



AUDIT, FINANCE & ENTERPRISE COMMITTEE

June 1, 2015

The Audit, Finance & Enterprise Committee of the City of Mesa met in the lower level meeting room of the Council Chambers, 57 East 1st Street, on June 1, 2015, at 4:48 p.m.

COMMITTEE PRESENT

Christopher Glover, Chairman
Alex Finter
Kevin Thompson

COMMITTEE ABSENT

Christopher Brady, Ex Officio

STAFF PRESENT

Debbie Spinner
Alex Deshuk
Dee Ann Mickelsen

1. Items from citizens present.

There were no items from citizens present.

2-a. Hear a presentation and discuss the following audits:

1. Petty Cash Funds, Change Funds and Cash Handling

City Auditor Jennifer Ruttman reported that this audit was conducted in order to determine whether adequate internal controls are in place and operating effectively to safeguard cash funds throughout the City. **(See Attachment 1)** She stated, in addition, that her staff also assessed whether the Corrective Action Plans from their 2013 audit have been implemented in an efficient manner.

Ms. Ruttman explained that staff conducts unannounced counts of cash funds throughout the City in order to determine whether the respective departments are following the City's cash handling policies currently in place. She noted that such policies outline the rules for managing those funds, as well as the transactions that are conducted with those monies on a daily basis.

Ms. Ruttman also commented that staff looked at six change funds and 15 petty cash funds and said that the samples were selected based on prior audit findings and/or the length of time since last audited. She remarked that when staff counted the petty cash funds, they determined that the majority of the corrective actions planned, in response to the 2013 audit, were implemented in a timely manner. She pointed out, however, that when staff looked at funds they did not consider at the last audit, they learned that the departments had reverted back to what occurred in the past, including a lack of awareness of the policies and procedures that govern cash funds and cash handling, which has become a recurring issue from year to year.

Ms. Ruttman further reported that in an effort to address those concerns, her office intends to monitor compliance with cash policies Citywide throughout FY 2015/16 as opposed to waiting the usual nine to 12 months to conduct a follow-up audit. She added that the City's Finance Director has also taken steps to notify the executive staff that the cash handling policies have recently been updated and that it was imperative that their respective staff members comply with those rules.

In response to a question from Chairman Glover, Ms. Ruttman clarified that approximately 14 City departments handle petty cash funds. She pointed out that the total amount of Citywide petty cash funds would equate to approximately \$50,000 per year. She stated that the convenience and increased availability of procurement cards has substantially decreased the need for petty cash funds. She also commented that 23 change funds are used throughout the City to make change during transactions with customers. She added that although the total value of the change funds is \$28,765, the amount of cash that passes through them averages \$1.9 million annually.

2. Surplus Property Disposal Follow-up Review

Ms. Ruttman reported that this was a follow-up review to determine whether the Business Services Department/Materials & Supply Division effectively implemented the action plans presented in its responses to her office's March 2014 audit of the City's Surplus Property Disposal. **(See Attachment 2)**

Ms. Ruttman stated that not only were all of the corrective action plans successfully implemented, but noted that staff prioritized their efforts and hard work in this regard. She also recognized Mail, Print and Materials Administrator Doug Fugate for his initiative and willingness to partner with her office and respond to the corrective action plans in an effective and professional manner.

2-b. Hear a presentation, discuss and make a recommendation on the proposed Audit Plan for FY 2015/16.

City Auditor Jennifer Ruttman discussed the proposed Audit Plan for FY 2015/16. **(See Attachment 3)** She reported that the annual Audit Plan is developed based on a combination of key risk factors, as well as direction provided by the City Council and City Manager. She also noted that the Plan was flexible and subject to available resources.

Ms. Ruttman provided a brief overview of various factors that may be considered when selecting areas to audit which include, but are not limited to, the following: statutory mandates and/or regulation levels; prior audit history or lack thereof; complexity of operations and/or significant changes in operations or organizational structure; impact of potential findings; and activities commonly susceptible to fraud.

Ms. Ruttman further commented that her office uses a matrix, which is updated every few years, and ranks each City department on 14 to 15 different risk factors. She said that her staff also takes into consideration those controls that the departments have already implemented in an effort to mitigate such risks.

Ms. Ruttman briefly highlighted the audits planned for FY 2015/16, which have not been prioritized, but merely listed in alphabetical order. (See Page 1 of Attachment 3) She stated that staff was open to suggestions from the Committee with respect to priorities, as well as proposals for alternatives and/or additional audits. She pointed out that some of the audits are carryovers from the prior year, such as Facilities Maintenance, Fleet Services, Communications Department, and Housing and Community Development.

Ms. Ruttman, in addition, commented that the Audit Plan also contains ongoing audits that are currently in progress, but will not be completed by the end of this fiscal year. She stated that she would anticipate that the Committee will review reports on those audits in the near future. She listed those items as follows: City Attorney – Property & Public Liability Trust Fund; Cubs Stadium Project – Post Construction Financial Review; Financial Services/Accounting – Payroll; Human Resources/Safety Services – Workers’ Compensation Program; ITD – Procurement and Inventory Management Processes; and Surplus Property Disposal Follow-up Review.

Ms. Ruttman discussed the Follow-Up Audits (See Page 2 of Attachment 3), which are generally performed after one year in order to verify that the corrective action plans agreed to in response to the initial audit were implemented. She pointed out that an additional follow-up audit omitted from the list relates to the Light Rail project. She stated that her staff also conducts other activities such as Citywide Cash Audits; Payment Card Industry Data Security Standards (PCI DSS) Reviews; monitors the City’s Fraud & Ethics Hotline Investigations; offers assistance to other City departments; and responds to special consulting requests from the Council, the City Manager or Department Directors.

Ms. Ruttman reiterated that she was seeking the Committee’s input with respect to the Plan before it was forwarded on to the full Council for approval.

Committeemember Thompson commented that he was recently at Able Engineering and learned about an auditing program that might be beneficial to the City.

Chairman Glover stated that perhaps staff could reach out to Lee Benson, CEO of Able Engineering, to research the matter further and make a presentation to the Committee at a future date.

Chairman Glover remarked that he would like to see the Police – Off Duty Employment Program follow-up review prioritized by staff to ensure that the ongoing process is running smoothly. He also suggested that Ms. Ruttman provide an update at a future Committee meeting regarding the status of the Advantage system.

In response to a question from Committeemember Finter, Ms. Ruttman clarified that the Light Rail follow-up review would relate to reimbursements that the City is entitled to receive from METRO. She explained that although METRO has incurred various construction costs, so too has the City with respect to design and land acquisition.

Chairman Glover stated that on behalf of himself and the entire Committee, he wanted to thank Ms. Ruttman and her staff for their efforts and professionalism. He noted that the duties and responsibilities of the City Auditor’s Office are difficult and often unheralded, but pointed out that they generate significant value for the entire City.

3. Adjournment.

Without objection, the Audit, Finance & Enterprise Committee meeting adjourned at 5:02 p.m.

I hereby certify that the foregoing minutes are a true and correct copy of the minutes of the Audit, Finance & Enterprise Committee meeting of the City of Mesa, Arizona, held on the 1st day of June, 2015. I further certify that the meeting was duly called and held and that a quorum was present.

DEE ANN MICKELSEN, CITY CLERK

pag
(attachments – 3)



20 E Main St Suite 820
PO Box 1466
Mesa, Arizona 85211-1466

Date: May 21, 2015

To: Audit, Finance and Enterprise Committee

From: Jennifer Ruttman, City Auditor

Subject: Audit of Cash Funds and Cash Handling

cc: Mayor and Council
Michael Kennington, CFO
Irma Ashworth, Finance Director

Pursuant to the Council-approved Audit Plan, the City Auditor's office has completed a citywide audit of petty cash funds, change funds and cash handling. The report is attached will be presented at the next scheduled meeting of the Audit, Finance & Enterprise Committee.

Please feel free to contact me with any questions or concerns.

AUDIT REPORT

CITY AUDITOR

Report Date:	May 21, 2015
Department:	Citywide
Subject:	Petty Cash Funds, Change Funds & Cash Handling
Lead Auditor:	Dawn von Epp

OBJECTIVES

This audit was conducted to determine whether:

- Adequate internal controls are in place and operating effectively to safeguard cash funds throughout the City.
- Corrective Action Plans (CAPs) from our 2013 audit have been effectively implemented.

SCOPE & METHODOLOGY

To accomplish our objective, we:

- Conducted unannounced counts of 6 change funds and 15 petty cash funds (sample selected based on prior audit findings and/or the length of time since last audited).
- Reviewed citywide and departmental cash handling policies and procedures.
- Interviewed staff members.
- Performed other tests and procedures as necessary to meet the audit objectives.

BACKGROUND

The most common types of cash funds used in City operations are change funds, which are used in the revenue process, and petty cash funds, which are used in the expenditure process. While most of these funds are maintained with very small balances, the amount of cash that passes through them each year is significant, as noted below. Therefore, cash handling controls must be adequate to protect not just the petty cash and change funds, but all cash handled in the course of City operations.

Change Funds and Cash Handling

There are 23 change funds used throughout the City to make change during cash transactions with customers. The total value of these change funds is \$28,765, but the total amount of cash that passes through them averages approximately \$1.9 million each year. Each change fund has one or more custodians, who are responsible for ensuring the fund is managed in accordance with City and departmental policies. A change fund should never be expended or depleted for any reason – it should be equal to its established value at all times.

Management Policies 203B–Change Funds and 210–Cash Handling govern the use of change funds citywide, with specific requirements designed to ensure there is individual accountability, segregation of duties, physical security, reconciliation of accounts, and management oversight/monitoring. Departments with staff who handle cash are responsible for developing additional cash handling procedures that apply specifically to their own operational requirements, and their procedures must be approved by the Accounting Division. These departments are also required to conduct audits of their own cash handling operations at least once per year. Additionally, every employee who handles cash is required to have biennial cash handling training, and must fully understand and comply with both citywide and departmental cash handling policies and procedures.

Petty Cash Funds

There are 17 petty cash funds, containing a combined total of \$6,300, which are used throughout the City to reimburse employees for small expenditures (approximately \$50,000/year citywide). To comply with Management Policy 203A–Petty Cash Funds, each transaction must be less than \$100, and petty cash should only be used when no other procurement method is available or practical. The convenience and increased availability of procurement cards have substantially decreased the need for petty cash funds; however, there are some instances in which this may still be the most efficient and cost effective procurement method.

Prior Audit Findings

During our 2013 audit, we found that several departments, including Parks, Recreation & Commercial Facilities; Arts & Culture; Business Services; and Financial Services/Accounting, needed to improve awareness of and/or compliance with policies governing petty cash, change funds, and/or general cash handling. In response, these departments developed specific action plans to address the findings.

CONCLUSION

Prior Audit Findings

The majority of the corrective actions planned in response to the 2013 audit were implemented in a timely manner. However, when this follow-up review was started (over a year later), the Accounting Division had not yet updated Management Policies 203 and 210 to reflect current processes, they had not conducted cash handling training, and they had not obtained and reviewed departmental cash handling procedures. As of this writing, however, the Accounting Division has completed the policy revisions and is actively working on completing the remaining corrective actions.

Current Audit Findings

No material discrepancies were identified in any of the funds in our sample; however, the associated internal controls need improvement. Specifically, there continues to be a lack of awareness among employees and managers regarding the policies and procedures that govern cash funds and cash handling, and several departments have not fully complied with these policies. Examples of noncompliance included:

- Cash over/short amounts not recorded
- Petty cash purchases which should have been made using available procurement cards
- Employees who have not received required training
- Outdated policies & procedures
- Failure to obtain Accounting Division review/approval for cash handling procedures
- Inadequate oversight – self-audits not conducted as required by policy

Since noncompliance was found citywide, we did not obtain management responses from individual departments. In our opinion, a more comprehensive solution is needed to increase awareness and accountability citywide. To be effective, this will require a top-down approach. To that end, the City's Finance Director has taken steps to inform executive staff of the revised cash handling policy and has indicated that the Accounting Division will be auditing cash funds more regularly to ensure ongoing compliance.

Ongoing Oversight

The City Auditor's office will be monitoring compliance with cash policies citywide throughout the 2015/2016 fiscal year, rather than waiting the usual 9-12 months to follow up. All findings will be reported to the Audit, Finance and Enterprise Committee.



20 E Main St Suite 820
PO Box 1466
Mesa, Arizona 85211-1466

Date: May 27, 2015

To: Audit, Finance and Enterprise Committee

From: Jennifer Ruttman, City Auditor

Subject: Surplus Property Disposal Follow-up Review

cc: Mayor and Council
Alex Deshuk, Manager of Technology and Innovation
Ed Quedens, Business Services Department Director
Doug Fugate, Mail, Print & Materials Administrator

Pursuant to the Council-approved Audit Plan, the City Auditor's office has completed a follow-up review of the Surplus Property Disposal process. The report is attached will be presented at the next scheduled meeting of the Audit, Finance & Enterprise Committee.

Please feel free to contact me with any questions or concerns.

FOLLOW-UP REVIEW

CITY AUDITOR

Report Date:	May 27, 2015
Department:	Business Services / Materials & Supply Division
Subject:	Audit of Surplus Property Disposal Follow-Up
Lead Auditor:	Karen Newman, Sr. Internal Auditor

OBJECTIVE

The objective of this review was to determine whether the Business Services Department Materials & Supply Division has effectively implemented the action plans presented in their responses to our March 2014 audit of the City's Surplus Property Disposal.

SCOPE & METHODOLOGY

To accomplish our objectives, reviewed applicable citywide and departmental policies and procedures; interviewed staff responsible for the disposal process; and reviewed inventory records and sales transactions from October 2014 through March 2015.

BACKGROUND

On March 18, 2014, we issued a report on our audit of the City's Surplus Property Disposal. The objectives of that audit were to determine whether City surplus property is managed and disposed of in accordance with applicable policies, procedures, and regulations; and to determine whether adequate internal controls are in place and operating effectively to minimize the risks associated with the various disposal methods and processes.

The audit report included several recommendations, which can be summarized as follows:


1. Discounts and price reductions are applied without required authorization, supporting documentation, or management oversight.
2. No effective inventory verification procedures are in place. Adjustments to inventory records are made without authorization, supporting documentation or management oversight.
3. Recycled & other non-sellable items are not reviewed in aggregate or tracked in the system.
4. Surplus items are disposed of prior to receiving a signed Approval for Disposal form.
5. Invoices are voided without approval or oversight.
6. There are no written deposit preparation procedures.

In response to the report, the department agreed with the recommendations and presented corrective action plans.


CONCLUSION

All of the corrective action plans have been successfully implemented. We appreciate the cooperative efforts of the staff members who made it a priority to do so. A complete list of corrective action plans, along with our findings regarding their implementation status, is presented in the attached Appendix.

APPENDIX

 = Implemented

 = In Progress

 = Not Implemented

Corrective Action

Implementation Status

CAP#1: Discounts and Other Price Adjustments Occur Without Authorization

Recommendation 1: All price reductions or negotiations outside of the established surplus sales labeling and discounting guidelines should be authorized in writing by the Materials & Supply Administrator. Documentation of this authorization should be maintained in accordance with applicable record retention policies.

Management Response: The Surplus Store has written procedures to manage price reductions in the Surplus Store: "A store item will be in the store at full price for its first 90 days. After 90 days, it will then be discounted 25%. After the item has been in the store for a full 180 days, it will be removed and placed in an auction type venue."

Any store items that are to be sold outside of these parameters will be prior approved in writing by the Mail, Print & Materials Administrator.

Implemented

As of December 2014 the Surplus Store no longer offers discounts on any items without prior authorization. If a discount is authorized, documentation is maintained with the original invoice.



Recommendation 2: The Materials & Supply Administrator should periodically review reports showing discounts applied to inventory items, to ensure only authorized discounts are processed.

Management Response: The Surplus Store system has created a report (Surplus Items not Sold at Discount) that shows all store items that have sold outside of the established parameters. The Mail, Print & Materials Administrator will review this report at least monthly to ensure compliance with established procedures.

Implemented

The Mail, Print & Materials Administrator reviews the Store Daily Sales Talley Report monthly to ensure no unauthorized discounts have been given.



CAP#2: Effective Inventory Verification Procedures Have Not Been Implemented

Recommendation 1: Effective periodic or perpetual inventory verification procedures should be implemented.







Management Response: The Warehouse Supervisor will perform weekly, random counts of surplus inventory. The Warehouse Supervisor will pull a report from the Surplus Sales System using the Surplus Inventory Catalog, choosing several categories to count each week.

Implemented







Inventory items are selected weekly for inventory counts by the Supplies Supervisor or his designee.









APPENDIX

 = Implemented  = In Progress  = Not Implemented		
<u>Corrective Action</u>	<u>Implementation Status</u>	
<p>Recommendation 2: Inventory adjustments should always be authorized and documented.</p> <p>Management Response: Any discrepancies and adjustments will be reported on a "Surplus Program Item Discrepancy/Adjustment Documentation" form.</p>	<p>Implemented</p> <p>Inventory discrepancies/adjustments are now reported on the appropriate forms.</p>	
<p>Recommendation 3: The Materials & Supply Administrator should periodically review reports showing inventory adjustments.</p> <p>Management Response: Any discrepancies found and adjustments completed will be reviewed by the Mail, Print and Materials Administrator.</p>	<p>Implemented</p> <p>Discrepancies/adjustments are now reviewed by the Administrator.</p>	
<p>CAP#3: Oversight Over Disposal of Non-Sellable Items Needs Improvement</p>		
<p>Recommendation 1: The Materials & Supply Administrator should periodically review a list of items that have been recycled or disposed of without being sold.</p> <p>Management Response: Currently, the disposal method should be indicated on the Internal Property Report/Transfer Forms though the audit did reveal a lack of consistency. Until an automated system is in place, the Mail, Print and Materials Administrator will ensure these documents indicate a disposal method for each item transferred from departments on the transfer form which is attached to the Approval for Disposal form.</p> <p>There is a report that has been developed in the Surplus Store System that will show items not sold due to being disposed in another manner (recycled, trashed or cannibalization). These are items that were initially going to be sold, but were determined to be nonworking/saleable. This report will be reviewed by Mail, Print & Materials Administrator monthly.</p> <p>To manually input all items sent to the warehouse into the Store System simply to show they were disposed of would be a tremendous task. An integrated Property Transfer and Disposal Approval system is being developed that would make this possible. All surplus</p>	<p>Implemented</p> <p>The Administrator reviews the Surplus Items Disposed/Recycled report monthly.</p> <p>Additionally, the implementation of the new Automated Approval for Disposal Form will improve visibility and tracking of City surplus items. The new process was introduced in May 2015 and will be fully implemented by July of 2015.</p>	

APPENDIX

 = Implemented  = In Progress  = Not Implemented		
<u>Corrective Action</u>	<u>Implementation Status</u>	
items would then be easily tracked from the initiation of a transfer from a department to the Store or to another disposal method will be traceable. The system is in queue with IT and is targeted for completion mid-2014.		
CAP#4: Disposal Authorization Process Needs Improvement		
<p>Recommendation 1: Materials and Supply should not dispose of surplus property until the authorization required to do so is received.</p> <p>Management Response: Authorization of the Approval for Disposal form now happens earlier in the process. No surplus items will be sold until necessary authorization is received.</p>	<p>Implemented</p> <p>The implementation of the new automated process enables the form to be submitted before disposal occurs.</p>	
<p>Recommendation 2: Documents authorizing disposal of property should be maintained in a manner that allows them to be traced to the related property items and vice versa. Alternatively, a different means of documenting and/or verifying disposal authorization should be developed.</p> <p>Management Response: Under current paper-based process this is difficult. The intended outcome is now noted for each item attached to an Approval for Disposal form.</p> <p>An integrated Property Transfer and Disposal Approval system is being developed that would make this possible. All surplus items would then be easily tracked from the initiation of a transfer from a department to the Store or to another disposal method will be traceable. The system is in queue with IT and is targeted for completion mid-2014.</p>	<p>Implemented</p> <p>The automated process enables the forms to be maintained.</p>	
<p>Recommendation 3: Management should consider revising Management Policy #205 to provide a more expedient/efficient means of authorizing the disposal process.</p> <p>Management Response: Management Policy 205 is being rewritten and changes to the authorization process</p>	<p>Implemented</p> <p>Management Policy 205 has been rewritten and went into effect on 3/16/15.</p>	

APPENDIX

 = Implemented  = In Progress  = Not Implemented		
<u>Corrective Action</u>	<u>Implementation Status</u>	
are being proposed.		
CAP#5: Documentation and Oversight of Voided Invoices Needs Improvement		
<p>Recommendation 1: All voided invoices should be appropriately documented and approved.</p> <p>Management Response: All voided invoices and a reason for void will be documented and kept on file for review.</p>	<p>Implemented</p> <p>Voided invoices are retained and now include a detailed reason for the void.</p>	
<p>Recommendation 2: The Materials and Supply Administrator should periodically review system reports showing voided and missing invoices.</p> <p>Management Response: The "Store Daily Sales Tally" report will be reviewed monthly by Mail, Print & Materials Administrator. Voids and missing invoices on the report will be verified against the documentation and the reason for the void will be validated.</p>	<p>Implemented</p> <p>The Administrator reviews and approves all voided invoices and also reviews the "Store Daily Sales Tally" report monthly to screen for unauthorized voided invoices.</p>	
CAP#6: Procedures Needed for Deposit Preparation Process		
<p>Recommendation 1: Procedures for deposit preparation should be documented.</p> <p>Management Response: Documented procedures for Surplus deposit preparation have been completed.</p>	<p>Implemented</p> <p>The procedures for deposit preparation have been documented.</p>	



20 E Main St Suite 820
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Audit Plan Fiscal Year 2015/2016

Audit, Finance & Enterprise
June 1, 2015
Attachment 3
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Our Mission: *The City Auditor’s office provides audit, consulting, and investigative services to identify and minimize risks, maximize efficiencies, improve internal controls and strengthen accountability to Mesa’s citizens.*

Audit Planning Process:

The annual Audit Plan is developed based on a combination of key risk factors, as well as direction provided by the City Council and City Manager. Potential audits are considered and prioritized in the context of overall risk. The plan is flexible and subject to available resources. Factors considered when selecting areas to audit may include:

- Requests and/or suggestions received from the City Council, City Manager.
- Statutory mandates and/or regulation levels (highly regulated vs. unregulated activities).
- Prior audit history or lack thereof.
- Complexity of operations and/or significant changes in operations or organizational structure.
- Technological advances or challenges.
- Cash handling volume and number of locations.
- Impact of potential findings.
- Activities commonly susceptible to fraud.

Audits Planned for FY 2015/2016:

Audit Subject	Initial Objectives
Communications Department – Procurement & Inventory Management	Evaluate the effectiveness of internal controls related to procurement and inventory management.
Facilities Maintenance	Evaluate internal controls related to the efficiency and effectiveness of selected activities or services provided by facilities maintenance.
Fleet Services	Objective(s) to be determined after preliminary risk assessment, but may include evaluation of internal controls related to maintenance services, information systems, customer service, or other activities/processes.
Housing & Community Development – Selected HUD Grant Program(s)	Evaluate internal controls and compliance with applicable regulations/requirements related to procurement and expenditures.
Parks, Recreation, and Commercial Facilities – Red Mountain Multigenerational Center	Evaluate internal controls over revenues from admissions, rentals, programs and other activities.
Parks, Recreation, and Commercial Facilities – Contract Management	Evaluate internal controls and processes in place to ensure contracts are effectively managed and monitored.
Police Department – Supplies & Equipment	Evaluate internal controls and processes related to storage, inventory and issuance of supplies, equipment and/or other police property.
Water Resources	Objective(s) to be determined after preliminary risk assessment, but may include procurement, inventory management, contract management or other activities/processes.

**Audit Plan
Fiscal Year 2015/2016**

Audit, Finance & Enterprise
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Audits & Follow-up Reviews in Process on 6/30/2015:

City Attorney – Property & Public Liability Trust Fund
Cubs Stadium Project – Post-Construction Financial Review
Financial Services/Accounting – Payroll
Human Resources/Safety Services – Workers Compensation Program
ITD – Procurement and Inventory Management Processes
Surplus Property Disposal Follow-up Review

Follow-Up Reviews Due in 2015/2016:

MFMD Fire Prevention Division	The objective of each follow-up review is to verify that corrective action(s) agreed to in response to the audit have been implemented as agreed and were effective in resolving the related audit finding(s).
Police – Off-Duty Employment Program	
PRCF – Aquatics	
Public Defender Contracts	

Other Activities:

Activity	Description
Citywide Cash Audits	All cash handling sites citywide are subject to unannounced audits at any time.
Payment Card Industry Data Security Standards (PCI DSS) Reviews	Review credit card acceptance sites for compliance with PCI DSS.
Fraud & Ethics Hotline Investigations	Monitor the Fraud and Ethics Hotline and perform investigations as needed.
Consulting Services	Provide independent consulting/advisory services; data collection, validation and/or analysis; internal control reviews; risk analyses; financial statement reviews; etc. as needed.
Unscheduled Audit Services	As directed by the City Council or City Manager, conduct unscheduled audits, which may arise due to changes in priorities or other unforeseen circumstances which warrant a deviation from the approved Audit Plan.

Approved By:

Jennifer Ruttman, City Auditor	Date
Christopher Brady, City Manager	Date
Christopher Glover, Audit, Finance & Enterprise Committee Chair	Date
John Giles, Mayor	Date