DRAFT

Office of the City Auditor
Audit Plan for Fiscal Year 2007-2008 (DRAFT)

Recurring Audit Activities:

Idea Club Awards
Solid Waste Review/s
Fraud & Ethics Hotline Investigations
Unscheduled assistance to others
Follow-up Audits

Scheduled Audits:

RC 236: FSS; Vehicle Utilization
RC 115: Print Shop; Feasibility Review
RC 272: Fire Department Overtime
RC 245: Adult Sports Registration Process & Fees
Citywide: Duplicate Services Review
RC 310: Dev Srv; Contract Monitoring Process
RC 161: ITD; Contract Monitoring Process
RC 245: Mesa Cemetery Process & Fees
RC 573: Police Evidence Rm; Policies & Procedures
Citywide: Surprise Cash Counts
RC 116: Purchasing; RFP/Bid Process (ALT)
RC 261: Planning; Fee Collection Process (ALT)
RC 120: Risk Management Process (ALT)
RC 247: MAC; Satellites (ALT)
RC 247: MAC; Development Fund (ALT)

Special Audits:

Special Requests

Approval Signatures:

Gary Ray, City Auditor

Christopher Brady, City Manager

Audit & Finance Committee

Office of the City Auditor
Audit List for Fiscal Year 2006-2007

Recurring Audit Activities:

City Auctions
Idea Club Awards
Police Citations (12)
Unscheduled assistance to others
Inventory Observations
Solid Waste Review/s
Computer Systems
Follow-up Audits

Scheduled Audits:

Utilities: Electirc Generators
City Mgr: HR; Employee Advertising Costs
FS: FSS; Vehicle Utilization
DS: BSD, Building Permit and Impact Fees
CS: MAC; Performing Live
PD: Police Records; Fee Collection Process
Mesa City Court: MAS
FS: Print Shop; Feasibility Review
Fire Department: Overtime
CS: Adult Sports Registration Process & Fees
City Wide: Duplicate Services Review
DS: Contract Monitoring Process
CS: Contract Monitoring Process
CS: Mesa Cemetery Process & Fees
DS: Planning; Fee Collection Process (ALT)
FS: Purchasing; RFP/Bid Process (ALT)
PD: Police Evidence Rm; Policies & Procedures (ALT)
City Attorney: Risk Management Process (ALT)
CS: MAC; Satellites, Development Fund (ALT)

Special Audits:

Special Requests

Approval Signatures:

Gary Ray, City Auditor (Acting)

Bill Follette, Assistant to the City Manager (Acting)

Christopher Brady, City Manager

NEIGHBORHOOD SERVICES (CODE COMPLIANCE)
Proposed Changes to Fees and Charges

Document of Change: Ordinance **BAR No. 9431**

Description	Current	Proposed	Last Revised	2007/08 Fiscal Impact	2008/09 Fiscal Impact	Notes
Re-Inspection Fees						
Non-Compliance Fee Fee assessed upon the second inspection if the violation remains.	$0.00	$200.00	New	**$448,800**	**$448,800**	2,244 second notices (1/3rd of FY05/06 #) @ $200
Continued Non-Compliance Fee Fee assessed after a citation is issued for each inspection where the violation still remains.	$0.00	$100.00	New	**$49,300**	**$49,300**	493 citations @ $100
				$498,100	**$498,100**	

COMPARISON OF PENALTIES FOR NEIGHBORHOOD PRESERVATION ORDINANCE

	Mesa Current	**Mesa Recommended**	Phoenix	Scottsdale residential	Scottsdale Non residential	Tempe	Chandler
Civil Penalties							
1st Offense	$50 to $500	**$150 to $1,500**	$100 to $2,500	$200	$500	$100 to $1,000 per day, not to exceed $2,000	
2d Offense	$50 to $500 w/i 24 months of 1st violation	**$250 to $2,500 w/i 36 months of prior violation**	$250 to $2,500 w/i 36 months of 1st violation	$500 w/i 24 months of 1st violation	$1,000 w/i 24 months of 1st violation		
3rd Offense	$50 to $500 w/i 24 months of 1st violation	**$500 to $2,500 w/i 36 months of 1st violation**	$500 to $2,500 w/i 36 months of 1st violation	$750 w/i 24 months of 1st violation	$2,000 w/i 24 months of 1st violation		
Criminal Habitual Offender Provision	Yes, after 3rd offense	**Yes, after 3rd offense**	No*	No**	No***	No****	Yes, after 2d offense

ARTS & CULTURAL
Proposed Changes to Fees and Charges

Document of Change: Resolution **BAR No. 9396, 9428**

Description	Current	Proposed	Last Revised	2007/08 Fiscal Impact	2008/09 Fiscal Impact	Notes
MESA ARTS CENTER						
Facility Use Fees						
Tom and Janet Ikeda Theater						
Commercial Rate Daily PLUS LABOR, FOH AND BOX OFFICE			01/03/05			add verbiage
Virginia G. Piper Repertory Theater						
Commercial Rate Daily PLUS LABOR, FOH AND BOX OFFICE			01/03/05			add verbiage
Nesbitt/Elliot Playhouse						
Commercial Rate Daily PLUS LABOR, FOH AND BOX OFFICE			01/03/05			add verbiage
Anita Cox Farnsworth Studio Theater						
Commercial Rate Daily PLUS LABOR, FOH AND BOX OFFICE			01/03/05			add verbiage
Non-Profit Rate, Daily	$280 vs 5%***	$350 vs 5%***	01/03/05	$2,500	$2,500	
Affiliate Rate, Daily, 2007-2008	$200.00	$300.00	01/03/05	$2,500	$2,500	
Affiliate Rate, Weekly, 2007-2008	$840.00	$900.00	01/03/05	$2,500	$2,500	
Facility Use - Miscellaneous						
Marketing Services to Renters	$0.00	Going Rate	New	$0	$0	
Box Office						
Handling Fee, per ticket	$0-$5.00	$0-$7.00	01/03/05	$0	$0	establishing a range
Administrative Service Fee	$0.00	$25.00-$250.00	New	$5,000	$5,000	
Mesa Contemporary Arts						
Exhibition Rental Fees	$0.00	$0-$25,000	New	$0	$10,000	Implementing in 08/09
Admission-Adult	$3.50	$3.50-$10.00	09/01/05	$0	$8,000	establishing a range which will be used for blockbuster exhibitions
Art Studios						
Rental Fees for Studios & Classrooms	$0.00	$40.00-$100.00/hr plus supvr fee currently $25.52/hour	New	$10,000	$10,000	fees vary according to studio/classroom
Art Studio-Stageworks						
Adult Ticket (19-54 years)	$11.00-$15.00	$14.00-$22.00	01/03/05	$5,850	$5,850	establishing a range
Main Stage-Student Ticket*	$9.00-$13.00	$13.00-$20.00	07/01/06	$5,850	$5,850	establishing a range
Student Productions*	$0.00-$10.00	$0.00-$15.00	07/01/06	$1,300	$1,300	establishing a range
Scene Shop						
Scene Shop rehearsal space rental	$0.00	$250.00 per week/base rate; $21 per hr beyond base rate up to 40 hrs; $31.50 per hr beyond 40 hours	New	$2,650 $2,650 $2,700	$2,650 $2,650 $2,700	
Scene Shop "Builds" & Storage Fee	$0:00	Going Rate	New	$5,000	$5,000	
ARIZONA MUSEUM FOR YOUTH						
Blockbuster Exhibitions	$0.00	Addt'l $2 on top of admission	New	$138,844	$0	one year only
				$187,344	**$66,500**	

FINANCIAL SERVICES (Customer Service & Revenue Collection Operations)
Proposed Changes to Fees and Charges (Attachment A)

Document of Change: Ordinance **Bar No: 9435, 9436**

Description	Current	Proposed	Last Revised	2007/08 Fiscal Impact	2008/09 Fiscal Impact
SERVICE CONNECTION CHARGE				**$394,740**	**$394,740**
Administrative Fee (per account)	$9.00	$11.00	08/01/06	$110,922	$110,922
Normal, Next Day Service - Gas	$26.00	$27.00	08/01/06	$71,343	$71,343
Same Day or After Hours (when available)	$30.00	$45.00	08/01/04	$212,475	$212,475
BROKEN/DAMAGED				**$92**	**$92**
Water Reseter (Riser)	$71.00	$88.00	08/01/06	*	*
Electric Lock Ring	$35.00	$39.00	08/01/06	$92	$92
				$394,832	**$394,832**

*There has been no activity for this fee in the last four years.

LIBRARY
Proposed Changes to Fees and Charges

Document of Change: Resolution **BAR No: 9426**

Description	Current	Proposed	Last Revised	2007/08 Fiscal Impact	2008/09 Fiscal Impact	Notes
Daily Overdue Fines:						
Regular Materials, per day	$0.20	$0.25	07/01/04	$69,800	$69,800	1,396,000 overdue items
Maximum Fine, per item	$6.00	$10.00	07/01/04	$50,000	$50,000	12,500 items
Lost Library Card Fee (replacement of card after first reported loss), per card in all cases	$1.00	$2.00	07/01/04	$7,000	$7,000	7,000 cards replaced
Out of County Fee	$20.00	$40.00	07/01/04	$3,000	$3,000	150 occurrences/yr
Color Printing, per page	$0.00	$1.00	New	$11,100	$11,100	11,100 pages printed
Internet Guest Passes, per hour	$0.00	$1.00	New	$62,660	$62,660	62,660 guest passes issued
Obituary Search, per search, regardless of result	$0.00	$15.00	New	$5,820	$5,820	388 obituary searches
Flashdrives, per drive	$0.00	$10.00	New	$1,800	$1,800	180 flashdrives sold
Meeting Room Rental, per hour for large meeting rooms	$0.00	$15.00	New	$10,980	$10,980	732 hours of rental
~~Computer Information Literacy Classes~~			01/01/04			
~~Core Series:~~						
~~Computer Practice~~	~~Free~~					
~~Library Catalog~~	~~Free~~					
~~City of Mesa Library Website~~	~~Free~~					
~~City of Mesa Library Electronic Resources~~	~~Free~~					
~~Non-Core Series:~~						
~~Introduction to the Internet~~	~~$6.00~~					
~~Searching the Internet~~	~~$6.00~~					
~~Web-Based E-Mail~~	~~$6.00~~					
~~Basic Word Processing~~	~~$6.00~~					
~~Four-Class Series~~	~~$20.00~~					
				$222,160	**$222,160**	

AIRPORT (FALCON FIELD)
Proposed Changes to Fees and Charges

Document of Change: Resolution **BAR No. 9616**

Description	Current	Proposed	Last Revised	2007/08 Fiscal Impact	2008/09 Fiscal Impact	Notes
OPEN TIEDOWNS, PER TIEDOWN			08/01/06	**$6,752**	**$6,752**	Proposed rate changes reflect a 3.2% increase
Small Single Engine Aircraft	$44.00	$45.00	08/01/04			
Small Twin Engine Aircraft	$50.00	$52.00	08/01/04			
Large Propeller Aircraft (>12,500 lbs. MCTW)	$105.00	$108.00	07/01/06			
Jet Aircraft	$105.00	$108.00	07/01/06			
Helicopter	$105.00	$108.00	07/01/06			
COVERED TIEDOWNS	$97.00	$100.00	07/01/06			
HANGARS				**$33,736**	**$33,736**	Proposed rate changes reflect a 3.2% increase
Regular T-Hangar	$192.00	$198.00	07/01/06			
Large T-Hangar	$323.00	$333.00	07/01/06			
Small Square Hangar	$502.00	$518.00	07/01/06			
Large Square Hangar	$966.00	$997.00	07/01/06			
STORAGE ROOMS				**$4,117**	**$4,117**	Proposed rate changes reflect a 8% increase
Small	$51.00	$55.00	07/01/06			
Large	$119.00	$129.00	07/01/06			
DEPOSITS AND TRANSFER FEES						Proposed rate changes reflect a 3.2% increase
Hangar Cleaning Deposit	$250.00	$258.00	08/01/06			
Storage Unit Cleaning Deposit	$150.00	$155.00	08/01/06			
Hangar Transfer Fee	$200.00	$206.00	08/01/06			
Tiedown Transfer Fee	$100.00	$103.00	08/01/06			
~~**FALCON FIELD LEASES**~~	~~$.32 per square foot~~		12/05			eliminate this category; because leases are negotiated on a lease-by lease basis
				$44,605	**$44,605**	

Falcon Field Airport
Airport Fee Comparisons
2006-2007

	Current Falcon Field	Deer Valley	Chandler	WGA	Scottsdale	AAA-A Key Mini Storage	A-Secured Self Storage	American Self Storage	Palo Verde Mini Storage
Open Tie Down-Single	44.00	21.65	35.95	40.00					
Open Tie Down-Small Twin	50.00		49.00	88.00					
Open Tie Down-Heli, large prop, jet	105.00		108.85	181.00	150.00				
Small Covered Tie Down	97.00	86.52	98.00						
Large Covered Tie Down		94.98							
Small T-Hangar	192.00	177.68	185.10						
Large T-Hangar	323.00	257.95	218.85						
Storage Room-Small	51.00					103.00	110.00	105.00	100.00
Storage Room-Large	119.00								
Fuel Flowage	0.08	0.09	0.09	0.11	0.08				