# AUDIT SERVICES DEPARTMENT

# ANNUAL STATUS REPORT

## JULY 1, 2007 THROUGH JUNE 30, 2008

### DATE OF PREPARATION: AUGUST 7, 2008

Audit Services Department
306 Cedar Road
Post Office Box 15225
Chesapeake, Virginia 23328
(757) 382-8511
Fax (757) 382-8860

August 7, 2008

The Honorable Alan P. Krasnoff and
    Members of the City Council
City of Chesapeake
City Hall - 6th Floor
Chesapeake, Virginia 23328

Dear Mayor Krasnoff and Members of the City Council:

Enclosed is the Audit Services Department's <u>Annual Status Report</u> for the period July 1, 2007 to June 30, 2008. The following is a summary of some of the report's highlights.

## A.   COMPLETED PROJECTS

### 1. Audits and Analytical Reviews

We completed a performance audit of Fire Department. This audit was conducted for the purpose of determining 1) whether services were being provided in an economical, efficient, and effective manner, 2) whether stated goals and objectives were being achieved, and 3) whether City policies and contracts were being complied with. The report contained recommendations which we believe will improve operations, reduce costs, or otherwise enhance the department's operations. We also completed a follow-up audit for our FY 2005 audit projects.

The Fire Department audit evaluated response to fires, medical emergencies, rescues, hazardous material incidents, natural and man-made disasters, as well as fire department support services. including the Telestaff staffing system, payroll processes, sick and vacation leave accruals, and overtime. The report contained 8 recommendations, all of which the City eventually agreed to implement. The FY 2005 follow-up audit reviewed previous audits of the Citywide Contracting  Process, Public Works, Clerk of the Court, and Mosquito Control.

The actual managerial summary, including specific findings, recommendations, and responses are detailed within this report.

2. <u>Technical Assistance</u>

   We provided technical assistance to the City and its affiliated organizations on 8 projects.  Of these the most significant was as follows:


- <u>Cherry, Bekaert, & Holland Contract Oversight</u>

   We have taken on administrative responsibilities related to the new external audit contract with Cherry Bekaert & Holland, including making contract payments. The new arrangement enhances the independence of the external audit contract.


   <u>Payroll System</u>

- We are working with members of the City's Information Technology, Finance, and Human Resources Departments to improve controls over a number of payroll processes in the City. We anticipate continuing in an advisory role once the City begins to acquire a new Human Resources /Payroll system.



<u>B.  PROJECTS IN PROGRESS</u>


   At year-end, we were working on performance audits of the Neighborhood Services Department and the Sheriff's Department,



Very truly yours,

Jay Poole
City Auditor
City of Chesapeake, Virginia


c:   William E. Harrell, City Manager

CITY OF CHESAPEAKE, VIRGINIA

AUDIT SERVICES DEPARTMENT
ANNUAL STATUS REPORT
JULY 1, 2007 TO JUNE 30, 2008

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# A. SUMMARY

# AUDITS & ANALYTICAL REVIEWS

August 8, 2007

The Honorable Dalton S. Edge and
Members of the City Council
City of Chesapeake
City Hall--6th Floor
Chesapeake, Virginia  23328

Dear Mayor Edge and Members of the City Council:

We have completed our follow-up of the City of Chesapeake's (City) Clerk of the Circuit Court, Citywide Contracting Processes, Mosquito Control, and Public Works Department (Public Works) for fiscal years 2002 to 2004. These prior year audits were selected because the recommendations from these reports were not fully implemented. The reviews were conducted in May 2007. The status of 28 open recommendations from these reports was as follows:

18 had been implemented
8 were in the process of being implemented
1 was partially implemented
1 issue will be raised with the new City Manager at appropriate time

A copy of each review is included in this report. Please contact us if you have and questions.

Sincerely,

(Signed)


Jay Poole
City Auditor
City of Chesapeake, Virginia


DMP

C:    William E. Harrell, City Manager

**FOLLOW-UP REPORT**

**CLERK OF THE CIRCUIT COURT
PERFORMANCE AUDIT**

**August 2007**

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# CLERK OF THE CIRCUIT COURT PERFORMANCE AUDIT

## 1. Timesheets

**Finding –** The Clerk's Office was not maintaining timesheets for some of its employees as required.

**Recommendation -** Timesheets should be maintained for non-exempt regular employees.

**Response -** The Clerk's Office has established a policy of maintaining timesheets for all non-exempt full-time, part-time and temporary employees. Adherence to these procedures brings the office in full compliance with the Fair Labor Standards Act.

**2007 Status –** This recommendation has been implemented. Timesheets have been implemented for all employees.

## 2. Payroll Benefits

**Finding –** Employees of the Clerk's Office did not receive certain payroll benefits that were enjoyed by employees of other local Clerk's and Constitutional Offices.

**Recommendation –** The City and the Clerk's Office should explore alternatives that would allow the Clerk's employees to be compensated for accumulated leave balances similarly to other Clerk and Constitutional Offices.

**Response -** A review of the level of payroll benefits received by the staff of the Clerk's Office clearly shows a disparity in services when compared to the City's other constitutional offices. The impact to the employees has been manifested in the areas of:

- Inclusion in the pay performance plan;
- Accumulated vacation leave pay upon retiring or resigning;
- Accumulated sick leave pay (up to $7,000) upon retirement;
- Maintenance and reporting of individual leave records;
- Securing of new City funded positions to support an increased workload.

**2007 Status –** This recommendation has been in the process of being implemented. The City and the Clerk of the Court were still exploring alternatives that would allow the Clerk's employees to be compensated for accumulated leave balances and to be included in the City's pay for performance plan.

**FOLLOW-UP REPORT**

**CITYWIDE CONTRACTING PROCESSES
SPECIAL AUDIT**

**August 2007**

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<u>Storm Water Operations</u>

# CITY-WIDE CONTRACTING PROCESSES

## D1. Policy and Procedures Manual

**Finding -** A written operating or policy and procedures manual did not comprehensively address the city-wide contracting processes.

**Recommendation -** The City should develop a contracting process policy and procedures manual as soon as feasibly possible.

**Response -** The Purchasing administration recognized the need for such a manual as well as training[1]. However, staffing resources and time have limited the Purchasing and Contract Manager's ability to develop such a manual.

The Purchasing Management realized in the absence of a manual the immediate need for a standard contract format. Purchasing is in the process of publishing a standard contract format on the City's intranet for all user departments to follow. In addition, Purchasing Management in cooperation with Finance and Budget are planning to publish a joint document of interim procedures to clarify processing instructions for user departments.

With the acquisition of the new PeopleSoft Financial Management System selected by the City's Enterprise Resource Planning (Project Link) Committee, the Purchasing administration has consciously chosen to wait to develop a manual until the City's new Financial Management Software is tested and fully implemented. Once the new system is in effect (a year from now) and is fully functional, the Purchasing and Contracts Manager plans to develop a manual and publish it on the City's intranet. Meanwhile, a customer service representative has been established within the Purchasing Department to research and track the status of department inquiries.

**2007 Status –** This recommendation has been implemented. The Purchasing Procedures was published in August of 2006 and is shared with user departments through the City Intranet.

## D2. Volume of Purchasing Transactions

**Finding -** The large volume of small purchase orders processed by Purchasing may have impacted its ability to focus on larger contracts.

**Recommendation -** The City should consider raising the threshold for small purchases to (1) streamline the purchasing process, and (2) allow Purchasing staff to focus on larger purchases and contracts.

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[1] Certain state agency transactions do not fall within the Virginia Public Procurement guidelines and should be addressed in training (e.g., transactions for Social Services and Community Services Board).

**Response -** Purchasing plans to issue purchasing cards to user departments to reduce the level of current administrative processing time for all user departments. Purchasing will also continue to pursue higher thresholds of delegated purchasing authority provided user departments can justify the need and attend purchasing training (e.g., CSB *purchases of service for a client*).

**2007 Status –** This recommendation has been implemented. The City Ordinance **(Article III. Methods of Procurement and Administration, Section 54-35. Approval of purchasing and contracts manager and department head required)** was revised to increase the threshold for small purchases, delegated to department directors, from $999.99 or less to $4,999.99 or less. The change was also reflected in the PeopleSoft Financial Management System used by City Departments. Purchasing has detected instances of split transactions for purchases processed in finance under $5,000. An audit of these transactions is recommended. Please note: Audit Services performed a special compliance audit of Administrative Regulation 4.12 – Purchase Order Limits pertaining to competitive requirements, requirements relating to splitting of orders, and feedback from key users of the system in 2005.

**E1**.  **Information Sharing and Coordination**

**Finding -** When user departments and/or Purchasing did not share and process RFP or IFB contract documents in a timely manner, the situation could result in delayed renewal of contracts and create unnecessary administrative processing for both the user department and Purchasing.

**Recommendation -** Purchasing and user departments should explore methods of improving the information sharing and coordination process.

**Response -** Purchasing has recognized the need to address department issues by establishing a customer service coordinator who can filter incoming calls, conduct in-house research, and follow-up with user departments on their inquiries. In addition, Purchasing has started a correspondence tracking system using an Access database. The tracking list is printed once a week and represents the status of incoming and outgoing correspondence.

**2007 Status –** This recommendation has been implemented.  To aid in the coordination and information sharing, the Purchasing and Contract Manager publishes a list of contracts for all user departments to access via the City Intranet. The list includes the name of each contract, contract numbers, vendors selected for the contract, contacts for both the procurement specialists and vendors. It also includes beginning and ending dates of each contract to aid in facilitating the contract renewal process.

**E2. <u>Physical Access to Contracts</u>**

**Finding -** Some departments did not have copies of contracts on file for the purpose of monitoring vendor compliance.

**Recommendation -** Purchasing and user departments should work cooperatively to ensure that relevant contract documents are available to assist in the oversight and monitoring of projects until copies of contracts are made available on-line.

**Response -** To aid in the cooperative process, City's Purchasing has placed a list of the City's contracts on the intranet and will be working in coordination with Information Technology to hyperlink each contract listed to the full contract for all user departments to view. Purchasing has the imaging software to scan the documents and will begin the scanning process as time and resources permit.

**2007 Status** – This recommendation has been implemented. User departments are authorized to view contracts upon request. Purchasing and vendor contact information is also available via the City Internet to enhance the communication process.

**FOLLOW-UP REPORT**

**MOSQUITO CONTROL COMMISSION
PERFORMANCE AUDIT**

**August 2007**

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**MOSQUITO CONTROL COMMISSION PERFORMANCE AUDIT**

## C1. Excess Revenues Projected in Future Years

**Finding –** Mosquito Control was likely to receive revenues in future years that exceeded its foreseeable expenditure requirements.

**Recommendation –** Mosquito Control should consider transferring funds not needed for mosquito control expenditures to the City.

**Response –** We have reviewed the finding and we concur. We plan to work with the City's budget office annually to determine amounts of future transfers.

**2007 Status –** This recommendation has been in the process of being implemented. Mosquito Control continues to work with Budget to develop strategies for maintaining funding reserves for operations, emergencies, and capital projects while adjusting for cost-of-living increases and inflation. They were planning to propose moving the fund transfer to the end of the year when excess revenue and reserve requirements were fully known.

## C2. Staffing Levels and Deployment

**Finding –** Mosquito Control utilized full-time staff in situations where the use of part-time staff may have been more optimal.

**Recommendations -** As vacancies occur, Mosquito Control should explore opportunities for converting full-time positions to part-time positions.

**Response –** The Commission is already in the process of recruiting more part-time staff; ads and notices have been posted. Most of these staff would be utilized as ULV Operators for the night time truck spraying during the mosquito season (this is where Virginia Beach utilizes their part-time staff).

**2007 Status** – This recommendation has been in the process of being implemented. While the Commission recruited six to eight more part-time staff, they have had problems retaining them due to the inability to guarantee steady part-time employment. There also had been some difficulty in finding part-time employees who could be state certified (in applying the chemicals) and were willing to be on standby without pay. When part-time staffing levels dropped, the Commission relied on overtime from full-time employees to compensate for work required. The Commission plans to implement a recruiting campaign to increase the level of part-time staff. However, unless the Commission is given permission to guarantee a minimum number of hours for part-time employees, this situation will continue to be an issue.

**D1. Operations Manual**

**Findings –** Mosquito Control had not yet developed a formal operations manual.

**Recommendation –** Mosquito Control should develop an operations manual as soon as feasibly possible.

**Response –**The Mosquito Control staff are and have been working to develop an Operations Manual and have recently attended a training seminar on February 24, 2005 with Public Works emphasizing how to properly develop an Operations Manual. The development will proceed and will hopefully be completed in the near future.

**2007 Status –** This recommendation has been in the process of being implemented. The progress in development of the Operations Manual had stopped due to the retirement of a key employee who had been working on updating the document. They will continue to work on the manual after newly assigned employees have been acclimated to their job responsibilities.

**D2. Tracking Workload Indicators**

**Finding -** Due to changes in data collection procedures, Mosquito Control did not track and record data separately for one workload indicator and had not recorded all pertinent data for three other indicators.

**Recommendation –** Mosquito Control should take steps to ensure that the Commissioners are aware of changes that impact workload indicators.

**Response -** Mosquito Control is already taking the steps indicated, Information Technology's staff are working with us to make changes in our data base to help track these needed indicators. Also, in a RFP that is currently out for proposals, we hope to help address this issue in a great way. These indicators are reported to the Board of Commissioners monthly via our monthly work report and the additional indicators will be included as soon as the changes in the data base are completed.

**2007 Status -** This recommendation has been in the process of being implemented. Information Technology has worked with the Commission to complete a tracking system that tracks time and other significant items; however, the GIS system is still not functioning as intended as it was still not able to accurately track their equipment. They hope to acquire an improved system shortly.

**D3. Responding to Service Requests**

**Finding -** Mosquito Control had not developed a formal policy requiring a response to all service requests within 48 hours. In addition, the database system was not configured to collect information verifying response times.

**Recommendation –** Mosquito Control should develop a formal policy statement implementing the 48 hour response requirement, and should ensure that its database system is configured to record and report response times.

**Response –** Though the Commission has always taken pride in being able to respond to service requests within the first 48 working hours, a written policy will be proposed to the Board in the near future to establish what an unwritten policy is already. Information Technology staff are also working with us to develop a reporting mechanism to track these responses through our service request database.

**2007 Status -** This recommendation has been in the process of being implemented. The progress of the Operations Manual stopped due to the retirement of a key employee who had been working on updating the document.  They will continue to work on this written policy as part of the manual after newly assigned employees have been acclimated to their job responsibilities.


## D4. Documentation of Work Hours

**Finding –** Mosquito Control did not always document time worked as required and did not use uniform documentation and recordation procedures when recording employees' regular and overtime work hours.

**Recommendation –** Mosquito Control should take steps to ensure that 1) time worked is documented as required and 2) payroll documentation and recordation procedures are consistent throughout Mosquito Control.

**Response –** The reporting procedures for the previous five (5) commissions were dramatically different and though most of these reporting procedures have been standardized, we are still making changes in the process to assure that all time is accounted for in a standard way. The aforementioned RFP will also help with this endeavor as some of the options requested is for a database designed to track our control efforts.

**2007 Status –** This recommendation was implemented.  All employees are required to document their time on time-cards.

## D5. Compliance with Substance Abuse Policies

**Finding –** We found that Mosquito Control supervisors had not been formally trained to detect drug and alcohol abuse by employees. Also, the custodian of the Random (drug test) Selection Spreadsheet participated as a witness to the random number selection process which was not permitted under substance abuse policy and procedures.

**Recommendation –** Mosquito Control should take steps to ensure that 1) supervisors receive the appropriate drug and alcohol abuse detection training and 2) the custodian of the Random Selection Spreadsheet does not participate as a witness to future random number selection processes for drug testing.

**Response –** 1) There are steps already underway to have the supervisory staff trained for abuse detection. We have recently again contacted the Human Resources staff and they state that they are developing such training and will include us when it is completed. Additionally we have contacted the Police Department who have stated that they will provide us with training in the interim and 2) this was allowed to happen in error. The custodian was allowed to observe the process and inadvertently signed the witness sheet. This will not happen again!

**2007 Status –** This recommendation was implemented. All supervisors were required to attend substance abuse training held by the Police Department. A new administrative assistant will be responsible for tracking future training in this area.

**FOLLOW-UP REPORT**

**PUBLIC WORKS DEPARTMENT**
**PERFORMANCE AUDIT**

**August 2007**

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**PUBLIC WORKS DEPARTMENT PERFORMANCE AUDIT**

**STORMWATER OPERATIONS**

**B1. Need for Inspectors**

**Finding –** Stormwater Management inspectors have not been able to conduct the required number of inspectors of individual building lots for potential erosion and sediment control violations.

**Recommendation –** The City should upgrade the inspector position to full time and hire a full-time Construction Inspector II to fulfill the Stormwater Management's Technical Services erosion and sediment control inspection requirements as expeditiously as possible.

**Response -** The current permit requires inspections of active building sites once every two weeks and 48 hours following runoff producing storm events. The vacant Stormwater Construction Inspector I position was filled on July 19, 2004, and it has been reclassified to a full-time position. Routine inspections will resume by September 1, 2004, once he has completed his training and received provisional E&SC Inspector Certification from the Virginia Department of Conservation & Recreation (DCR). Currently, funding is not adequate to hire a full-time Construction Inspector II.

**2007 Status –** This recommendation has been in the process of being implemented. We now have 3 full-time Construction Inspector II positions that are in the process of being filled. The City does not have an approved Alternate Inspection Program with DCR in place.  This issue will need to be revisited in the near future.

**B2. Certificate of Erosion and Sediment Control Required by Inspectors**

**Finding -** Seven Public Work's Engineering Division Inspectors who were not certified to inspect erosion and sediment control measures, performed these inspections for the City.  In addition, five Neighborhood Services' Building Inspection Inspectors have been asked to inspect erosion and sediment control measures although they were not certified.

**Recommendation -** The City should continue to (1) stress the importance of certification and (2) provide training while those Engineering Inspectors that had not yet passed the examination should continue to inspect those erosion and sediment control measures.

**Response -** The City currently has 31 E&SC Inspectors. Of these, 25 are now certified. (Two Engineering Inspectors who were not certified at the time of the audit have received their certification). Stormwater hired a Construction Inspector I to conduct E&SC inspections on July 19th. The Stormwater E&SC Inspector received inspector training on August 4th. He is considered provisionally certified for a year until he passes the certification exam.

Additional training and disciplinary action are being used to encourage the remaining five uncertified inspectors from Engineering to become certified. Until they are certified, all E&SC enforcement actions must be coordinated with a certified Engineering staff member.

**2007 Status –** This recommendation has been implemented. All of the Stormwater Technical staff is/will be E&SC Inspector certified – this includes Engineering Technician III positions in addition to Construction Inspector II positions. Engineering has made changes to the job descriptions for newly-hired inspectors and has urged the current inspectors to obtain their E&SC certifications. Out of the 28 Engineering inspectors, only 4 have not obtained their E&SC certifications.

## B3. Inspection Data for VDPES Annual Report

**Finding -** Inspections data was not readily available to satisfy the Virginia Pollutant Discharge Elimination System (VDPES) reporting requirements for land disturbing erosion and sediment control activities.

**Recommendation -** Public Works should require that each inspector that inspects erosion and sediment control maintain a current accounting of the number of (1) site inspections completed, (2) notices of non-compliance, and (3) stop work orders pertaining to erosion and sediment control. The statistics should be maintained in a Department-wide database by the Stormwater Management Division.

**Response -** A new multi-part form has been developed and printed for use by all inspectors, both in Public Works and in Neighborhood Services. Inspectors have been trained on basic erosion and sediment control by DCR, the regulatory agency, and in the standard procedure established for enforcement. This documentation should allow accurate reporting of inspections.

**2007 Status –** This recommendation has been in the process of being implemented. The City's newly purchased Asset management system software should aid in the tracking of data required for the annual report.

## B4. Written Policies and Procedures on Coordination

**Finding -** Written policies and procedures did not address the need for coordination of the inspection process for erosion and sediment control measures, the release of various construction bonds, and the transfer of maintenance of stormwater and drainage facilities between Engineering and Stormwater Management Divisions. The inspections effort of Stormwater Management and Neighborhood Services also need to be coordinated.

**Recommendation -** The Stormwater Management and Engineering Divisions should establish comprehensive written policies and procedures to better coordinate the inspection process.

**Response -** A written SOP has been developed to address the coordination between the groups involved in the E&SC process. This SOP was distributed in June 2004.

**2007 Status –** This recommendation has been implemented. A written SOP was developed and distributed by Ali Asgharpour in June 2004. Additional policies were developed & implemented as part of Public Works accreditation with APWA in 2006.

## B5. Use of Stormwater Enterprise Fund

**Finding -** The Stormwater Enterprise Fund was used to pay selected staff's salaries for time that was not spent on stormwater activities.

**Recommendation –** To comply with Section 26-372 of the Chesapeake City Code, Public Works should apportion the use of the Stormwater Enterprise Fund to pay staff members' salaries depending on the percentage of work actually done on stormwater activities.

**Response –** The recommendation to apportion the use of the Stormwater Enterprise Fund to pay staff salaries in relation to the percentage of time they spend working on stormwater activities will be implemented as soon as the necessary accounting and payroll changes can be made. Note that Public Works disagrees with the finding that the Drainage Engineer I spends 0% of his time on Stormwater issues. We believe that he actually spends 100% of his time working on Stormwater issues, as stormwater and drainage are essentially the same.

**2007 Status –** This recommendation was partially implemented. No change from initial response.

## C2. Compliance with City Code Requirements

**Finding -** Stormwater Management was not charging stormwater fees to owners of developed residential and non-residential properties in accordance with City Code.

**Recommendation –** Stormwater Management should comply with Chapter 26, Section 402(e) of the Chesapeake City Code that required new residential and non-residential properties brought into the stormwater management fee system to begin to charge a fee at the time a valid building permit was issued. In addition, Stormwater should meet Section 402(e) requirement that a bill be issued in the next billing cycle and will be prorated for the number of full months in which service was provided.

**Response -** Stormwater Management will start billing based on the date of a valid building permit being issued as currently noted in the City Code. This will require that a Stormwater representative have access to the Bureau of Inspections/Neighborhood Services mainframe database (cdbid) in order to obtain a weekly list/report of building permits issued. Joyce Compton, of Neighborhood Services, stated she didn't have a problem with us accessing the database. Stormwater Management will set up an account would have to be set up by IT at our request.

**2007 Status –** This recommendation has been implemented. City Code has been changed. (See Section 26-402). Non-residential property owners begin paying the stormwater fee when the building permit is issued.  Residential customers begin paying the stormwater fee when the Certificate of Occupancy is issued.

## C3. Need to Track City's Administrative Services for Properties

**Finding –** Stormwater Management was not charging stormwater fees to some eligible developed residential and non-residential properties.

**Recommendation –** Each property should have a tax map number assigned to it that would be used by City departments to track the administrative services provided to the property including assessments, charges for fees, and other revenues.

**Response -** Stormwater Management will seek information from Mr. Vic Hofer in the Department of Utilities (DPU) on how DPU utilizes the building permit process to capture new accounts.

**2007 Status –** At the appropriate time, Audit Services will raise this issue with the new City Manager. With respect to the dataset that Stormwater uses for assessing Stormwater fees, we still have to rely on Neighborhood Services and the Real Estate Assessor's Office to use proper tax map numbers and to keep these numbers updated.

## TRAFFIC OPERATIONS INVENTORY

## B1.  Inventory Reporting and Accountability

**Finding –** Reports were not obtained to adequately analyze, measure, and critique the discrepancies noted during the physical inventory count process.

**Recommendation –** The storekeeper should ensure that critical inventory reports be requested for review and analysis.

**Response –** The Physical Stock Inventory Procedures will be revised to assign the Operation's Administrative Assistant the responsibility for insuring that reports are requested, analyzed, and reviewed with the Operations Manager and other appropriate personnel.

**2007 Status –** This recommendation has been implemented.  The inventory procedure has been revised.

**B2. Physical Inventory Count Performance**

**Finding –** Physical inventory counts had not been performed as required.

**Recommendation –** Management should reinforce its policy and procedure to conduct inventory counts twice a year.

**Response-** The Operation's Administrative Assistant will be responsible for insuring that physical inventory counts are performed as required and major discrepancies are investigated and brought to the attention of the Operations Manager and other appropriate personnel. In addition, random spot checks will be conducted between full physical inventory counts.

**2007 Status –** This recommendation has been implemented. The physical inventory counts have been performed by the administrative assistant. The next inventory count is scheduled to be performed in the next 90 days.

**B3. Obsolete Inventory**

**Finding –** The computerized inventory system had not been purges of obsolete inventory items.

**Recommendation –** Storeroom management should identify items no longer used and request a system purge to remove those items from the inventory listing.

**Response -** Steps have been taken over the last 3 months to identify items no longer used and to request a system purge to remove those items from the inventory listing.

**2007 Status –** This recommendation has been implemented. The items no longer needed were purged immediately after the recommendation was made. This is a continuing process as part of the current inventory system.

**B4. Inventory System Capability**

**Finding –** The data field section for the dollar value associated with an inventory purchase was not adequately sized.

**Recommendation –** The Information Technology Department should be contacted to determine the cost/benefit of expanding the data field in the current inventory system.

**Response –** Our goal is to replace this mainframe application temporarily with Microsoft Access by July 1, 2004. Steps will be taken to ensure that the data field is expanded in the new application.

**2007 Status –** This recommendation has been implemented. Peoplesoft has replaced the old system which now captures the cost information.

**B5. Storeroom Accessibility**

**Finding –** The storeroom was not always manned and the area was left unsecured at times.  This situation made it difficult to ensure that all inventory was properly controlled.

**Recommendation –** Inventory usage should be properly controlled.  A storeroom clerk should be stationed to facilitate inventory issuances needed for work performance efforts.

**Response –** Steps will be taken immediately to resolve this issue. The locks will be changed since "everyone has a key". Keys will be issued only to staff approved by the Operations Manager. Signage will be placed on the door that the door is to remain locked at all times and only authorized persons are allowed entry. Spot checks by Traffic engineering management will be made to ensure compliance. Changes to the stock room layout are currently under consideration. The proposed changes will address the need for after hours access to stock and will strengthen over all security. Security issues will be addressed in the revised Physical Stock Inventory Procedures.

**2007 Status –** This recommendation has been implemented. The locks have been changed and only supervisors have access to the stockroom.  After hours procedures are in place for receiving supplies. The Stock Room procedures are posted on the outside of the Store Room to assist in proper inventory record keeping.

**B6. Work Order Tracking**

**Finding -** A procedure had not been developed to formally track work orders issued for work assignments.

**Recommendation –** Management should establish a formal worksheet to highlight the issuance of work orders and track work assignment performance.

**Response -** As a temporary solution until another application can be adopted, the work orders will be pre-numbered by the Account Technician and assigned as warranted. The Account Technician will be responsible fore tracking and logging the work orders. The Account Technician will advise the supervisor of missing work orders. This tracking system will be addressed in the revised Physical Stock Inventory Procedures.

**2007 Status –** This recommendation has been implemented. The tracking system has been updated to track work orders through completion. The account technician logs in work orders by location and a number is assigned upon completion of the work for that work order. The system allows for tracking the work orders that require joint cooperation with Engineering depending on the sequence of completion.

# JORDAN BRIDGE INITIATIVES AND IMPROVEMENTS

## C1.  New Toll Registers and Security Systems

**Finding –** The new toll registers and the new equipment and software for the security systems had not yet been installed.

**Recommendation -** The Jordan Bridge should ensure that the new toll registers and security systems are installed by the targeted date.

**Response -** A contract for the new toll equipment was awarded in July 2004, and the equipment and related systems should be installed by October 20, 2004, as required by the contract.

**2007 Status –** This recommendation has been implemented. The modern, computerized toll collection equipment was installed as planned.  The security cameras and DVR system have also been installed.

## C2. Funding for Bridge Maintenance

**Finding -** City bridges did not receive highway maintenance payments sufficient to cover their actual maintenance costs, and the Jordan Bridge received no highway maintenance payments at all.

**Recommendation -** The City should continue to request funding for bridge maintenance as part of its legislative package.  The City should also request that VDOT include the Jordan Bridge as an entity eligible for maintenance payments.

**Response –** In August 2004, Public Works received $1.0 million for maintenance of bridges; however, this does not include the Jordan Bridge. A request will be sent to VDOT to request that the Jordan Bridge be included in their inventory.

**2007 Status –** This recommendation has been implemented. VDOT has accepted the Jordan Bridge into their inventory.  The City has also received the additional $1.0 Million payment from VDOT on an annual basis since 2004. This additional money provides for some of the operational expenses associated with our moveable bridges.

## Managerial Summary

### A.  Objectives, Scope, and Methodology

We have completed our review of the Chesapeake Fire Department (Fire Department) for July 1, 2006 to June 30, 2007. Our review was conducted for the purpose of determining whether Fire Department was providing services in an economical, efficient, and effective manner, whether its goals and objectives were being achieved, and whether it was complying with applicable City and Department procedures in areas of payroll, safety, information technology, recruitment, turnover, operations, and grants management.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Fire Department provided essential services within the 353 square miles of the City of Chesapeake (City). It provided rapid response to fires, medical emergencies, rescues, hazardous material incidents, natural and man-made disasters, mutual aid assistance to neighboring departments, and related emergencies to reduce life and property loss. The Fire Department also provided specialized rescue operations and supported regional hazardous materials and Federal Emergency Management Agency teams, and maintained a constant level of readiness through professional training and development. The Emergency Medical Services (EMS) Function is an integral component of the Fire Department, consisting of approximately 70 percent of the overall emergency response workload.  The EMS function itself provided services to include all aspects of pre-hospital patient care, from rapid response to assessment, treatment and transport of the sick and injured. Specialized programs included the Special Cares and Needs (SCAN) program and the Public Access Defibrillation (PAD) Program. In addition, EMS provided support to the Police Department's SWAT Medic Program, the Regional Haz-Mat Medic Program, and the Technical Rescue Team.

For Fiscal Year (FY) 2006-2007, the Fire Department had an operating budget of over $36.6 million and an authorized compliment of approximately 432 personnel, approximately 410 of which were in Fire/EMS operations. The Fire Department received funds from Federal, State, and City sources. It shared the Public Safety Building in Great Bridge with the Police Department.

To conduct this audit, we reviewed and evaluated City and Fire Department policies and procedures, and operations documents and reports. Also, we evaluated statistical data related to staffing levels and turnover, and conducted surveys of other local Fire Departments. We conducted site visits and "ride-a-longs" at two stations. We discussed these audit areas and conducted interviews with the Deputy Fire Chief, Support Services Division Chief, Chief Medical Officer, Staffing Chief, Battalion Chief, Accounting Supervisor, Payroll Technicians, and various EMS personnel.

**Major Observations and Conclusions**

Based on our review, we determined the Fire Department had accomplished its overall mission of providing rapid response to fires, medical emergencies, rescues, hazardous material incidents, natural and man-made disasters, as well as Fire Department support services. However, we did identify several significant issues that needed to be addressed. These issues were correcting the Telestaff system, developing payroll processes, decreasing response time, reducing sick leave accruals, and decreasing overtime. Longer term, the Fire Department needed to address the twenty-year plan and the rising rate of EMS calls.

This report, in draft, was provided to Fire Department officials for review and response. Their comments have been considered in the preparation of this report. These comments have been included in the Managerial Summary, the Audit Report, and Appendix A. Fire and EMS Department management, supervisors, and staffs were very helpful throughout the course of this audit. We appreciated their courtesy and cooperation on this assignment.

## B.  Performance Information

The Fire Department has grown from its early days when it was just several small departments to a department that is faced with a growing population, a large sprawling city, and environments ranging from airports, and industrial sites to swamps. The Fire Department has met its operational goals by having 15 Fire/EMS stations, a cadre of over 400 well trained and highly qualified fire fighters, and over three dozen apparatus of various types. In addition, the Fire Department was responsible for responding to an average of over 23,000 Fire/EMS calls over the last fiscal year. Further, the citizens of Chesapeake responded to a citywide services telephone survey conducted by Continental Research Associates, Inc., and ranked the Fire Department services as number one in both Importance and in Customer Satisfaction to our citizens. Also, the Fire Department received two large grants in FY07. One grant was for the purchase of homes that are repeatedly flooded and the second grant was for the establishment of a State Strategic Radio Cache.

## C.  Payroll, Staffing, and Systems Issues

While the Fire Department appeared to be effectively accomplishing its overall mission, we did identify some areas where administrative and operational practices could be enhanced. For example, we noted that the Telestaff and payroll systems needed to be better documented and additional training given to various staff members. The sick leave accruals were found to be in excess of neighboring cities. An examination of overtime indicated the need to better manage its usage.

## 1.  Telestaff System

**Finding –** The Fire Department was not utilizing the Telestaff system to its optimal capacity.

**Recommendation -** The Fire Department should reconfigure the Telestaff system and provide additional training, so that the system can be better utilized.

**Response -** The Telestaff system is currently utilized to automate and manage the staffing needs of the department. Daily staffing is currently managed by one of our on-duty Battalion Chiefs. On a daily basis, there are three Battalion Chiefs on duty. The Battalion Chief in this assignment acts as a Staffing Chief. In addition to the Fire Department's staffing responsibilities, this person is responsible for their daily administrative duties along with responding to emergency calls for service. He or she is responsible for initiating the system to staff all vacancies. The full text of the response is included in the audit report.

## 2.  Payroll

**Finding –** The Fire Department's payroll process needed to be enhanced. Supporting documentation was not always submitted in a timely manner. Discrepancies existed between forms received and entries processed on the Telestaff system, and the approval process for overtime forms was inconsistent.

**Recommendation -** The Fire Department should document internal payroll policy and procedures. Also, all supporting documentation for leave and overtime should be processed in the pay period in which it occurred.

**Response –** The Fire Department's payroll system is supported by 1.5 FTEs. With limited staff, we are experiencing time-consuming payroll processing and inaccuracy issues during data collection. Because payroll deadlines are prior to the end of each pay period, it is difficult at best to process leave and overtime within the pay period in which it has occurred. The Fire Department has requested an upgrade to our Part-Time Payroll position. The full text of the response is included in the audit report.

## 3. Sick Leave Accrual

**Finding -** The accrual rate for sick leave for City firefighters was 24 hours a month. This rate was three times the sick leave accrual rate of regular City employees. Sick leave for regular employees was being accrued at 8 hours per month as defined in the City's Employee Handbook. The work day for sworn firefighters who work a 56-hour workweek was defined as 11.2 hours. In addition, the sick leave accrual rate was also two to two and one half times the accrual rate of other cities in this geographic area. The work day for firefighters was not adequately documented in the City's Human Resources Administrative Regulations and related policies.

**Recommendation –** The sick leave accrual rate for firefighters who work 56 hours per week should be defined to be one 11.2 hour work day per month rather than the current accrual of 24 hours per month. The agreement should also be formalized as an Administrative Regulation.

**Response –** The sick leave accrual rate for firefighters who work 56 hours per week is defined as 24 hours for one day's leave per month. This rate was established in 1963 and has been in place since the Department's inception.

In 1978, it was decided to convert annual leave accrual rates to reflect a correlation between a Firefighter's 56 hour work week and a 40 hour work week employee. Thus, in 1978, firefighters began to accrue annual leave based upon the ratio of 11.2 hours for one "day" of annual leave. Or as traditionally stated "11.2 hours is to 56 hours what 8 hours is to 40". This accrual rate for annual leave is still in effect today. Conversely, in 1978, a decision was made to allow firefighter sick leave accrual rates to remain at the traditional 24 hour per day leave rate per month. The full text of the response is included in the audit report. (Note: The City later agreed to implement this recommendation.)

## 4. Overtime

**Finding -** Overtime increased by 15.4% from FY 2006 to FY 2007 and was over budget by $1,743,952 for FY 2007 and $1,969,977 for FY 2006. The Fire Department did not use cost as a factor in assigning overtime.

**Recommendation -** The Fire Department should take steps to enhance its efforts to manage and control overtime costs.

**Response –** There are many factors that contribute to overtime usage. Retirements, attrition, minimum staffing requirements, sick leave usage, annual leave usage, Military deployments, members on extended sick leave, temporary duty assignments to supplement the training staff for recruit academies, postponement of previously scheduled recruit schools are all contributing elements of staffing shortages.

A recurrence of vacancies over consecutive years has required the Fire Department to rely on overtime to maintain minimum staffing as directed by the Manager and Council. All of the single engine company fire stations have a staffing minimum of four firefighters and all of the multi-company fire stations must maintain a three firefighter minimum on each apparatus. Minimum staffing is a requirement which enhances firefighter safety, efficiency and our ability to meet the national standard outlined in the National Fire Protection Association (NFPA) 1710 standard. This standard contains minimum requirements relating to the organization and deployment of fire suppression operations, emergency medical operations, and special operations to the public by substantially all career fire departments. For a more comprehensive review of the overtime issue, please see Appendix B.

## D.  Other Administrative and Operational Issues

We noted that the Fire Department was not meeting the NFPA 1710 standard of arriving on the emergency scene within five minutes of ring down. Additionally, we noted that the donation account was not being handled correctly per Administrative Regulations.  Finally, we observed that Hot Zone Enterprise had not been created properly in full compliance of IRS tax code, State Corporation Commission rules, and trademark regulations.

## 5.  Response Time

**Finding –** The Fire Department was not meeting the five minute first response time guideline promulgated by National Fire Protection Association Standard 1710 (NFPA 1710).  In addition the existing twenty year plan did not adequately address the trend of the Fire Department toward increased EMS calls and decreased fire suppression calls, and only incrementally addressed the need to meet the NFPA 1710 requirement of a five minute first response time with full compliance in 2025.

**Recommendations** - The Fire Department should develop a comprehensive action plan that illustrates how it plans to achieve this goal of a five minute first response time.

**Response -** The Fire Department is committed to achieve the goals established in the NFPA 1710 standard. However, due to the intricacy of the NFPA 1710's  response time requirement, the Fire Department would have to increase its complement of personnel, apparatus, and fire stations. There are some fire station locations that make it

geographically impossible to achieve the response goals of the NFPA 1710 standard. The Fire Department recommended a Long-Range Plan to City Council in 2005. This plan includes incremental accompaniments of fire station relocations, new fire stations, personnel, fire apparatus and medic units. Due to the high cost of the entire plan, the Fire Department was advised to create a plan that was incremental. Thus, the plan encompasses 20 years. The full text of the response is included in the audit report.

## 6. Donation Account

**Finding -** The donation account was not being used as originally intended. Funds were not endorsed and deposited immediately upon receipt, checks were not being endorsed immediately upon receipt, cash receipt and cash disbursement journals were not being maintained and the account has not been reconciled monthly.

**Recommendation -** The donation account should only be used for donations. Supporting documentation should be maintained for all transactions. The donation account should be reconciled on a monthly basis.

**Response –** In the past, the City disposed of the deferred accounts in the mainframe and created a "donations" account in PeopleSoft. We were told to use the account in the same manner as the deferred account. Therefore, we continued to include refunds and reimbursements. Much later a recovery and rebates account was established to deposit these funds and segregate them from the donations. Deposits were made as batches and not on a daily basis. This has been corrected and deposits are made when a payment is received. A monthly reconciliation is now part of the closing process.

Additionally, we are now required to appropriate all donations, refunds and reimbursements. Paperwork was submitted to Finance in order to have all deposits appropriated at the end of last fiscal year. We will compile a list with copies of the deposits for this fiscal year and request an appropriation for those funds. Beginning next fiscal year we will request our appropriations quarterly.

## 7. Review of the Public Access Defibrillator (PAD) Program at the City Hall Building

**Finding –** The list of Access Emergency Defibrillator (AED) Operators at the City Hall building was not current, contact numbers were not listed, and several AED Operators' listed had not been recertified. In addition, the equipment was not being tested in accordance with the Fire Departments Standard Operating Procedures.

**Recommendation –** The Fire Department should ensure that the PAD program is monitored and is operating in accordance with Fire Department Standard Operating Procedures. In addition, we recommend that all buildings and departments where PAD units were placed be reviewed to ensure the lists of AED operators contain current information that AED operators have been recertified.

**Response –** A revision to the Standard Operating Procedure for the Fire Department's PAD Program has been completed. This standard operating procedure outlines the processes for training, recertification, equipment maintenance and testing, and Fire Department integration.

A Field Medical Officer (FMO) with the Fire Department has been designated as Program Manager. His duties are to maintain proper training and recertification, maintenance and repair, inventory, and record keeping. He is listed as the point of contact. All documentation is currently being reviewed for updates. These duties are in addition to the normal responsibilities of the FMO. The FMO is responsible for emergency response to calls for service, supervision of medical care, and oversight of all patient care documentation.

## 8. Hot Zone Enterprise

**Finding -** Our test of the records revealed that Hot Zone Enterprise was not legally established as a not-for-profit entity.

**Recommendation -** The Fire Department should ensure Hot Zone Enterprise's compliance with the IRS tax code, State Corporation Commission rules, and trademark regulations.

**Response** – The Hot Zone is a not-for-profit fund raising enterprise that supports the Morale and Recreation activities for the firefighters, paramedics, civilian support staff and their families. One-hundred percent of the donations are used to fund special events such as the Family Picnic Day, the Annual Retirement Dinner, and the Christmas Parade Cook-out. The current Hot Zone account was established after collaborating with our City Treasurer's Office.

In light of the information found in this report, it appears that the Hot Zone Enterprise should be created as a stand alone non-profit entity. The Fire Department will work together with the City Attorney's Office to insure our activity complies with all applicable City regulations to include compliance with State and Federal laws.

**Year-end Work (FY06- 07)**

Audit Services assisted the external auditors in the completion of the audit requirements for the City's Comprehensive Annual Financial Report. The areas in which we provided assistance to the external auditors were as follows:

- Year End – Budget Appropriation Laws
- Year End – Comprehensive Services Act Funds
- Year End – Consortium
- Year End – Inmate Canteen and Auxiliary Funds
- Year End – Property Tax and Receivables
- Year End – Public Utilities Inventory
- Year End – Retirement and Payroll
- Year End  - Sheriff Internal Controls/APA
- Year End  - Social Services
- Year End  - VDOT

As a result of the City's new external audit agreement effective for the 2007-08 fiscal year, Audit Services will no longer be required to provide year-end assistance. However,  we will take on an additional role in administering the external audit contract.

# B. SUMMARY

# TECHNICAL ASSISTANCE

<u>Administrative Hearing – August 2007</u>

We participated in an administrative hearing regarding a personnel matter in another City department.

<u>Human Services Department Interview Panel – August 2007</u>

We assisted the Human Services Department by participating on an interview panel for their vacant Fiscal Administrator position.

# C. SUMMARY

# OTHER PROJECTS

Training – FY 2008

We attended the following Professional Training Sessions during FY 2008:

- Institute of Internal Auditors – 2007 Accounting Career Roundtable
- Virginia Society of Certified Public Accountants – Accounting and Auditing Day
- Association of Government Auditors – New Technology
- Virginia Local Government Auditors Association – 2007 Fall Meeting
- Institute of Internal Auditors – 2007 District Conference
- Virginia Society of Certified Public Accountants – Business Development & Information Technology Day
- Virginia Society of Certified Public Accountants – Tax Day
- Institute of Internal Auditors – Fraud Risk Assessment at the Enterprise & Audit Level
- Institute of Internal Auditors – 2007 Tax Update
- Institute of Internal Auditors – 2008 Sarbanes Oxley Update
- Institute of Internal Auditors – Integrated Auditing of Financial Applications
- Institute of Internal Auditors – Fraud Examiners Conference
- Association of Govt. Auditors /Virginia Local Govt. Auditors Assoc. - Joint Seminar
- Association of Government Auditors – Annual Conference
- Cherry, Bekaert, & Holland – Accounting and Auditing Update


We attended the following City Training Sessions during FY 2008:

- Mutual Respect
- Give 'em the Pickle
- New Employee Orientation/Fish Philosophy
- PeopleSoft Query Viewer
- Get Fit for Coaching
- Workplace Violence Prevention
- Ethics in Action
- Put It In Writing
- So, You Want to be a Supervisor
- Managing Challenging Attitudes
- Myers Briggs Type Indicator

Professional Organizations

We have stepped down as editors of the Virginia Local Government Auditors Association (VLGAA) newsletter after serving nine years. The City Auditor was elected to the Board of the Association of Local Government Auditors. One of our auditors is the President of the local chapter of the Association of Certified Fraud Examiners and Vice President of the VLGAA.

# D. SUMMARY

# PROJECTS IN PROGRESS

Sheriff's Department

The Sheriff's Department audit was in progress at year end. The audit is covering a number of areas related to Sheriff's Office operations. An exit conference will occur. In July, and the report should be completed sometime in the fall.

Neighborhood Services Department

The Neighborhood Services Department audit was in progress at year end. The audit included a number of areas related to Neighborhood Services operations. The fieldwork is continuing and we hope to have it completed in the early fall.

Cherry, Bekaert, & Holland Contract Oversight

We have taken on administrative responsibilities related to the new external audit contract with Cherry Bekaert & Holland, including making contract payments. The new arrangement enhances the independence of the external audit contract.

Fleet Utilization

One of our auditors is serving on the fleet utilization committee. This committee is seeking ways to improve the use and reduce the cost of the City's fleet. A City-hired fleet consultant gave the City Council a briefing on some of the ideas being considered on July 15, 2008.

Payroll System

We are working with members of the City's Information Technology, Finance, and Human Resources Departments to improve controls over a number of payroll processes in the City. We anticipate continuing in an advisory role once the City begins to acquire a new Human Resources /Payroll system.

Purchasing Card Policy

We continue to encourage the City to move forward with the implementation of its new purchasing Card policies

Southeastern Public Service Authority (SPSA)

We continue to provide periodic guidance on SPSA's financial situation. A flow control ordinance was passed in December 2007. This ordinance should reduce long term tipping fees.

# E. FRAUD HOTLINE

# FRAUD, WASTE, AND ABUSE HOTLINE REPORT

During Fiscal Year 2008, we received 6 complaints through the City's Fraud, Waste, and Abuse Hotline (Hotline). The Hotline was created by the City in FY 2006 utilizing the City's Customer Contact Center and its 382-CITY telephone number. In July of 2006, a State Law took effect that required the City Auditor to authenticate (i.e., evaluate the validity of) all complaints received on the Hotline and provide an annual report on the status of complaints received to the City Council. These complaints were as follows:

Complaint #1 – We received a citizen complaint that a pipe running from a homeowner's garage across the sidewalk was a hazard. We forwarded the complaint to Neighborhood Services.

Complaint #2 - We received a citizen complaint that a City Supervisor was doing work on his own property. We completed an investigation of the Benefit Road Outfall Project. As a result of our investigation, we concluded that 1) no City employees benefited inappropriately from the project and 2) the claim settlement was reasonable under the circumstances. A letter was sent to the citizen.

Complaints #3 and #4 – We received a citizen complaint that a neighbor was receiving disability and real estate tax relief inappropriately. We forwarded the complaints to the Commissioner of the Revenue's Office where they were addressed in a satisfactory manner. No inappropriate relief was identified.

Complaint #5 – We received a citizen complaint that a Chesapeake Schools bus driver was parking a City school bus at Walmart and shopping on City time. We forwarded the complaint to Chesapeake Public Schools' Internal Audit Department.

Complaint #6 – We received a citizen complaint about a warranty problem with a Panasonic product. We informed the citizen that the complaint was out of our jurisdiction.

Other - In addition to these complaints, we received a complaint from a City department about a discrepancy in travel funds returned. We followed up on the complaint and eventually traced the discrepancy to another department with the cooperation of that department. We also identified the person responsible for the discrepancy, who was dismissed from City service and later convicted of the related crime.

# F. SUMMARY

# TIME (HOURS) EXPENDED DURING YEAR

## A.  COMPLETED PROJECTS - AUDITS & ANALYTICAL REVIEWS

| | |
|---|---:|
| Emergency Communications - Administrative | 89.00 |
| Fire Department - Administrative | 149.25 |
| Fire Department - Planning | 59.25 |
| Fire Department - Testwork | 210.75 |
| Fire Department - Reporting | 585.00 |
| Follow-up Review (2005) - Planning | 20.00 |
| Follow-up Review (2005) - Reporting | 16.75 |
| Year End Testing - Budget Appropriation Laws | 24.75 |
| Year End Testing - CSA | 2.00 |
| Year End Testing - Consortium | 125.50 |
| Year End Testing - Inmate Canteen & Auxiliary Funds | 111.00 |
| Year End Testing - Property Tax and Receivables | 132.25 |
| Year End Testing - Public Utilities Inventory | 55.50 |
| Year End Testing - Retirement & Payroll | 112.00 |
| Year End Testing - Sheriff Internal Controls / APA | 335.50 |
| Year End Testing - Social Services | 114.50 |
| Year End Testing - VDOT | 59.75 |

## B.  COMPLETED PROJECTS - TECHNICAL ASSISTANCE

| | |
|---|---:|
| Administrative Hearing | 7.00 |
| Audit RFP | 26.00 |
| Community Services Board Investigation | 13.00 |
| Finance Department Investigation (Fraud File) | 242.25 |
| Interview Panel - Human Services | 7.50 |
| Police RFP | 24.00 |
| Sheriff's Department Fraud | 1.00 |
| SWOT Committee | 16.00 |
| | |
| Total Hours - Completed Projects | 2,539.50 |

## C.  PROJECTS IN PROGRESS - AUDITS 7 ANALYTICAL REVIEWS

| | |
|---|---:|
| Neighborhood Services - Administrative | 31.00 |
| Neighborhood Services - Planning | 618.00 |
| Neighborhood Services - Testwork | 481.50 |
| Sheriff's Department - Administrative | 20.50 |
| Sheriff's Department - Planning | 1,025.50 |
| Sheriff's Department - Testwork | 691.25 |

## D.  PROJECTS IN PROGRESS - TECHNICAL ASSISTANCE

| | |
|---|---:|
| Cherry, Bekaert, & Holland Contract Oversight | 81.25 |
| Fleet Utilization | 6.50 |
| Fraud Hotline | 95.00 |
| Payroll System | 35.50 |
| Purchasing Card Policy | 3.25 |
| SPSA | 77.50 |
| **Total Hours - Projects in Progress** | **3,166.75** |

## E.  OTHER

| | |
|---|---:|
| Administrative | 2,911.00 |
| Annual Status Report | 8.75 |
| Holiday | 571.75 |
| Leave - Annual | 465.00 |
| Leave - Compensatory | 97.50 |
| Leave - Sick | 213.50 |
| Meetings | 78.25 |
| Miscellaneous | 47.25 |
| Peer Review Preparation | 289.00 |
| Professional Organizations | 219.75 |
| Semi-Annual Status Report | 9.75 |
| Training | 513.25 |
| **Total Hours - Other** | **5,424.75** |
| **Total Hours** | **11,131.00** |