

Memo

To: City Council
From: Members of the Audit Advisory Board
CC: Mayor's Office
Date: March 12, 2014
Re: Audit Advisory Board Status

As a matter of courtesy, we would like to remind the Council members we are only able to perform our work in response to a request from the City Council. We are available and eager to assist the City in carrying out its policy statement identified in section 4.66.010 of the City Charter. The members of the Audit Advisory Board would like to take this opportunity to provide the City Council with some suggestions. We have reviewed what other cities are reporting on and discussed opportunities in these areas:

1. Business Process reviews (such as payroll, procurement, ethics, contracts, etc.) to assure ourselves appropriate controls are in place and that they are functioning as you believe them to be for these important areas;
2. Review of Business Continuity and Disaster Recovery plans, especially as it relates to IT;
3. Inventory and surplus property procedures for sensitive equipment such as laptops, IT storage devices, cameras or iPads;
4. Comparing services provided to the citizenry for a fee and the fees charged for those services to other cities of a similar size;
5. Purchasing card use (are we using it where we should to gain rebates and/or are we using it appropriately);
6. Specific department audits (either where there are believed to be efficiencies gained and/or on a rotating basis);
7. Reviews of specific tax or fee collections (especially those done online);
8. A performance audit of the City's economic development strategic plan, goals and progress;
9. Controls in place on overtime hours; and/or
10. Review of key personnel issues such as up to date job descriptions and annual evaluations, training provided, etc.
11. Review of overtime and sick leave policy; controls; cost; and hours paid out (by department and/or comparison to other cities.
12. Performance audit of TIF.

These are just a few of the projects you may wish to consider. We are sure there are others that you are more attuned to because of your relationship and responsibility to the City.

Please feel free contact us if you have any questions. Our chair, Michael Justus, can also be reached via email at mdjustus@aol.com.