

# **Audit**

## **Follow-Up**

*As of June 30, 2016*



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City Auditor

## Blueprint 2000 Revenue and Expenditure Controls

(Report #1514, Issued August 7, 2015)

Report #1621

September 16, 2016

### **Summary**

*This is the first follow-up on the Audit of Blueprint 2000 Revenue and Expenditure Controls, Report #1514, issued August 7, 2015. In report #1514, we indicated that, overall, with respect to the processing of revenue and expenditure transactions, the internal controls of Blueprint 2000 (the Agency) were adequate, considering the nature and complexity of its operations. In the report, we identified both control strengths and opportunities for improvement. With respect to the opportunities for improvement, management developed 26 action plan steps, 19 of which were due for completion by June 30, 2016. Our follow-up audit disclosed that 14 of the 19 action plan steps due have been completed, and five of the 19 steps due are in progress.*

The 14 action plan steps completed include:

- 1) In the June 20, 2016, Intergovernmental Agency meeting, the Agency adopted an internal control policy, with an effective date of August 1, 2016.
- 2) The Blueprint Ethics Policy was provided to management, staff, and Citizens Advisory Committee (CAC) members and posted on the Agency's website.
- 3) The Agency considered adopting a procedure requiring periodic reconciliations of its construction management system data to related PeopleSoft Financial Management System accounts. After consideration, Blueprint staff concluded the risk of material, undetected errors is acceptably low, and recurring, periodic reconciliations are not planned at this time.
- 4) The Agency has considered and researched the option of authorizing state grantors to make grant payments electronically. Based on Blueprint staffs' understanding of the process and belief that extra staff time would be required to ensure the

proper recording of grant revenues in Blueprint accounts, the Agency has elected to not authorize state grantors to make grant payments electronically.

- 5) Collections processed by the Agency include amounts paid by grantors, amounts donated on behalf of Friends of Our Parks (FOOP) [a support organization of the City's Parks, Recreation, and Neighborhood Affairs department (PRNA)], and rental revenues. Written procedures governing the collection of these moneys have been developed.
- 6) A log ("check/cash log") has been created to track the receipt and processing of all moneys collected by the Agency and the transfer of those moneys to the City's Revenue Office (grant and rental revenues) or PRNA (donations).
- 7) Checks are now being restrictively endorsed upon receipt.
- 8) Transfer receipts (written acknowledgement of the amounts remitted) are obtained from PRNA when FOOP donations are delivered. Also, upon the delivery of grant and rental revenue collections to the City's Revenue Office, a receipt is obtained.
- 9) Although unsuccessful, efforts were made to determine the cause of the \$1,500 difference between Blueprint's records and the PRNA-maintained records regarding FOOP donations.
- 10) Lock boxes have been purchased to safeguard collections until deposit. The lock boxes are to be further secured by placement in locked cabinets.
- 11) Our limited audit tests indicated that donations are now being transferred to the PRNA in a reasonably timely manner.
- 12) As a compensating control, a Blueprint employee has been assigned the responsibility for periodically reviewing samples of the documentation associated with the processing of collections. Blueprint staff indicated that one

such review has been conducted. (*This action addresses two action steps.*)

- 13) A standard memorandum has been created for use when submitting for Intergovernmental Management Committee (IMC) approval of the lease of Agency property. The memorandum is also formatted so that it may be used to request approval of lease renewals.

With respect to the five steps in progress:

- 1) The Agency plans to develop written procedures addressing, among other matters, roles and responsibilities relating to contractor invoice review and payment approval. While the Agency does have processes in place for the review of invoices, the Agency has not yet completed the development of written procedures.
- 2) Prenumbered receipts are now issued for all amounts received. Agency staff has also issued appropriate instructions on the handling of voided receipts. However, the responsibility for accounting for all prenumbered receipt forms had not been assigned. To complete this action plan step, this responsibility should be assigned to an employee not involved in the collections processes.
- 3) The Agency contracts with a general engineering consultant (GEC), which, together with a team of subconsultants, is responsible for providing general engineering, project planning, and management services. The Blueprint Manager plans to draft an internal procedure addressing Blueprint's review and approval processes for subconsultant rates and the documentation thereof.
- 4) The Blueprint Manager is obtaining information relative to the potential scope and cost of an independent audit of the direct costs charged by the GEC.
- 5) The Agency is taking steps in preparation for the resumption of GEC performance evaluations.

Table 1 provides additional details about the status of each of the 19 action plan steps due for completion by June 30, 2016.

As indicated above, a total of 19 of the 26 action plan steps were due for completion by June 30, 2016. The remaining seven action plan steps are due for completion subsequently and were, therefore, not included within the scope of this first follow-up audit. Notwithstanding, the Agency has advised us that work

has begun on several of these items. The seven action plan steps due for completion subsequently are as follows:

- 1) The Agency will determine those City or County policies and procedures which are to apply to the Agency's operations and communicate that information to all employees and GEC and subconsultant staff.
- 2) The Agency will update its existing policies and procedures to reflect the Agency's current organizational structure. The Agency will also update the policies and procedures as needed to address the results of a current assessment of financial and operational risks.
- 3) The Agency will consider adopting written information technology security policies and procedures.
- 4) The Agency will adopt policies and procedures to guide the review, negotiation, and approval of annual letters of authorization (LOAs). The LOAs control the scope of work performed by the GEC and the compensation paid to the GEC.
- 5) The Agency will consider adopting formal goals, objectives, and performance measures and related reporting requirements.
- 6) The Agency Director and Blueprint Manager will develop a financial and operational risk assessment of the Agency. The risk assessment will be provided to the IMC for use in considering areas of operation that may benefit from the conduct of a performance audit.
- 7) Annual reviews of real estate will be performed as required by the Blueprint Real Estate Policy. The Real Estate Policy will be amended to designate the position responsible for the performance of this task.

We appreciate the cooperation and assistance provided by Agency staff during this follow-up audit.

### ***Scope, Objectives, and Methodology***

We conducted this audit follow-up in accordance with the International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require we plan and perform the audit follow-up to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings

and conclusions based on our audit follow-up objectives.

### **Original Report #1514**

As indicated in the original report (#1514), the objective of our initial audit was to determine the extent to which the Agency's internal controls reasonably ensured that revenue and expenditure transactions were: (1) properly authorized and executed in accordance with governing laws, rules, policies, and procedures; (2) timely processed and accurately and completely recorded in the Agency's accounting records in the correct accounts; and (3) supported by appropriate documentation. As a part of evaluating the Agency's internal controls, we considered the extent to which the Agency safeguarded from loss the amounts collected at the Agency (Blueprint-processed collections).

The scope of our initial audit included the Agency's internal controls in effect during the period October 1, 2012, through December 31, 2014, and included tests of revenue, expenditure, and disbursement transactions selected from fiscal years 2011, 2012, 2013, and 2014.

To address our audit objectives, we obtained an understanding of the laws, rules, Interlocal Agreement, and bylaws governing the resources and operations of the Agency. As a part of our initial audit, we also obtained an understanding of the Agency's organizational structure and control environment and an understanding of the control-related policies and procedures relevant to the processing of the major Agency revenues and the disbursement of Agency resources. In addition to obtaining that understanding, we also tested selected transactions to measure the effectiveness of the controls, as implemented.

Overall, we found that, with respect to the processing of revenue and expenditure transactions, the Agency's internal controls were adequate, considering the nature of the Agency's organization and the complexity of its operations. Our audit identified both control strengths and opportunities for improvement.

### **Report #1621**

This is our first follow-up on action plan steps identified in audit report #1514. The purpose of this audit follow-up is to report the status of the Agency's efforts to complete or resolve action plan steps due for completion as of June 30, 2016. To determine the status of those action plan steps, we interviewed applicable staff and obtained and reviewed relevant records and reports.

## **Background**

On October 27, 2000, the Leon County Commission and the City of Tallahassee Commission executed an Interlocal Agreement (Interlocal Agreement) creating the Blueprint 2000 Intergovernmental Agency (Agency). The Agreement provides that the Intergovernmental Agency is formed to undertake the acquisition, financing, planning, constructing, managing, operating, servicing, utilizing, owning, and exchanging of Blueprint 2000 projects identified in the Agreement and to receive and expend the Dedicated Sales Surtax. The Dedicated Sales Surtax is defined as 80 percent of the one percent local government infrastructure sales surtax.

The Interlocal Agreement was amended in February 2003 and again in December 2015. The December 2015 amendment changed the Leon County-City of Tallahassee Blueprint 2000 Intergovernmental Agency name to the Leon County-City of Tallahassee Blueprint Intergovernmental Agency or "Blueprint."

Organizationally, the Agency is headed by a Board consisting of the respective members of the Leon County Board of County Commissioners and the City of Tallahassee Commission. Pursuant to the Amended Agreement, the Intergovernmental Management Committee (IMC), consisting of the City Manager and County Administrator, is responsible for the overall management of the Agency. Further, the Amended Agreement provides that a Blueprint Manager is to be appointed jointly by the County Administrator and the City Manager. The Agreement also creates the Citizens Advisory Committee (CAC), whose responsibilities include the review of work plans, financial audits, and performance audits and making recommendations to the Blueprint Intergovernmental Agency.

The Agency utilizes an unusual organizational structure. It, as an organization, employed only 11 permanent employees at the time of the initial audit. However, the efforts of those employees were leveraged through the utilization of City and County support, and through the employment of a general engineering consulting (GEC) firm (Michael Baker, Jr., Inc.), which, together with a team of subconsultants, was responsible for providing general engineering and project planning and management services.

For fiscal years 2012 through 2014, Agency revenues totaled approximately \$136 million, of which approximately \$96 million represented City-processed collections, and approximately \$40 million represented Blueprint-processed revenues. In addition to those

revenues, the Agency also collected, in trust, donations (cash and checks) for Friends of Our Parks (FOOP), a not-for-profit organization established to benefit the parks and recreational facilities of the City.

Agency expenditures for fiscal years 2012 through 2014, as shown in the City's PeopleSoft Financials accounting records, totaled approximately \$116 million, excluding amounts paid for debt service. Most of the expenditures related directly to Agency construction and engineering-related activities.

### ***Previous Conditions and Current Status***

In report #1514, we indicated that, overall, with respect to the processing of revenue and expenditure transactions, the Agency's internal controls were adequate, considering the nature of its operations and the complexity of its operations. In the report, we identified both control strengths and opportunities for improvements.

### ***Control Strengths***

Control strengths of note included, but were not limited to:

- The Agency adopted a statement of mission and vision, policies and procedures defining management and staff responsibilities for several major operational areas, and a plan of organization, including position descriptions.
- Management and staff follow the City's policies and procedures governing ethical behavior.
- The Agency adopted and effectively implemented written policies to govern the administration of grants, including grant authorization and grantor invoicing.
- Appropriate accounting, procurement, and human resource system provisions were made available through the City.
- Those responsible for coding and recording transactions were sufficiently knowledgeable of the Agency's operations.

- An annual audit of the Agency's financial statements and the Agency's compliance with federal and state award requirements is conducted.
- Appropriate competitive procurement processes had been established and were supported by City staff and systems.
- Written contracts, with legal review thereof prior to signature, were required. The contracts made provision for contractor monitoring, where applicable.
- Duties relating to purchase requisitions, purchase orders, and invoice payment were appropriately segregated and supported by City staff.
- Claims for payment were to be supported by detailed invoices and related documentation.
- The responsibility for authorizing and approving capital-related expenditures had been assigned to appropriate and knowledgeable officials. Complete documentation of the expenditures was a requirement.

### ***Opportunities for Improvement and Current Status***

In addition to the strengths described above, our initial audit identified opportunities for improvement in the Agency's controls. Those improvements related in many instances to the need to (1) update or establish policies and procedures and guidelines, (2) better safeguard and account for revenue and donations, or (3) enhance the Agency's administration of certain cost-control related aspects of its GEC contract. To address our audit recommendations for improvements, the Agency developed an Action Plan consisting of 26 action plan steps. Nineteen of those steps were due for completion as of June 30, 2016. As shown in Table 1 below, 14 of those 19 steps have been addressed and resolved (completed), and actions are ongoing to complete the remaining five steps.

**Table 1  
Action Plan Steps from Audit Report #1514  
Due as of June 30, 2016, and Current Status**

Action Plan Steps Due	Current Status
<b>A. Update or establish policies and guidelines.</b>	
<ul style="list-style-type: none"> <li>The Agency will consider developing its own internal control policy, or formally adopt the City’s internal control policy. <i>(Report #1514 Action Step A.1)</i></li> </ul>	<ul style="list-style-type: none"> <li>✓ <u>Complete</u> – The Agency developed its own internal control policy. In the June 20, 2016, Intergovernmental Agency meeting, the Agency approved that policy (Policy No. 106), with an effective date of August 1, 2016.</li> </ul>
<ul style="list-style-type: none"> <li>The Blueprint 2000 Ethics Policy will be provided to management, staff, and Citizens Advisory Committee (CAC) members and be posted on the Agency’s website. Agency in-house, GEC, and sub-consultant staff and CAC members will also be provided the opportunity for training in the application of the policy. <i>(Report #1514 Action Step A.4)</i></li> </ul>	<ul style="list-style-type: none"> <li>✓ <u>Complete</u> - The Blueprint 2000 Ethics Policy was presented at the August 13, 2015, CAC meeting. According to meeting minutes, those in attendance included CAC members, Agency staff, and certain consultant and subconsultant staff. Also, the Ethics Policy has been posted on the Agency’s website.</li> </ul>
<ul style="list-style-type: none"> <li>The Agency will adopt procedures addressing, among other matters, roles and responsibilities for verifying that the receipt of conforming goods and services is documented, the charges are allowable and authorized, the account codes are appropriate, and the invoice footings, extensions, and discounts are mathematically correct. <i>(Report #1514 Action Step A.6)</i></li> </ul>	<ul style="list-style-type: none"> <li>❖ <u>In Progress</u> – While the Agency does have processes in place for the review of invoices, the Agency has not yet completed the development of written procedures.</li> </ul>
<ul style="list-style-type: none"> <li>The Agency will consider adopting procedures requiring periodic reconciliations of Primavera Expedition data and related PeopleSoft Financials accounts. <i>(Report #1514 Action Step A.7)</i></li> </ul>	<ul style="list-style-type: none"> <li>✓ <u>Complete</u> - After consideration, Blueprint has concluded that the risk of material, undetected errors in Primavera Expedition data or PeopleSoft Financials data is acceptably low, and recurring, periodic reconciliations are not planned at this time.</li> </ul>
<b>B. Enhance the safeguarding of and the accounting for the revenues and donations collected and processed by the Agency.</b>	
<ul style="list-style-type: none"> <li>The Agency will consider authorizing state grantors to make grant payments electronically. <i>(Report #1514 Action Step B.1)</i></li> </ul>	<ul style="list-style-type: none"> <li>✓ <u>Complete</u> - The Agency considered and researched the option of authorizing state grantors to make grant payments electronically. Based on the Agency’s understanding of the process and belief that extra staff time would be required to ensure the proper recording of grant revenues in Blueprint accounts, the Agency has elected to not authorize state grantors to make grant payments electronically.</li> </ul> <p><u>Auditor Comment:</u> In addition to ensuring timely receipt and deposit of funds, electronic payments reduce the risks of loss due to misplacement or theft. While some additional time may initially be required of Agency staff to ensure the proper recording of grant revenues, we believe the electronic process can be efficient. <u>We recommend</u> Agency management reconsider this action plan step.</p>

<ul style="list-style-type: none"> <li>• Policies and procedures governing the collection of revenues by staff at the Agency’s administrative offices will be developed and communicated in writing to applicable managers and staff. (Report #1514 Action Step B.2)</li> </ul>	<ul style="list-style-type: none"> <li>✓ <u>Complete</u> - Collections processed by the Agency include amounts paid by grantors, amounts donated to Friends of Our Parks (FOOP) [a support organization of the City's Parks, Recreation, and Neighborhood Affairs department (PRNA)], and rental revenues. Written procedures governing the collection of these moneys have been developed. Those procedures address the use of prenumbered receipts, the completion of the check/cash log entries (see next action step for a description of the check/cash log), and the documentation required upon the deposit or transfer of the amounts collected.  <u>Auditor Comment:</u> The procedures do not address who is responsible for each of the processing steps. <u>We recommend</u> that the procedures be amended to assign responsibility for the processing steps.</li> </ul>
<ul style="list-style-type: none"> <li>• A daily listing containing each of the amounts received through the mail will be prepared by the person opening the mail. The listing will then be compared to the day’s (week’s) deposit details by a person not involved in the collection and deposit of collections. (Report #1514 Action Step B.3)</li> </ul>	<ul style="list-style-type: none"> <li>✓ <u>Complete</u> - A log (“check/cash log”) has been created to track the receipt and processing of all moneys. Data recorded and tracked for each collection include the amount received, the date of the invoice in the case of grant revenues, the date of receipt, and the date the moneys are transferred to the City's Revenue Office (grant and rental revenues) or PRNA (donations).</li> </ul>
<ul style="list-style-type: none"> <li>• Checks will be restrictively endorsed. (Report #1514 Action Step B.4)</li> </ul>	<ul style="list-style-type: none"> <li>✓ <u>Complete</u> - Our limited audit tests indicated that checks were being restrictively endorsed upon receipt.</li> </ul>
<ul style="list-style-type: none"> <li>• Prenumbered receipts will be issued for all amounts received from those delivering payments to the Agency’s administrative offices. Also, for all voided receipts and receipts not issued, the original receipts will be retained in the Agency’s records. A periodic reconciliation of the prenumbered receipt forms available for use during the period, to those used and unused as of the end of the period, will also be prepared by staff not involved in the processing of collections. (Report #1514 Action Step B.5)</li> </ul>	<ul style="list-style-type: none"> <li>❖ <u>In Progress</u> - Prenumbered receipts are now issued for all amounts received. Agency staff has also issued appropriate instructions on the handling of voided receipts.  <u>Auditor Comment:</u> The responsibility for accounting for all prenumbered receipt forms had not been assigned. <u>We recommend</u> that the employee assigned to conduct the periodic compensating reviews (see action step B.10) include in those reviews, procedures to account for all prenumbered receipts available during the period reviewed, used during the period reviewed, and remaining on hand at end the period reviewed.</li> </ul>
<ul style="list-style-type: none"> <li>• Transfer receipts will be executed upon the transfer of collections. (Report #1514 Action Step B.6)</li> </ul>	<ul style="list-style-type: none"> <li>✓ <u>Complete</u> - Transfer receipts are obtained from PRNA when FOOP donations are delivered. Also, upon the delivery of collections to the City's Revenue Office, a receipt (CORE system receipt) is obtained.</li> </ul>
<ul style="list-style-type: none"> <li>• The Agency will consult with the City Parks, Recreation and Neighborhood Affairs department in an effort to determine the disposition of the \$1,500 in donations that could not be traced to the FOOP</li> </ul>	<ul style="list-style-type: none"> <li>✓ <u>Complete</u> – Agency staff indicated that PRNA had been contacted and the cause of the \$1,500 difference between Blueprint's records and the PRNA-maintained record of the FOOP donations</li> </ul>

<p>records provided to the auditors. (Report #1514 Action Step B.7)</p>	<p>received could not be determined.</p>
<ul style="list-style-type: none"> <li>• Collections will be secured in a locked cabinet or other secured location and access thereto will be restricted to authorized staff. (Report #1514 Action Step B.8)</li> </ul>	<p>✓ <u>Complete</u> - Lock boxes have been purchased to safeguard collections until deposit. The lock boxes are to be further secured by placement in locked cabinets.</p>
<ul style="list-style-type: none"> <li>• Donations will be transferred to FOOP no less frequently than on a weekly basis. (Report #1514 Action Step B.9)</li> </ul>	<p>✓ <u>Complete</u> - Our limited audit tests indicated that the collected donations were being transferred in most instances in a timely manner.</p>
<ul style="list-style-type: none"> <li>• To the extent possible, duties will be appropriately segregated. Absent the ability to appropriately segregate duties, the Agency will consider implementing compensating controls. (Report #1514 Action Step B.10)</li> </ul>	<p>✓ <u>Complete</u> – As a compensating control, a Blueprint employee has been assigned the responsibility for periodically reviewing samples of the documentation associated with the processing of collections. Blueprint staff indicated that one such review has been conducted.</p> <p><u>Auditor Comment:</u> No documentation of the review was prepared and maintained. <u>We recommend</u> that a memorandum describing the procedures performed and the review results be prepared and provided to the Blueprint Manager for review and action, as needed. The procedures performed should include, but not be limited to: (1) accounting for all prenumbered receipts available during the period reviewed; (2) for a sample of the receipts, a review of the associated check/cash log entries and documentation evidencing the remittance of the amounts; and (3) an assessment of compliance with processing procedures and timeliness requirements.</p>
<ul style="list-style-type: none"> <li>• Periodically, to assess the effectiveness of controls, the amounts shown as collected will be traced through to-be-established control points (listings of collections, transfer receipts, and CORE receipts). (Report #1514 Action Step B.11)</li> </ul>	<p>✓ <u>Complete</u> – This action step has been addressed by the actions taken in connection with Action Step B.10, as discussed above.</p>
<p><b>C. Enhance the Agency’s administration of certain cost-control related aspects of its contract with the GEC.</b></p>	
<ul style="list-style-type: none"> <li>• The Agency Director will review and approve in advance the rates paid to all subconsultants. The review and approval will be documented and include the evidence relied upon that demonstrates the rates approved are competitive. (Report #1514 Action Step C.2)</li> </ul>	<p>❖ <u>In Progress</u> – Relative to this action step, the Blueprint Manager is going to draft an internal procedure addressing Blueprint’s review and approval processes for subconsultant rates and the documentation thereof.</p>
<ul style="list-style-type: none"> <li>• The Agency will consider obtaining an independent audit of applicable GEC cost records. (Report #1514 Action Step C.3)</li> </ul>	<p>❖ <u>In Progress</u> – The Blueprint Manager is obtaining information relative to the potential scope and cost of an independent audit of the direct costs charged by the GEC. The information obtained will be used to make a decision regarding the audit.</p>
<ul style="list-style-type: none"> <li>• The Agency will resume the completion of the semi-annual performance evaluations of the GEC. (Report #1514 Action Step C.4)</li> </ul>	<p>❖ <u>In Progress</u> – The Agency indicated that the Blueprint Manager is working with the GEC to amend the GEC contract to remove the requirement</p>

	<p>that the GEC prepare and submit a self-evaluation, as a preliminary step in the evaluation process. The Blueprint Manager is also working to modify and develop new criteria to be used by Blueprint staff in evaluating the GEC.</p>
<p><b>D. Enhance accountability and oversight for Agency operations and assets.</b></p>	
<ul style="list-style-type: none"> <li>● Agency management will submit for approval of the IMC all proposed lease agreements. (<i>Report #1514 Action Step D.3</i>)</li> </ul>	<ul style="list-style-type: none"> <li>✓ <u>Complete</u> - A standard memorandum has been created for use when submitting for IMC approval the lease of Agency property. The memorandum is also formatted so that it may be used to request approval of lease renewals.</li> </ul>

**Table legend:**

- Issue to be addressed from original audit.
- ✓ Issue addressed and resolved.
- ❖ Resolution of action plan step is in progress.

*Conclusion*

As noted above in Table 1, 14 of the 19 action plan steps identified in audit report #1514 and due for completion as of June 30, 2016, have been successfully completed. Actions were initiated but not completed for five action plan steps that were scheduled for completion as of that date.

Seven other action plan steps are scheduled for completion on dates subsequent to June 30, 2016. The Agency has advised us that work has begun on several of these items.

We will again follow up and report on the status of the remaining uncompleted action plan steps in subsequent follow-up engagements. We appreciate the cooperation and assistance of applicable Agency staff during this audit follow-up engagement.

*Director’s Response*

We appreciate the thoroughness of the City Auditor’s staff on the audit follow-up. We are pleased with the progress that staff is making towards the completion of the audit action items. Noting the significant progress already made by Blueprint to implement 14 out of 19 action plan steps, we recognize the value of the strong internal controls and will continue to make strides to improve operations and performance within those remaining areas.

Copies of this follow-up audit report #1621 or the initial audit report #1514 may be obtained from the City Auditor’s web site (<http://www.talgov.com/auditing/auditing-auditreports.aspx>), via request by telephone (850 / 891-8397), by FAX (850 / 891-0912), by mail or in person (City Auditor, 300 S. Adams Street, Mail Box A-22, Tallahassee, FL 32301-1731), or by e-mail (auditors@talgov.com).

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