

Audit Follow-Up

As of March 31, 2012



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City Auditor

Audit of Selected Departments Performing Accounts Receivable Functions

(Report #1204 issued February 15, 2012)

Report #1214

July 11, 2012

Summary

This is the first follow up on the Audit of Selected Departments Performing Accounts Receivable Functions (Report #1204 issued February 15, 2012). Forty-one of 53 action plan steps were due as of March 31, 2012. As of March 31, 2012, 26 (63%) of the steps due have been completed; actions are on-going to complete 14 steps; and one has not been started.

In audit report #1204, we recommended that departments conducting their own billings should start billing through Department of Management and Administration – Accounts Receivable (DMA A/R) in accordance with City Policy 609, “Accounts Receivable Non-Utility Funds,” or request an exception to the policy. Should any area request an exception to the policy, we recommended the department director, Accounting Services Manager, and executive management evaluate each area’s cost-benefit analysis and segregation of duties plan to determine whether an exception to APP 609 should be approved. All exceptions should be documented. Additionally, areas conducting their own billing or collection activities should implement all appropriate controls that a centralized accounts receivable and revenue section would, and follow the City’s Revenue Collection Policy (#616), on past due receivables.

Of the seven planned action plan steps due for DMA A/R, four steps have been completed, two steps are in progress, and one step is behind schedule. Those steps completed include: 1) distributing annual A/R policy reminders to key department staff; 2) establishing separate user IDs and passwords for each systems administrator; 3) using an existing function in the A/R system application (BusinessWorks) to represent different billing areas, allowing for better reporting; and 4)

tracking and reporting of the adjusted and written off receivables. Steps in progress include: 1) implementing additional controls to monitor write offs made by the A/R Supervisor; and 2) conducting top level reviews of A/R activities. The one step that has not been started is establishing written performance measurement goals to aid DMA A/R management in measuring the accuracy and efficiency of the accounts receivable activities.

Of the 10 action plan steps due for Code Enforcement and the City Attorney’s Office, five have been completed, and five are in progress. The steps completed include: 1) monitoring the invoices to ensure correct amounts are being billed; 2) conducting a complete reconciliation of all receivables sent to the contracted law firm (Stiles) to conduct collection activities; 3) working with DMA Procurement to correct the prior 7 years’ 1099 documentation; 4) determining if certain A/R could be collected through the City’s other contracted collection company; and 5) requesting an appropriation in the City’s budget for future contracted legal fees and expenses. Steps in progress include: 1) requesting and documenting an exception to APP 609 and implementing all appropriate internal controls; 2) closing the City’s jointly owned bank account with Stiles; 3) having all collection proceeds deposited directly into the City’s own bank account; 4) implementing a process to measure performance and evaluating the effectiveness of the collection efforts of Code Enforcement’s assessed fines; and 5) requiring Stiles to submit expense reimbursement requests to the City for review.

During the follow up, we noted that eight areas (Building Services, Communications, Fire, Information System Services (ISS), Police, Property Management, Public Works, and Underground Utilities) completed all of their action plan items due.

Four areas have made progress, but are not completed with all of their steps due: Growth Management completed three of four steps due; Risk Management completed two of four steps due; and Parks, Recreation and Neighborhood Affairs (PRNA) and Housing have partially completed both of their action plan steps due.

We appreciate the cooperation and assistance provided by all City management and staff during this follow-up audit. Service areas providing direct assistance included the DMA (Accounting Services and ISS), the Assistant to the City Manager (Communications), the Department of Environmental Policy and Energy Resources (Facilities Management), the City Attorney's Office, Safety and Neighborhood Services (Code Enforcement; Fire; Police; Housing; Parks, Recreation and Neighborhood Affairs; and Property Management), Development and Transportation Services (Growth Management and Public Works), City Treasurer-Clerk's Office (Revenue and Risk Management), and Utility Services (Underground Utilities).

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.

Report #1204

The scope of report #1204 was to audit the internal controls related to the City's non-utility accounts receivables. The objectives were to:

- 1) Obtain an understanding of and evaluate internal controls related to non-utility accounts receivable and collections processes.
- 2) Identify any billing functions that were not being conducted according to City policies and accounts receivable not reported on the City's financial statements.

During the audit, we also reviewed the internal controls related to grants billing activities invoiced directly by departments, not through DMA A/R, and reviewed user access controls in two key application systems that process A/R, BusinessWorks (used by DMA A/R) and Permits Environmental Tracking System (PETS, used by Growth Management Department to process billings for building permits and inspections).

Background

The City has established an Accounts Receivable Section housed in the Department of Management and Administration (DMA) Accounts Receivable (A/R) Section. Through City Administrative Policies and Procedures (APP) 609, "Accounts Receivable Non-Utility Funds," DMA A/R staff has been delegated the direct responsibility for invoicing and recording non-utility funds receivables for all City Departments. The objective of APP 609 is "to ensure that all non-utility funds receivable to the City are recorded in the City's books through a centralized process in which invoices are rendered, journal entries are recorded, receipt of payment is monitored, and the collection process is initiated for non-payment. Through APP 609, controls were established to ensure the billing process included an adequate segregation of duties and that all billings were properly initiated and approved, issued, and monitored.

In report #1204, we concluded there were adequate internal controls in place related to billing activities processed through DMA A/R. DMA A/R processed approximately \$32.5 million (or 88%) of the total \$37 million of A/R processed by the City in FY 2010. Approximately \$4.5 million in FY 2010, or 12% of the total billings in FY 2010, were processed outside DMA A/R.

During our audit, we identified 11 areas that conducted their own billing activities separate from the billing activities conducted through the DMA A/R Section. Those 11 areas were Building Services; Communications; Code Enforcement (in partnership with the City Attorney's Office); Fire; Housing; Parks, Recreation & Neighborhood Affairs; Property Management; Growth Management; Public Works – Capital Projects; Risk Management; and Revenue. Housing and Parks conducted some, but not all, billings through DMA A/R.

Regarding collections, we noted there were two major collection efforts being conducted in the City for aged unpaid invoices. First, DMA A/R sends outstanding

invoices to Utility Business and Customer Services (UBCS) for them to work with a contracted collection agency. Second, Code Enforcement and the City Attorney’s Office send unpaid code violations to a contracted law firm (Stiles) to conduct collection activities. We concluded that improvements should be made to address the following issues:

- There was not a City policy related to collection activities identifying who was responsible for performing collection activities and what controls should be in place, what reporting is required, or how performance should be measured.
- The performance of the external collection agents were not measured or evaluated.
- The Stiles law firm was writing checks to reimburse themselves from a bank account jointly owned with the City, prior to receiving required City authorization.
- City program revenues and payments made to Stiles were not properly accounted for or budgeted since 2004.
- City prepared 1099s reported incorrect payment amounts to the IRS for Stiles from 2004 to 2011.

Additionally, we noted there was little guidance related to billings of grants received by the City. Grant billings were occurring in DMA A/R and outside of DMA A/R, and not all grant activities were reported

to Accounting Services to be considered for inclusion in the City’s annual budget and year-end financial statements.

The audit report provided descriptions of each area’s billing activities, and outlined the internal controls that should be in place, results of our review identifying controls that were or were not in place, and recommendations to ensure proper controls related to billing activities were in place. Such controls were related to compliance, segregation of incompatible duties, monitoring and reconciliation of A/R, security of assets and records, properly designed records, timely preparation of financial statements in conformity with generally accepted accounting principles, execution and transactions, information and communication, and performance measures.

Previous Conditions and Current Status

In report #1204, we provided recommendations to City management related to areas that need to be addressed in the DMA A/R and other departments related to City billings and grants management. Management’s Action Plan consisted of 53 action plan steps, 41 being due for completion by March 31, 2012. The status of action plan steps due is provided in Table 1.

**Table 1
Action Plan Steps from Audit Report #1204
Due as of March 31, 2012, and Current Status**

Action Plan Steps Due as of March 31, 2012	Current Status
DMA A/R	
<ul style="list-style-type: none"> DMA A/R will annually distribute the A/R policy as a reminder that all billings should be processed through DMA A/R. 	<ul style="list-style-type: none"> ✓ Completed. DMA A/R sent out a reminder about the APP 609 policy, and is planning to include the policy in the annual critical action policies that are distributed to all departments at the beginning of each fiscal year.
<ul style="list-style-type: none"> DMA will either implement additional controls to prevent the A/R Supervisor from approving her own write offs or monitor write offs made by the A/R Supervisor. 	<ul style="list-style-type: none"> ❖ In progress. DMA A/R has developed a quarterly process to monitor write offs. The first opportunity to implement the process will be after the next quarter, ending June 30, 2012. The completion date has been amended to July 31, 2012.
<ul style="list-style-type: none"> Individual user IDs and passwords will be assigned for each person who has systems administrator access. 	<ul style="list-style-type: none"> ✓ Completed. Individual user IDs have been set up for each person who has systems administrator access in BusinessWorks.
<ul style="list-style-type: none"> DMA A/R will identify ways to utilize the functionality of BusinessWorks to improve reporting capabilities. 	<ul style="list-style-type: none"> ✓ Completed. DMA A/R is utilizing an existing function to identify individual departments, allowing for better and more efficient tracking and reporting by departments in BusinessWorks.
<ul style="list-style-type: none"> Top level reviews will be conducted of A/R activities. 	<ul style="list-style-type: none"> ❖ In progress. DMA A/R has identified the steps and reports it will use in conducting quarterly top level reviews. They will conduct their initial top level review for the quarter-ending June 30, 2012. The completion date has been amended to July 31, 2012.
<ul style="list-style-type: none"> DMA A/R will work with BusinessWorks technical assistance to set up reports necessary to track outstanding invoices, and adjusted and written-off A/R. 	<ul style="list-style-type: none"> ✓ Completed. DMA A/R has been able to identify a report in BusinessWorks that will allow for the tracking of invoices that have been adjusted or written off.
<ul style="list-style-type: none"> DMA A/R will establish written performance measurement goals to aid management in measuring the accuracy and efficiency of the accounts receivable activities. 	<ul style="list-style-type: none"> ○ Action plan has not been started. The completion date has been amended to September 30, 2012.
Building Services	
<ul style="list-style-type: none"> Issue all billings and invoices through DMA A/R. 	<ul style="list-style-type: none"> ✓ Completed. Building Services has changed their procedures and are billing through DMA A/R.
<ul style="list-style-type: none"> Monitor the invoices to ensure correct amounts are being billed. 	<ul style="list-style-type: none"> ✓ Completed. Building Services is receiving copies of the invoices sent through DMA A/R to ensure correct amounts are being billed.
Communications	
<ul style="list-style-type: none"> Issue all billings and invoices through DMA A/R. 	<ul style="list-style-type: none"> ✓ Completed. Communications is billing their invoices through DMA A/R.
<ul style="list-style-type: none"> Monitor the invoices to ensure correct amounts are being billed. 	<ul style="list-style-type: none"> ✓ Completed. Communications is receiving a copy of the invoices sent through DMA A/R to ensure the correct amounts are being billed.
Code Enforcement and City Attorney's Office	
<ul style="list-style-type: none"> Request and document an exception to APP 609, and implement all appropriate internal controls. 	<ul style="list-style-type: none"> ❖ In progress. Code Enforcement submitted their exception request to DMA A/R on June 4, 2012. The completion date has been amended to July 31, 2012, to allow time for DMA A/R to respond.

<ul style="list-style-type: none"> • Monitor the invoices to ensure correct amounts are being billed. 	<ul style="list-style-type: none"> ✓ Completed. Once the Administrative Specialists prepare the code compliance letter with the amount due, the Administrative Specialist’s supervisor verifies the correct amounts are being billed.
<ul style="list-style-type: none"> • Conduct a complete reconciliation of all receivables sent to Stiles, and its predecessor, since the beginning of their business relationship with the City to verify how much should have been paid for each collection, along with how much of the payments to Stiles should be recorded as nonemployee compensation, and how much should be recorded as reimbursements for 1099 reporting. 	<ul style="list-style-type: none"> ✓ Completed. This reconciliation was completed, information was given to the appropriate City staff, and corrected 1099s were prepared.
<ul style="list-style-type: none"> • At the completion of this reconciliation, work with DMA Procurement to immediately correct the prior 7 years’ 1099 documentation including the payments of penalties and interest, if any, by the City. 	<ul style="list-style-type: none"> ✓ Completed. Corrected 1099s have been sent to the IRS.
<ul style="list-style-type: none"> • Close the City’s jointly owned bank account with Stiles. 	<ul style="list-style-type: none"> ❖ In progress. The City Attorney’s office is in the process of closing the joint bank account. The completion date has been amended to July 31, 2012.
<ul style="list-style-type: none"> • Have all collection proceeds deposited into the City’s own bank account. 	<ul style="list-style-type: none"> ❖ In progress. The fines collected by the City are deposited into the City’s treasury controlled bank account, and the fines Stiles collects are being sent to the City’s Code Enforcement office for deposit. The City Attorney’s Office will be reviewing bank statements for the jointly owned bank account with Stiles to confirm that no deposits are being deposited into that account. The completion date has been amended to July 31, 2012.
<ul style="list-style-type: none"> • Implement a process to measure performance and evaluate the effectiveness of the collection efforts of Code Enforcement’s outstanding fines. 	<ul style="list-style-type: none"> ❖ In progress. Code Enforcement is in the process of identifying the best measures to use in evaluating the effectiveness of the collections efforts. The amended completion date is July 31, 2012.
<ul style="list-style-type: none"> • Require Stiles to submit reimbursement requests for authorized expenses to the City for review, approval, and processing through the City’s accounts payable procedures within a time period that is both reasonable and timely. 	<ul style="list-style-type: none"> ❖ In progress. The City Attorney’s office is in the process of amending the contract with Stiles to implement this action plan item. The completion date has been amended to July 31, 2012.
<ul style="list-style-type: none"> • Determine if certain A/R files could be collected through the City’s other collection company. 	<ul style="list-style-type: none"> ✓ Completed. The City Attorney determined that none of the files can be processed through the City’s other collection company. They will continue utilizing Stiles as their collection agent.
<ul style="list-style-type: none"> • Request an appropriation in the City’s budget for future contracted legal fees and expenses. 	<ul style="list-style-type: none"> ✓ Completed. The City Attorney’s Office is going to use an existing budget for legal services to account for Stiles’ legal fees and expenses.
<p>Fire</p>	
<ul style="list-style-type: none"> • Issue after-hour inspections through Growth Management. 	<ul style="list-style-type: none"> ✓ Completed. Fire is billing after-hour inspections through Growth Management’s PETS system.
<ul style="list-style-type: none"> • Billings for all other services: Fire began processing some of these invoices through DMA A/R in July 2011 and as of December 2011 Fire began processing all non-grant billings through DMA A/R. Regarding the requirement that we check/confirm the invoice amounts billed by DMA A/R with Fire’s requested amounts, a new field has 	<ul style="list-style-type: none"> ✓ Completed. Fire is billing non-grant billings through DMA A/R.

<p>been added to Fire’s Invoice Database which is being maintained to document correct invoiced amounts and to identify errors for correction. These actions are intended to resolve all of the audit issues for Fire’s non-grant billings (numbering of invoices, receipt of payment, etc.)</p>	
<p>Housing</p>	
<ul style="list-style-type: none"> • Issue all billings and invoices through DMA A/R. 	<ul style="list-style-type: none"> ❖ In progress. Housing is requesting an exception to APP 609 for the processing of billings and invoices through DMA A/R. The completion date has been amended to July 31, 2012.
<ul style="list-style-type: none"> • Monitor the invoices to ensure correct amounts are being billed. 	<ul style="list-style-type: none"> ❖ In progress. Housing is requesting an exception to APP 609 for the processing of loan payoffs. The completion date has been amended to July 31, 2012.
<p>Parks, Recreation, and Neighborhood Affairs</p>	
<ul style="list-style-type: none"> • PRNA will work with DMA to evaluate the possibility of requesting an exception to allow PRNA 72 hours to collect payment prior to sending a billing request to A/R. If an exception is not requested or approved, PRNA will begin billing all invoices through A/R. 	<ul style="list-style-type: none"> ❖ In progress. PRNA has already billed some invoices through DMA A/R; and they recently began billing athletic field rentals through DMA A/R. This will be reviewed during the next follow up period.
<ul style="list-style-type: none"> • Monitor the invoices to ensure correct amounts are being billed. 	<ul style="list-style-type: none"> ❖ In progress. PRNA is working with DMA A/R to obtain training on the BusinessWorks system so PRNA can monitor the invoices through BusinessWorks. The completion date has been amended to July 31, 2012.
<p>Property Management</p>	
<ul style="list-style-type: none"> • Property Management will notify any funeral homes that have been extended credit that this procedure will be modified effective February 1, 2012, to ensure that all lot sales are paid in advance. Property Management will not bill for cemetery lot sales. If an exception is made to this procedure, the account will be billed through DMA A/R. 	<ul style="list-style-type: none"> ✓ Completed. Property Management has stopped billing funeral homes and is now collecting all fees for burial plots prior to the burial.
<p>Growth Management</p>	
<ul style="list-style-type: none"> • Produce an automated report to be submitted to Accounts Receivable that tracks billings of invoices from Permits Plus according to the timeline and content specifications of Accounts Receivable. 	<ul style="list-style-type: none"> ✓ Completed. Growth Management is utilizing the new process and is tracking billings from Permits Plus accordingly.
<ul style="list-style-type: none"> • Develop and put into place a detailed process whereby all invoice activity (defined as those instances where Growth Management currently mails request to the customer for payment) is sent to Accounts Receivable for collections activity. Growth Management staff will utilize the BusinessWorks application to monitor the collection activities of the Accounts Receivable Section and then post payments into Permits Plus. There were 8 instances of such activity for the FY2010 period for Building Inspection. There were 262 Storm Water Operating Permits (SWOP) for the FY2010 period for Land Use and Environmental Services that fall into this category and 1 non-SWOP activity. There were no instances of invoice activity for the Administration Division for the FY2010 period. 	<ul style="list-style-type: none"> ❖ In progress. Growth Management is billing through DMA A/R and is monitoring the invoices for accuracy and payment through BusinessWorks. <p><u>Auditor’s Note:</u> DMA A/R is experiencing delays posting receivables “paid” during the monthly closing process. This delay, along with the volume of Growth Management’s billings, has resulted in Growth Management not being able to fully complete this action plan. Growth Management is currently working with DMA A/R to find a resolution. This will be reviewed during the next follow up period.</p>

<ul style="list-style-type: none"> • Monitor the invoices billed through DMA A/R to ensure correct amounts are being billed. [Note: this action plan item was revised to better reflect the monitoring of billings.] 	<ul style="list-style-type: none"> ✓ Completed. Growth Management is monitoring the invoices billed through DMA A/R to ensure correct amounts are being billed.
<ul style="list-style-type: none"> • Growth Management will implement a process to monitor and ensure Growth Management employees' access to PETS, including system administrator rights, is limited to only what is needed for their job responsibilities. [Note: Due to limitations in the PETS system, this action plan was revised to better reflect the controls over user access that could be implemented.] 	<ul style="list-style-type: none"> ✓ Completed. Growth Management has restricted access to the employees within their department so Growth Management employees only have permissions to complete tasks that are essential to their specific job function. <p><u>Auditor's note:</u> Due to A/R system limitations, a risk remains in that users' access cannot be restricted to only their job responsibilities. Management is aware of the risk and is actively researching a replacement for the outdated PETS system.</p>
<p>Public Works – Capital Projects</p>	
<ul style="list-style-type: none"> • Issue all billings and invoices through DMA A/R. 	<ul style="list-style-type: none"> ✓ Completed. Public Works is issuing invoices through DMA A/R.
<ul style="list-style-type: none"> • Monitor the invoices to ensure correct amounts are being billed (including Operations & Traffic). 	<ul style="list-style-type: none"> ✓ Completed. Public Works management is monitoring invoices as they are sent out for accuracy, and is also tracking payments to know how much has been billed and is still outstanding.
<p>Risk Management</p>	
<ul style="list-style-type: none"> • Work with DMA A/R to document an exception to APP 609. 	<ul style="list-style-type: none"> ❖ In progress. Treasurer-Clerk and DMA A/R have reached a tentative agreement for an exception to APP 609. This step will be completed when the written approval of Risk Management's procedures and internal controls has been received. The completion date has been amended to July 31, 2012.
<ul style="list-style-type: none"> • Implement procedures to conduct reconciliations on a regular basis. 	<ul style="list-style-type: none"> ❖ In progress. Reconciliation procedures are currently being developed and should be finalized at the end of the current quarter. The completion date has been amended to July 31, 2012.
<ul style="list-style-type: none"> • Reprinted invoices will be clearly marked as a second request. 	<ul style="list-style-type: none"> ✓ Completed. Second notices have been revised and are now clearly marked as second notices.
<ul style="list-style-type: none"> • Year-end outstanding receivables will be submitted to DMA A/R to be considered for inclusion in the City's annual financial statements. 	<ul style="list-style-type: none"> ✓ Completed. A process has been developed to report to DMA outstanding receivable information. This information was considered for inclusion during the preparation of the 2011 financial statements.
<p>Departments not verifying the amount billed by DMA A/R</p>	
<ul style="list-style-type: none"> • Information System Services (ISS) will monitor the invoices to ensure correct amounts are being billed. 	<ul style="list-style-type: none"> ✓ Completed. ISS management is monitoring invoices as they are sent out for accuracy, and is also tracking payments to know how much has been billed and is still outstanding.
<ul style="list-style-type: none"> • Police will monitor the invoices to ensure correct amounts are being billed. 	<ul style="list-style-type: none"> ✓ Completed. Police is using a PeopleSoft FMS query to assist in verifying and reconciling the correct amount was billed.
<ul style="list-style-type: none"> • Underground Utilities will monitor the invoices to ensure correct amounts are being billed. 	<ul style="list-style-type: none"> ✓ Completed. Underground Utilities is receiving a detailed Accounts Receivable Report from DMA A/R to ensure the correct amount is being billed.

Table Legend:

- Issue to be addressed from the original audit.

- ✓ Issue addressed and resolved.
- ❖ Action initiated but not completed.
- Action not started.

Conclusion

Table 1 above shows 26 action plan steps of the 41 action plan steps due as of March 31, 2012, have been completed. As also shown in Table 1, efforts are in progress to complete 14 more action plan steps, and one action plan step has not been started.

We appreciate the cooperation and assistance provided by all City management and staff during this follow-up audit. Service areas providing direct assistance included the DMA (Accounting Services and ISS), the Assistant to the City Manager (Communications), the Department of Environmental Policy and Energy Resources (Facilities Management), the City Attorney's Office, Safety and Neighborhood Services (Code Enforcement; Fire, Police; Housing; Parks, Recreation and Neighborhood Affairs; and Property Management), Development and Transportation Services (Growth Management and Public Works), City Treasurer-Clerk's Office (Revenue and Risk Management), and Utility Services (Underground Utilities).

Appointed Officials' Response

City Manager:

I am pleased to see that many of the action steps identified in the Accounts Receivable Follow-Up Audit have been completed or are currently in progress. Staff is working to address the remaining action plans and we anticipate completing these by the next follow-up report. I appreciate the City Auditor's work on this follow-up audit and the cooperation of all the departments involved including DMA; Communications; Environmental Policy and Energy Resources; the City Attorney's Office; Code Enforcement; Fire; Police; Housing; Parks, Recreation and Neighborhood Affairs; Property Management; Growth Management; Public Works; the City Treasurer-Clerk's Office; and Underground Utilities.

City Treasurer-Clerk:

We appreciate the City Auditor's review and follow-up on improvements to controls and processes surrounding the City's accounts receivable. We are pleased that completion has been reached on certain items and that progress has been made on each of the remaining items; moreover, we will continue efforts to bring those remaining items to completion.

City Attorney:

The City Attorney and the department's audit response team find the Accounts Receivable Follow-up Audit acceptable and approve it as written. We appreciate the Auditor-in-Charge's professionalism, thoroughness, and constructive feedback on this audit.

Copies of this audit follow-up #1214 or audit report #1204 may be obtained from the City Auditor's website (<http://talgov.com/auditing/index.cfm>) or via request by telephone (850 / 891-8397), by FAX (850 / 891-0912), by mail or in person (Office of the 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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