the follow-up work on the <i>Impact of Vehicle Preventive Maintenance on the City's Air Quality Initiative</i> audit issued in February 2001 and <i>Fleet Maintenance and Repair Program: Selected Performance and Management Control Issues</i> issued in March 2001. The purpose of this follow-up is to assess that the progress the department has made toward addressing the original audit findings.	2008, Jan.	2008, Spring pg. 53