



MEMORANDUM

DATE: January 3, 2022
TO: Internal Audit Advisory Committee
FROM: Madison Rorschach, City Auditor *Madison Rorschach*
SUBJECT: Fiscal Year 2021-22 First Quarter Performance Report

FY21-22 Annual Audit Plan Status

Audit Project Status – The Internal Audit Department is responsible for conducting audits to assess a variety of risks including internal control weaknesses, inefficiencies in City operations, ineffectiveness of City programs, and noncompliance with laws, regulations, and policies. Each year, an annual audit plan is approved by the City Council to establish the workload of the Internal Audit Department. The following table summarizes the status of each audit project included on the FY21-22 Annual Internal Audit Plan at the end of the first quarter.

Table 1: FY21-22 Audit Project Status As of 12/31/21

Audit Project	Status	Months Budgeted	Month Actuals ¹
Overflow: Emergency Medical Services: Ambulance Billing	Closed	4.00	4.25
Energy Management Office Administration	Fieldwork	3.00	TBD
Wastewater Operations	Not Started	5.00	NA
Police Property Room Inventory	Not Started	1.50	NA
Technology Services Series	Not Started	5.00	NA
Warehouse Operations	Not Started	2.00	NA
Police Body-Worn Camera Usage	Not Started	3.00	NA
Overflow – Roadway Quality Management	Closed	1.00	0.50
Overflow – Police Overtime	Complete	1.00	0.75
Overflow – Police Property Room: Procedures	Complete	1.00	1.00
Utility Payment Assistance Program Follow-Up Review	Reporting	1.00	1.00
Facilities Maintenance Follow-Up Review	Not Started	1.00	NA
Capital Projects Administration: Property Acquisition Follow-Up Review	Not Started	1.00	NA
Economic Development: Retention & Expansion Follow-Up Review	Not Started	1.00	NA
Grants Management Follow-Up Review	Not Started	1.00	NA
Procurement Process: Second Follow-Up Review	Not Started	1.00	NA

¹ Month actuals reflect the number of months it took to complete fieldwork on the project. This is calculated from the date of the entrance conference to the date the first draft report was distributed to management.

Post-Audit Feedback Survey Results – Based on the four audit project reports issued during the first quarter of fiscal year 2021-22, the Internal Audit Department's services were rated 4.88 out of five stars by auditee department's staff with a 69 percent response rate.

Avg. Q1 Internal Audit Service Rating: 

Ad-Hoc Project Updates – The Internal Audit Department completed the following Consultation projects during the first quarter of fiscal year 2021-22:

- Six Advice requests from the City Manager's Office, Customer Service, Human Resources, and Procurement & Compliance;² and
- One Fraud Hotline Complaint was submitted on 12/13/2021. Per City Policy 509.01 "Fraud Response," this submission was reviewed by the Investigation Committee and closed without investigation as it was not related to the use of City resources.

2021 Training & Development Program Report

Training & Development Program Costs – The Internal Audit Department has implemented a Training & Development Program in order to ensure staff have the knowledge, skills, and abilities necessary to adequately perform audit projects as required by *Generally Accepted Government Auditing Standards*. This program includes funding Continuing Professional Education – or CPE – for audit staff, supporting staff in holding audit-related certifications, and encouraging participation in professional organizations. Table 2 summarize the costs of this program per activity.

Table 2: 2021 Training & Development Program Costs

Program Activity	Total Cost	Per Staff
Continuing Professional Education	\$1,553	\$518
Certification Support	\$823	\$274
Professional Org. Participation ³	\$776	\$259
Total Program:	\$2,881	\$960

Continuing Professional Education Compliance Report – Annually, the City Auditor prepares a CPE Compliance Report to document the Internal Audit Department's compliance with *Generally Accepted Government Auditing Standards*. Based on this report, all current employees of the Department have adequately met CPE requirements. The full report is attached for reference. During 2021, the City spent \$9.30 per CPE hour.

² Two advice requests from Procurement & Compliance and Human Resources were declined due to independence concerns.

³ Internal Audit staff are members of the Association of Local Government Auditors, the Institute of Internal Auditors, and the Association of Certified Fraud Examiners

Additional Items of Note

2021 City-wide Risk Assessment Results – Periodically, the Department completes a City-wide risk assessment to evaluate and identify risks across the City in order to inform the Annual Internal Audit Plan. The attached 2021 City-wide Risk Assessment Report summarizes the results from the most recent assessment which was completed in partnership with the City's Compliance Division and was originally included on the fiscal year 2020-21 Annual Internal Audit Plan.

2022 Texas City Benchmarking Set – About every three years, the City Auditor performs an analysis of Texas municipalities to identify a set of standard benchmarking cities to be used during audit projects. Per the Internal Audit Procedures Manual, this list as well as the methodology used to identify the cities should be presented to the Internal Audit Advisory Committee for review and approval.

The methodology used to select the general benchmarking cities is presented in Attachment 3. Based on this methodology, Table 2 ten cities have been identified as proposed general operations benchmarks.

Table 3: Proposed Texas City Benchmarks⁴

City	Population	Growth	Per Capita Income	Est. University Enrollment
Killeen	153,095	18.7%	\$22,876	18,246
McAllen	142,210	8.9%	\$23,246	31,949
Denton	139,869	21.7%	\$29,109	52,155
Waco	138,486	11.6%	\$22,461	29,581
Carrollton	133,434	16.8%	\$36,624	0
Midland	132,524	31.3%	\$40,252	5,452
College Station	120,511	25.1%	\$27,541	49,861
Richardson	119,469	22.2%	\$40,418	24,533
Odessa	114,428	23.5%	\$30,470	12,366
Lewisville	111,822	14.4%	\$31,088	0
Tyler	105,995	10.5%	\$29,335	19,236

In addition, the City Auditor has identified the cities of Lubbock and Garland as benchmarks for electric utility operations.

Time Tracking Software Implementation – In November 2021, the Internal Audit Department began tracking hours spent working on ongoing project. Time is currently being tracked to each individual audit project as well as other major administrative projects and programs. While fulltime reporting for each project will begin next quarter time utilization information for December 2021 is attached

⁴ Of these ten cities, all but Tyler were included in the 2018 benchmarking set. In addition, Mesquite has been removed from the set. This change appears to be most strongly due to the addition of the Business Activities Score.

as reference. Implementation of this software will allow for a more detailed understanding of Internal Audit's costs and resource utilization.

Attachments

1. 2021 Continuing Professional Education Compliance Report
2. 2021 City-wide Risk Assessment Report
3. 2022 Texas City Benchmarking Results & Methodology
4. December 2021 Time Utilization Report



Government Auditing Standards CPE Compliance

Calendar Years 2019-2020 & 2020-2021

The Internal Audit Department currently follows the 2018 revision of Government Auditing Standards as promulgated by the United States Government Accountability Office. These standards require audit staff to develop and maintain their competency by completing continuing professional education – or CPE – as follows:

- At least 80 hours of CPE for every two years of employment;
- At least 20 hours of CPE during each year of employment; and
- At least 30 percent of CPE hours must be related to government auditing.

The tables below show the number of CPE hours each auditor employed in the Internal Audit Department completed for the last two CPE reporting periods based on available records. Required CPE hours were calculated assuming ten CPE hours for every three months of employment per the Internal Audit Department's Procedures Manual.

Table 1: Continuing Professional Education Summary (CY 2019 & 2020)

Employee	Title	Required CPE	2019 CPE	2020 CPE	Gov. Related CPE	Adequate
Umesh Dalal	City Auditor	54	Unk	Unk	Unk	Unk
William Mafi	Staff Auditor	14	18	NA	89%	Yes
Amber Jackson	Senior Auditor	4	NA	4	0%	Yes
Madison Rorschach	City Auditor	80	52	63	70%	Yes
Neeraj Sama	Senior Auditor	60	10	50	65%	Yes

Table 2: Continuing Professional Education Summary (CY 2020 & 2021)

Employee	Title	Required CPE	2020 CPE	2021 CPE	Gov. Related CPE	Adequate
Umesh Dalal	City Auditor	14	Unk	NA	Unk	Unk
Amber Jackson	Senior Auditor	44	4	47	43%	Yes
Madison Rorschach	City Auditor	80	63	46	72%	Yes
Neeraj Sama	Senior Auditor	80	50	74	51%	Yes

Based on the above information, all current Internal Audit Department staff have adequately met CPE requirements.

Prepared by: *Madison Rorschach*

Madison Rorschach, City Auditor

Date: December 20, 2021



DATE: November 12th, 2021
TO: Honorable Mayor and City Council Members
FROM: Madison Rorschach, City Auditor
Chris Moar, Compliance Officer
CC: Sara Hensley, Interim City Manager

Non-Audit Report Regarding the 2021 City-wide Risk Assessment

Purpose: This risk assessment was included on the fiscal year 2020-21 Annual Audit Plan and was intended to identify and assess risks in the City of Denton to help it achieve its objectives. This risk assessment was conducted as a joint effort between the Internal Audit Department and Compliance Division of the Procurement & Compliance Department.

Methodology: The following steps were used to conduct this risk assessment:

1. Established an initial risk universe (see Attachment A) to facilitate consistent understanding of risks existing across the City and created a questionnaire to assess the likelihood and impact of each potential risk event.
2. Distributed the risk assessment questionnaire to 79 City leaders including the City Manager's Office, department directors, deputy directors, managers, and supervisors.
3. Interviewed department directors who had completed the risk questionnaire and members of the City Manager's Office during July and August 2021.

Summary of Results: As part of the risk assessment questionnaire, City leaders were asked to assign a likelihood and impact score to each of 38 risk events as shown below:

Table 1: Risk Score Matrix

Impact/Likelihood	Unlikely	Possible	Certainty
Low	1	3	5
Moderate	3	9	15
Major	5	15	25

We received a 71 percent response rate to the risk assessment questionnaire with representation from almost all City departments. Based on these responses, the five risk events listed in Table 2 had the highest average risk scores:

Table 2: Highest Rated Risk Events

Risk Event	Avg. Risk Score
It is difficult to hire staff with the appropriate skill set	9.9
Employees' knowledge, skills, and abilities will be lost	8.5
Data is lost or stolen in a cybersecurity attack	8.4
City processes, policies, standards, and ordinances are not followed	8.1
Events outside the City's control (e.g. disasters, vandalism) will result in the City not being able to meet the communities needs	8.1

In addition to these highest ranked risk events, we found the following risk themes based on discussions with City leadership and review of the risk questionnaire responses:

Work Force Instability

The most common theme noted both during interviews and in the questionnaire revolved around instability in the City's work force. Most notably, many City leaders noted it was difficult to hire in the current labor market. While this is a common concern among employers at this time, it appears work force instability may present a proportionately larger risk to the City due to high turnover rates,¹ relatively frequent leadership changes and transfers, and a general lack of process documentation across the City, making effective transitions and maintaining continuity more difficult.

Assessment and interview feedback associated with work force instability included:

- Difficulty hiring quality candidates with appropriate skill sets due to significant competition for scarce labor resources and limitations in salary and benefits the City currently offers;
- High turnover rates due in part to the COVID-19 Pandemic and the City's political environment;
- City seems to be developing a poor reputation resulting in difficulty attracting job candidates;

¹ It should be noted that while high turnover rates were a common concern, the City has grown from almost 1,500 employees in March 2020 to almost 1,800 employees in September 2021.

- Vacancies at the highest leadership levels causing uncertainty around the balance between the City Manager's Office and Council;
- Turnover, combined with poorly documented processes, result in loss of institutional knowledge;
- Frequency of leadership transfers;
- Lack of process documentation;
- High levels of burnout; and
- COVID impacts on transition training.

Pace of Business

The most far reaching risk theme revolved around the City's current pace of business. This risk generally appears to stem from the City's high growth rate.² This rapid growth has created an urgent need for the City to invest in its fundamental services such as roadways, utility infrastructure, and public safety; but at the same time requires new initiatives to ensure the City effectively plans and manages future growth. Effectively responding to the potentially conflicting variety of current and long-term needs in our rapid growth environment is presenting challenges to the organization.

Assessment and interview feedback associated with the pace of business included:

- High rates of growth;
- Need to balance new programs and initiatives with fundamental City services (i.e. roads, public safety, water and wastewater, etc.);
- Lack of prioritization between new initiatives and the foundational work of the City;
- Unclear City-wide goals and objectives;
- Some increase in departments operating in silos;
- Potential challenges to providing continued high level of service due to burn out; and
- Potential misalignment of department and organizational plans and long-term asset planning and management.

Information Technology Challenges

Not surprisingly, risks associated with cybersecurity and cyber threats were high on the list of leadership concerns. However, leaders also voiced concerns about the City's reliance on

² Based on US Census Bureau population estimates, the City of Denton had the fifth highest population growth in Texas from 2016-2020.

several legacy software systems which, due to technological limitations, are becoming increasingly hard to maintain and integrate with other newer systems (often resulting in sub-optimal “work-arounds.”)

Assessment and interview feedback associated with Information Technology challenges included:

- Cybersecurity risk due to the current security environment and perceived lack of appropriately trained staff to deal with such events;
- Reliance on several critical aging legacy systems;
- Difficulties using the financial system – hard to use, lack of training in departments, integration challenges with other systems;
- Lack of visibility into the breadth of software systems being used across the City and inability to effectively manage use; and
- Downstream impacts of cyberattacks such as identity theft and loss of City financial records.

Emergency & Disaster Planning

Another key risk area raised through the assessment and interview feedback was emergency and disaster planning. Challenges presented by Winter Storm Uri and the COVID-19 Pandemic are still top-of-mind concerns for many leaders. Interconnectedness of departments means ineffective emergency planning in one department can negatively impact the effectiveness of otherwise well-prepared departments.

Assessment and interview feedback associated with emergency and disaster planning challenges included:

- Lack of disaster and emergency planning City-wide;
- Lack of backup communication system for use by City employees; and
- Lack of staff training for disasters and emergencies.

Cultural Changes

Finally, several leaders noted that the City was currently undergoing cultural changes in several key areas including safety and ethics. These leaders generally noted that these attempted changes were positive but were not necessarily well understood or fully implemented throughout the organization.

In particular, messaging around these changes does not yet appear to have instilled a sense of responsibility for safety and ethics in every employee. Instead, there appears to be a sense that these matters are being addressed solely by the Department that is working to create this cultural change.

Assessment and interview feedback associated with cultural changes included:

- Limited direct communications about ethics may undermine the importance of ethics;
- Ethics reporting culture is not yet strong enough for all ethics and compliance violations to be reported, thus, issues remain unreported;
- Policies are not well understood so employees may unintentionally violate them without malice; and
- Fledgling safety program has not yet had time to create a strong culture of workplace safety.

Opportunities: Based on the findings of this risk assessment, we feel there are several opportunities the City should consider pursuing to mitigate the risks highlighted through the assessment and interview process. These opportunities include:

1. Implement a methodology for administration of the City's policy program to ensure new and existing policies are regularly reviewed and updated, and obsolete policies removed. Additionally, the methodology should enhance policy communications and include an attestation process to ensure that key policies are reviewed and agreed to by employees.
2. Convene a working group of department representatives, led by Human Resources, to gather feedback and make recommendations on how the City can be more competitive in its hiring and retention of top talent with appropriate skill sets.
3. Implement a City-wide program for departments to draft and retain standard operating procedures for key processes in their departments. The availability of documented department processes will help mitigate the loss of department institutional knowledge when individuals transfer or leave City employment.

4. Analyze the City's existing cybersecurity capabilities and enhance (as needed) preparedness through internal and external means. Initiate planning for and financing of a new City-wide financial system to replace existing legacy system.
5. Continue emphasizing safety program communications to ensure all employees understand the importance to the City and the community of safe practices. Ensure safety program continues to receive resources necessary to sustain the program over the long term.
6. Increase the number and frequency of compliance- and ethics-related communications from the Compliance function and the City Manager's Office. Encourage department directors to provide additional ethics and compliance communications tailored specifically for their department needs.

Conclusion: The performance of periodic risk assessments is an effective method for the Internal Audit Department and the Compliance Division of the Procurement and Compliance Department to maintain awareness of the City's perceived risk environment. As such, these Departments plan to continue performing periodic risk assessments to fill their operational needs.

In addition, organization-wide risk assessments are critical to identifying the key threats, risks, and impacts that an organization faces in the pursuit of its mission and objectives. However, as part of this process, it was noted that the City seemed to lack strategic objectives that were understood and embraced throughout the organization.

Without this clear strategic plan, risk assessment and mitigation efforts are generally limited to operational silos. This issue was reflected in several of the identified risk themes including pace of business, emergency and disaster planning, and cultural changes. Future focus throughout the organization on identifying strategic objectives that are aligned with the City's mission may encourage synergy and efficiency.

City of Denton 2021 Risk Assessment

Risk Universe

Risk Category	Sub-Categories	Key Risk Drivers
1. Financial Risks	a. Budget	Risks associated with revenue volatility impacting longer term planning
	b. Liquidity	Risks associated with lack of cash flow management and capital expenditure planning
	c. Capital Structure	Risks of Ineffective debt planning and management and lack of understating of borrowing capacity
	d. Financial Reporting	Risks associated with reliance on inaccurate financial statements and accounting records
	e. Vendor disruption	Risks associated with a disruption in the supply base impacting vendor's ability to provide goods/services on time
	f. Vendor diversity	Risks associated with lack of a diverse supply base (can also impact City's reputation)
	g. Vendor sustainability	Risks associated with vendor base inability to demonstrate they meet sustainability requirements
	h. Vendor Contractual Obligations	Risks associated with vendors not meeting the requirements of their contractual obligations with the City
	i. City Contractual Obligations	Risks associated with the City not meeting the requirements of their contractual obligations with its vendors
	j. Fraud	Risks that ineffective controls allow for employees to commit acts of fraud against the City Ex: Theft or misuse of City funds

	k. Waste of City funds	Risk that ineffective controls allow for employees to waste taxpayer dollars. Ex: Intentionally misreporting the cost of goods or services provided.
	l. Abuse of City funds	Risk that ineffective controls allow for employees to abuse City funds. Ex: Theft or misuse of City equipment, supplies, or other materials, soliciting or accepting a bribe or kickback.
	m. Spend management	Risks associated with lack of or inadequate spend controls
2. Operational Risks	a. City Mission & Vision	Risks associated with a lack of clear City-wide objectives and goals
	b. City Mission and Vision Monitoring	Risks associated with a lack of monitoring and reporting of our status against City-wide objectives and goals
	c. Department Mission and Vision	Risks associated with a lack of clear department, division, program, or function objectives and goals
	d. Department Mission and Vision Monitoring	Risks associated with a lack of monitoring and reporting of our status against department, division, program, or function specific objectives and goals
	e. Management Review	Risks associated with decisions made without adequate supervisory review
	f. Decision-making at incorrect levels	Risks associated with operational decisions being made at inappropriate levels
	g. Institutional Knowledge	Risk of loss of employees' institutional knowledge through turnover or attrition
	h. Employee Development & Training	Risks associated with employees not receiving necessary training or development opportunities to properly perform their duties and responsibilities
	i. Business Disruption	Risk that events outside the control of the City (natural disasters, civil unrest, vandalism, etc.) result in the City not being able to meet basic needs of the community

	j. Safety	Risks associated with missing or inadequate workplace and job site health and safety procedures
	k. Information Security - employees	Thefts or loss of data, or systems security breaches by due to the actions of employees
	l. Cybersecurity	Risks associated with a Cybersecurity attack impacting the normal operations of the City (can also impact City reputation and finances)
3. Ethics & Compliance Risks	a. Internal Compliance	Non-compliance with processes, policies, standards, and ordinances
	b. External Compliance	Risks associated with non-compliance with state and federal laws and regulations, and potential penalties, investigations, and conviction for non-compliance
	c. Tone at the Top	Risks associated with leadership not demonstrating support of an ethical and compliant workplace through words and actions
	d. Ethics Communications	Risks associated with a lack of ethics communications, and the implication that ethics are unimportant
	e. Ethics & Compliance reporting	Risks that ethics and compliance issues go unreported
	f. Culture	Risk that workplace culture encourages or promotes unethical or inequitable behavior
	g. Conflict of Interest	Risks associated with conflicts of interest that go unreported; including gifts and favoritism
	h. Misuse of company assets	Risks of employees inappropriately using City equipment or services for personal gain or inefficient use of time
4. Reputational Risks	a. Service Effectiveness	Risks associated with the ineffective provision of services to residents
	b. Service Quality	Risks associated with the poor quality of public services to residents

	c. Service Equity	Risks associated with the inequitable provision of services to residents
	d. Unethical Workplace Risk	Unfair working conditions, toxic work culture, and discrimination at workplace
	e. Employee Recruitment	Risks associated with not being able to recruit and hire staff with appropriate skill set
	f. City Sustainability Practices	Inability to provide City services in a sustainable manner

Texas City Benchmarking Results

City	Population	Growth	Per Capita Income	University Enrollment	Avg. Ranking	Wgt. Ranking	Avg. Rank W/O Enrollment	Wgt. Rank W/O Enrollment	Avg. of Avg. Rankings	Business Activities Score
Killeen	153095	18.70%	\$22,876	18246	7.50	6.65	8.00	7.00	7.22	7
Pasadena	151950	1.30%	\$23,534	8153	11.00	11.85	11.33	11.80	11.66	6
Mesquite	150108	0.90%	\$23,189	0	12.75	12.50	12.33	12.40	12.41	7
McAllen	142210	8.90%	\$23,246	31949	7.75	8.95	9.67	9.40	9.34	7
Denton	139869	21.70%	\$29,109	52155	0.00	0.00	0.00	0.00	0.00	15
Waco	138486	11.60%	\$22,461	29581	7.50	7.45	9.00	8.00	8.15	10
Carrollton	133434	16.80%	\$36,624	0	9.75	6.95	8.33	7.00	7.43	3
Midland	132524	31.30%	\$40,252	5452	10.75	8.75	10.33	9.00	9.36	7
Pearland	125828	31.50%	\$42,211	0	13.00	11.15	12.67	11.40	11.74	2
Abilene	125182	5.00%	\$24,529	5334	11.75	12.50	11.33	12.20	12.01	7
College Station	120511	25.10%	\$27,541	49861	5.25	6.80	6.67	7.00	6.82	9
Richardson	119469	22.20%	\$40,418	24533	8.50	7.70	10.00	8.40	8.70	3
Round Rock	119468	33.30%	\$34,765	0	12.50	12.60	12.00	12.40	12.33	3
Beaumont	115282	-0.40%	\$28,315	17488	11.25	14.80	12.67	14.60	14.02	10
Odessa	114428	23.50%	\$30,470	12366	7.25	7.80	7.00	7.60	7.47	5
League City	114392	28.70%	\$44,997	0	14.50	13.05	14.67	13.40	13.71	0
Lewisville	111822	14.40%	\$31,088	0	11.25	11.60	10.33	11.20	11.04	3
Sugar Land	111026	9.90%	\$53,529	0	17.00	16.80	18.00	17.20	17.33	4
Tyler	105995	10.50%	\$29,335	19236	9.50	12.95	11.00	12.80	12.25	10
Allen	104627	25.30%	\$44,493	0	14.75	13.70	15.00	14.00	14.23	0
Wichita Falls	102316	0.00%	\$24,330	5860	15.00	18.15	16.33	18.00	17.49	10
Edinburg	100243	23.40%	\$20,271	0	13.25	12.30	13.00	12.40	12.57	10
San Angelo	99893	8.30%	\$28,910	10775	12.25	16.20	13.33	15.80	15.11	1

Texas City Benchmarking Methodology

1. Identified Texas cities within ±30 percent of Denton's population based on Texas 2020 census counts.
2. Collected 2010 – 2019 growth rate and 2019 per capita income for each city using US Census Bureau data.
3. Estimated college enrollment for each city.
4. Ranked each city by each metric based on the absolute value of the difference from Denton's metrics.
5. Averaged each city's rankings in five ways including:
 - a. Straight average of each rank;
 - b. Weighted average of each rank;

Wighted Average

$$= (\text{Population Rank} * .4) + (\text{Growth Rank} * .4) + (\text{Per Capita Income} * .15) + (\text{Enrollment} * .05)$$

- c. Straight average of each rank excluding the college enrollment estimate;
 - d. Weighted average of each rank excluding the college enrollment estimate;¹ and
 - e. Straight average of all the average rankings.
6. Identified the business activities (i.e. utilities provided) of each city using city websites and calculated a business activity score. Business were given a score for five utility categories as follows:

Activity Type	Points Received	
Electric Utility	5	Generate & Distribute Power
	3	Distribute Power
	0	No Electric Operations
Water Utility	3	Produce & Treat Water
	2	Treat Water
	0	Purchase Water
Solid Waste Utility	3	Operate Solid Waste Collections
	0	Contract Solid Waste Collections
Landfill Operation	3	Own & Operate Landfill
	0	Utilize Third-Party Landfill
Airport	1	Operate Airport
	0	No Airport Operations

7. Selected cities that were ranked in the top ten for multiple ranking methodologies.

¹ Weight allocated to per capita income.

Internal Audit Time Utilization Report

December 2021

	Hours	Labor Costs	Other Costs
Audit Projects			
004 Police Property Room: Procedures Follow-Up	16.50	\$720.93	\$0.00
014 Facilities Maintenance Follow-Up	9.00	\$296.37	\$0.00
020 Utility Payment Assistance Program Follow-Up	45.00	\$1,592.64	\$0.00
025 Energy Management Organization	112.00	\$4,009.08	\$0.00
026 Wastewater Operations	0.00	\$5.66	\$0.00
R01 Police Property Room Inventory	0.25	\$14.39	\$0.00
Audit Project Resource Usage:	182.75	\$6,639.07	\$0.00
Administrative Projects			
Fraud Training Development	25.75	\$1,162.47	\$0.00
Peer Review Preparation	4.50	\$274.69	\$0.00
Winter Weather After Action Reporting	0.00	\$3.38	\$0.00
Investigation Committee Procedures Development	0.75	\$49.94	\$0.00
Administrative Project Resource Usage:	31.00	\$1,490.48	\$0.00
Administrative Programs			
Performance Reporting	4.50	\$286.33	\$216.00
Non-Audit Services	5.25	\$317.56	\$0.00
Training & Development	4.50	\$175.52	\$0.00
Internal Audit Internship	22.25	\$1,092.35	\$0.00
Community Outreach	2.75	\$161.57	\$0.00
Board of Ethics Support	3.50	\$201.74	\$0.00
Investigation Committee	0.75	\$38.52	\$0.00
Administrative Program Resource Usage:	43.50	\$2,273.59	\$216.00
Total Resource Usage:	257.25	\$10,403.14	\$216.00
Percent Audit Usage:	71%	64%	0%
Percent Administrative Usage:	29%	36%	100%