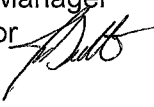




MIAMI BEACH

BUDGET AND PERFORMANCE IMPROVEMENT
Internal Audit Division

INTERNAL AUDIT REPORT

TO: Kathie G. Brooks, Interim City Manager
FROM: James J. Sutter, Internal Auditor 
DATE: December 3, 2012
AUDIT: News Rack Permit Fee Revenues Audit
PERIOD: October 1, 2009 through March 31, 2012

This report is the result of a regularly scheduled audit of the news rack permit fee revenues billed, collected and reported in the City's Eden System between October 1, 2009 and March 31, 2012 as well as a review of the associated enforcement procedures implemented.

INTRODUCTION

City Code Section 82-177 summarized states that the uncontrolled placement of news racks in public rights-of-ways threatens the City's aesthetic values and presents an inconvenience and danger to the safety and welfare of persons using such rights-of-way but it is a constitutional right of newspapers and others to effectively disseminate information and communicate with the public. State law governing municipal immunity from suit for damages or injuries to persons using public facilities such as streets and sidewalks is currently unsettled, and therefore it is necessary to impose indemnification requirements on persons placing news racks on public rights-of-way.

A publications company desiring to place their news racks in the City's public rights-of-way is to first register with the Public Works Department's assigned Engineering Assistant I. At a minimum, the following documentation is required to be completed, submitted and approved:

- the news rack permit application which contains the name of the publication and its contact information, the location of the proposed news racks, the distance from the nearest obstruction, etc.
- the notarized indemnity agreement which protects the City against all claims, demands, actions, etc. potentially resulting from these news racks.

The associated charges include a one-time \$75 registration fee to defray administering costs and a nonrefundable annual fee of \$25 per news rack per City Code section 82-231. In addition, there is a \$25 re-inspection fee per news rack for any approved location changes during the permitted October through September fiscal year. The Engineering Assistant I is to send each publication companies relevant billing information to the designated Finance Department's Financial Analyst I so that the corresponding City Bills can be generated in the Eden System's Accounts Receivable Module.

However, payments are also occasionally received directly by the Engineering Assistant I for the \$75 registration fee, \$25 annual fee per news rack, etc. that have not yet been billed through the Eden System. In these instances, sequentially pre-numbered Miscellaneous Cash Receipts are utilized so that the customer's payments can be processed by the City's Central Cashier's Office located on the first floor of City Hall.

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Upon approval of the completed news rack permit application and indemnity agreement plus payment of the associated fees, the publications company is then authorized to place their news racks in the City's public rights-of-way. These news racks are required to be within the stated dimensions and painted dark green, to contain no advertising other than the company name, be properly fastened to the ground, etc. in adherence with City Code Section 82-256.

The Engineering Assistant I has also been tasked with the enforcement of these publications companies' news racks compliance with the submitted news rack documentation and the relevant sections of the City Code. Any noted deficiencies are to be communicated to the applicable publications companies by certified mail and also by telephone, email, fax, etc. giving them seven days to correct the problems. If the corrections are not done and no requests for a hearing are filed, then the City has the option to remove and store these news racks which would then invoke a \$50 removal fee, a \$5 per day storage fee and possibly a \$25 inspection fee for any re-installed news racks. There are also other requirements for unclaimed and abandoned news racks but they are rarely utilized.

The following news rack permit fee revenues were recorded in the listed Eden System general ledger account by the City's Finance Department during the audit period:

General Ledger Accounts	Descriptions	FY 2009/10	FY 2010/11	10/01/11 – 03/31/12 *	Total Revenues Collected
011-8000-322170	Permits - News Racks	\$15,375	\$9,225	\$0	\$24,600

* No monies were collected through March 31st for the current fiscal year primarily because the news rack permit fees were just recently billed and there have been minimal collection/enforcement efforts made by City personnel.

OVERALL OPINION

The Public Works Department provided a summary report showing that there are currently eleven publications companies who have placed 488 news racks on the City's public rights-of-way. These numbers declined by 55.88% from the previous fiscal year and are expected to continue to decrease in the future as companies are converting to the less expensive internet as a means to circulate their publications.

Currently, an Engineering Assistant I is solely responsible for the news racks registration, monitoring and enforcement. He spends an estimated 5% to 10% of his work hours in the performance of these tasks as this minimum revenue generating source was assigned a relatively low priority. This position was initially funded by revenues associated with these fees which at the time covered a significant portion of this position's salary. Given this scenario and the inherent difficulties associated with the weather and people damaging the unprotected news racks, the following items were noted during testing and are in need of improvement:

- The Public Works Department did not maintain an updated database of all the current news racks locations on the City's public rights-of-way thereby hindering efforts to determine whether they were positioned correctly, whether unauthorized ones were present, etc. Upon Internal Audit's request, one was provided on 05/17/12 but site visits

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found discrepancies from the listing that have since been researched by the Public Works Department with the appropriate changes made.

- The Public Works Department did not provide each publications companies billing information to the Finance Department for the reviewed 2009/10, 2010/11 and 2011/12 fiscal years until 01/11/10, 08/19/10 and 05/15/12 respectively.
- Poor communication flow regarding news racks payments between the Public Works and Finance Departments has contributed to poor enforcement against non-payers.
- The Public Works Department does not maintain automated enforcement records which would include the dates when news racks were field visited, who received seven day letters and when do they expire, which companies took corrective action, which news racks need to be removed, etc.
- The City Code sections addressing news racks are not complete as they do not specifically state when the permit fees are due, what period is covered, what late charges are to be levied against delinquent late payers, can Code Compliance issue violations, etc.
- Updated summary records were not provided showing whether any news racks were either moved or removed which could result in additional fees being charged.
- The Public Works Department's maintained paper files were frequently missing the sampled publications companies' news rack permit applications (16/24 or 66.67%) and indemnity agreements (18/24 or 75.00%). In addition, Miscellaneous Cash Receipt number 302279 was not present in the files which can cause confusion as it is recorded differently in the Eden System than those payments made by City Bills.
- The Public Works Department did not create and maintain detailed policies and procedures that adequately depict current news rack operations.

PURPOSE

The purpose of this audit was to determine whether the Public Works Department received and maintained the sampled publications companies required documentation and promptly forwarded this information to the City's Finance Department so that the corresponding news racks could be accurately billed; whether the designated Engineering Assistant I actively monitored and enforced the applicable City Code provisions; and whether tested transactions were timely paid and accurately recorded in the City's Financial System.

OBJECTIVES

1. Confirm that comprehensive updated policies and procedures exist, are known to staff and are properly followed.
2. Confirm that the internal control process implemented including a proper segregation of duties is adequate.
3. Confirm that maintained documentation and software systems are organized, complete and sufficient.

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4. Confirm that news rack permit fee billing calculations are correct and agree to City Code Section 82-231.
5. Confirm that news rack permit fees were paid timely. If not, were the appropriate late charges levied.
6. Confirm by site visits that randomly sampled news racks are well maintained and are positioned in approved locations.
7. Confirm that tested transactions entered into the City's Financial System were correct.

FINDINGS, RECOMMENDATIONS AND MANAGEMENT RESPONSES

1. Finding: *The Public Works Department Did Not Maintain a Current Updated Database of All Authorized News Racks Locations and/or Separate Records Detailing Any that were either Moved or Removed During the Fiscal Year*

The Public Works Department did not maintain a current updated database of all the news racks authorized to be placed on the City's public rights-of-way. Consequently, one could not easily determine whether they were positioned correctly, whether unauthorized news racks are present, etc. Instead, the designated Engineering Assistant I stated that his scheduled site visits focused primarily on ensuring that the reviewed news racks complied with the maintenance and installation standards listed in City Code section 82-256 (no rust, no advertising other than the publication's name, that it's free of garbage, proper green color, fastened correctly to the sidewalk, etc.).

Initially, a summary schedule of the total number of news racks (748) by nineteen publications companies was received. After several requests for the supporting documentation showing the location of each of these news racks, an updated schedule was provided whereby the numbers were subsequently reduced to 488 current news racks maintained by eleven publication companies.

This revised schedule was used to select thirty different locations to site visit to determine the aforementioned testing. In doing so, seventy-four news racks were reviewed on 05/18/12 and 05/21/12 whereby thirty-three or 44.59% contained deficiencies that would warrant the issuance of a seven day warning letter from the Engineering Assistant I. The noted deficiencies included fifteen containing advertising stickers, twelve had graffiti, four needed painting, two were dented, four were rusted, five were not properly fastened to the ground and eight contained large amounts of garbage inside. Many of these deficiencies are reoccurring and difficult to avoid as the unprotected news racks are subject to damage from the weather and vandals.

In addition, eight news racks were found during these site visits that were apparently not listed on the aforementioned revised schedule. Conversely, twenty-three news racks listed on the schedule could not be located by Internal Audit. An email was sent to the Public Works Department summarizing the completed site visits findings so that its results could be confirmed and the necessary corrective action taken.

Recommendation(s):

The Public Works Department should enter all authorized news racks located on public rights-of-way into the City's geographic information system (GIS). This listing should be kept current to help expedite users in locating news racks and in determining the existence of any unauthorized sites. Also, the designated Engineering Assistant I should perform periodic future testing to determine the existence of unauthorized news racks so that the corresponding enforcement actions can be timely taken. Finally, the appropriate corrective actions should be taken against any publications companies identified during Internal Audit's site visits.

Management's Response (Public Works Department):

The database is constantly undergoing changes. At the time of the Auditor original requests, the long form database was provided to him, with the explanation the several of the publications listed no longer exists, and a more accurate database would be provided. As the intent was to audit FY 2009-2012, the older version that comprised all publishers at the time was provided.

Several of the news racks identified on the auditor's report as missing were found to be present in the field. Any identified inaccuracies in the database have since been corrected.

The Public Works Department will work with the GIS group to locate the news racks in the GIS. Upon permit renewal, a site visit is performed to verify the location and condition of the news racks which may trigger corrective action to be taken against any publication companies identified during the prior site visits. This will also result in a current listing.

2. Finding: *Late Annual News Rack Billings can be Attributed Primarily to the Public Works Department's Untimely Submittal of Billing Information to the Finance Department*

The Engineering Assistant I is tasked with getting the publications companies to complete and submit the required annual news rack registration documentation. Afterwards, he is to notify the designated Finance Department's Financial Analyst I so that corresponding City Bills can be created in the Eden System's Accounts Receivable Module.

Review of twenty-four publications companies 2009/10 and 2010/11 fiscal year billings found that the corresponding City Bills were created in May 2010 and September 2011 respectively which is well after the October 1st annual start date. Further analysis found that most of this delay could be attributed to the Public Works Department late submission of the billing information. For example, emails were provided showing that the Financial Analyst I was notified on January 11, 2010 and August 19, 2011 of the news rack permit amounts to bill each publications company for the 2009/10 and 2010/11 fiscal years respectively. Meanwhile, the 2011/12 fiscal year information was emailed to the Finance Department during the audit on May 15, 2012 with the City Bills being created on the following day.

Recommendation(s):

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Repeating news rack permits should be billed in August so that they can be due by October 1st (similar to business tax receipts and sidewalk café permits). For this to be possible, the Public Works Department would need to obtain all the relevant news rack information from the publications companies in July for the upcoming fiscal year so that the Finance Department can bill accordingly. All parties involved would need to communicate better and to act promptly for this timeline to be met. Finally, the goal for new publications companies should be to create and mail the City Bills within one week of receiving the pertinent information from the Public Works Department.

Management's Response (Public Works Department):

The Public Works Department will provide the necessary data to the Finance Department such that the billing can be done on a timely basis. The database was under revision at the time of the audit. It was noted that billing was incorrect over the past few years, as publishers no longer in business were sent invoices for payment.

Management's Response (Finance Department):

The Finance Department concurs with the audit recommendation that "News Rack Permits" should be billed every August to coincide with Business Tax Receipts and Sidewalk Café Permits. The Finance Department will work with and train the Public Works Department in order for bills to be sent on a timely manner.

3. Finding: *Poor Communication Flow Regarding News Racks Permit Fees Payments Between the Public Works and Finance Departments has Contributed to Poor Enforcement Against Non-Payers*

Testing found that \$20,200 of the \$47,550 news rack permit fees billed for the 2009/10 and 2010/11 fiscal years or 42.48% had not been collected as of April 16, 2012. The amounts owed ranged from a high of \$5,125 for the Miami Herald to a low of \$150 for the City Realty Group and USA Today. The Engineering Assistant I also stated that City Realty Group, My City Eats and USA Today owe a total of \$1,175 to the City but are no longer placing their news racks on the City's public rights-of-way thereby making these monies more difficult to collect.

Additionally, the Finance Department provided an "Accounts Receivable Customer Aging by Fund" report as of 04/27/12 which showed that a total of \$37,950 in news rack permit fees was over 120 days past due ranging from a high of \$10,700 owed by the SunPost to a low of \$25 for Art Deco Tropical, Health Care Professionals Journal and The Wall Street Journal. This aging report includes the aforementioned \$20,200 owed during the audit period plus an additional \$17,750 from prior to October 1, 2009 that has not yet been either collected or written off as uncollectible.

Further analysis showed that Miami Real Estate Book, My City Eats, Six Degrees Magazine and South Florida Real Estate were billed each fiscal year but had not made any payments during the thirty month audit period and were still allowed to operate. None of these companies apparently received any corresponding warnings since the Engineering Assistant I was supposedly not cognizant of their failure to make any payments and he is currently the one primarily responsible for enforcement of the news rack City Code provisions.

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Additional inquiries found that the Engineering Assistant I does not have access to the City's Eden System and has minimal communications with the Finance Department concerning publications companies' payment status. Instead, the City's primary means of collection has been the periodic mailing of City Bills requesting full payment of the monies owed.

Recommendation(s):

The Public Works Department's Engineering Assistant I should receive training and read only access to the Eden System's Accounts Receivable Module and any other needed modules so that he can review publications companies' payment status. Furthermore, it should help the enforcement proceedings authorized in the City Code Section 82-201 through 82-209 be implemented quicker against any non-payers thereby increasing the likelihood of collection and reducing the City's risk exposure.

Management's Response (Public Works Department):

Miami Real Estate Book, South Florida Real Estate and Six Degrees magazines have not been in publication for approximately four years. There was admittedly some miscommunication with billing regarding these publications, and they were repeatedly billed for racks no longer on City right-of-way. The Sun Post ceased distribution on Miami Beach in 2006.

Management's Response (Finance Department):

The Finance Department will re-train the Public Works Department staff on using the accounts receivable database for managing their invoices and receivables. Currently individual departments are responsible for their own billings and collections. It is recommended that a position be funded and based out of the Finance Department for Citywide collections.

Internal Audit Observation:

The Finance Department's recommendation for a separate position for Citywide collections is warranted. However, rather than additional funding for the position, it should be determined whether existing resources from other areas can be made available.

4. Finding: *News Rack Inspections and their Corresponding Enforcement Results are not Recorded Electronically to Help Ensure that all Locations are Visited Periodically and that any Needed Corrective Actions are Timely Taken*

The Engineering Assistant I estimated that he spends about three afternoons per month performing site visits of selected news rack locations. The primary exception is customer complaints which are to be promptly investigated. While on location, he will also typically conduct inspections of any other news racks found at the same site. Upon returning to the office, seven day letters are to be mailed to the corresponding publications companies informing them of the need to correct any identified deficiencies within the allotted time or risk having their news racks removed from the City's public rights-of-way.

The Engineering Assistant I continued to state that most site visits are conducted in the southern end of the City, especially on Ocean Drive. Furthermore, the site visits are

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selected judgmentally resulting in some sites being visited several times during the year while others are not visited at all (typically those in the northern end of the City).

Internal Audit performed site visits with the Engineering Assistant I on May 4, 2012 of 27 news racks at 10 different locations on Lincoln Road and Ocean Drive. Of these, 14 or 51.85% contained such deficiencies as rust, advertising stickers, poor painting, garbage inside, graffiti, etc. that warranted the mailing of seven day letters. It was subsequently determined that the Public Works Department does not maintain updated centralized records detailing when news rack site visits were performed, what deficiencies were noted, what date were seven day letters mailed and when do they expire, was corrective action taken or do the news racks need to be removed, etc. to aid in the enforcement process.

Finally, Internal Audit compared these news racks locations to the revised master schedule identified in finding #1 whereby it was found that two were not listed, while conversely two others on the schedule were not found during our joint site visits.

Recommendation(s):

Automated records (Excel spreadsheets, GIS listings, etc.) should be maintained recording the dates that news racks were inspected, what deficiencies (if any) were found, the date that the publications company was notified of the deficiencies, the scheduled date that follow-up investigations occurred, what corrective action (if any) was taken, etc. These records should help ensure that all designated locations were visited during the fiscal year and that any noted deficiencies were timely corrected or the appropriate disciplinary actions were taken.

Management's Response (Public Works Department):

Data on the news racks is stored in an Excel spreadsheet. However, additional information regarding inspections should be stored as well. Letters are also stored on the Department's F drive, along with all notices of violation and copies placed in the hardcopy files. Several of the boxes along Ocean Drive have been removed and replaced with new boxes following violation letters sent out in February 2012. GIS has developed an inspection program which may be applicable to assist in the centralization of data.

5. Finding: *The City Code Sections Addressing News Racks are not Complete Thereby Creating Confusion Over its Enforcement*

The City Code is simplistic in its discussion of news racks addressed in sections 82-176 through 82-280. It does not specifically state when the permit fees are due, what period is covered, what fees are to be levied against delinquent payers, can the Code Compliance Division issue violations, etc. As a result, much is left open to interpretation which could result in lost revenues and ineffective enforcement. For example, during the audit period there were no interest or penalties levied against delinquent payers, few news racks were removed for documented deficiencies, etc.

Following the terms outlined on the City Bills, Internal Audit calculated that \$155.37 in interest would have been due by delinquent paying publications companies. This immaterial amount does not include those companies who have yet to pay some larger

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outstanding balances and/or those whose balances originate from 2009 or earlier which would result in more material amounts of interest being owed if paid.

Recommendation(s):

The City Administration should approach the City Commission about revising the applicable City Code news rack sections to clarify and strengthen the wording which should help staff improve monitoring and enforcement. Meanwhile, the Finance Department should enforce the terms listed on the City Bill as a means to encourage timelier customer payments.

Management's Response (Public Works Department):

Currently Code Sec. 82-231 requires a one-time registration fee of \$75.00; a nonrefundable permit of \$25 per news rack at the time of application and at the time of annual renewal that starts (October 1) of each fiscal year. Public Works follows Sec. 82-201 of the City Code by notifying the publisher by certified mail of the specificities that the publisher is responsible for bring into compliance. Code Compliance assists Public Works by issuing citations to identified violators and that monetary penalties are assessed specifically when publishers' news rack occupy public right of way without the required right of way/news rack permit. Public Works can explore areas of the City Code that may assist with monitoring and enforcement.

6. Finding: *The Public Works Department Did Not Maintain Separate Records Detailing Any News Racks that were either Moved or Removed During the Fiscal Year*
A listing of all moved news racks incurring \$25 re-inspection fees and any removed news racks incurring removal fees, storage fees, etc. was requested from the Public Works Department but was not received. As a result, no testing was performed in this area other than comparing any Miscellaneous Cash Receipts or MCRs found in the department's tested maintained publications companies' files (see finding #7) with the corresponding Eden System entries whereby no differences were noted.

Recommendation(s):

Any news racks that incur additional charges for being either moved or removed should be billed timely through the City's Eden System and follow normal collection procedures. Any monies subsequently paid by the customer should be processed at the Central Cashier's Office.

Management's Response (Public Works Department):

Most racks removed from the public right-of-way are in such poor condition, publishers have no interest in paying fines to recover them. Confiscated racks typically sit in storage and rot until they are disposed of. Public Works will expand the data on file to include any removed news racks.

7. Finding: *The Public Works Department's Maintained Paper Files were Missing Documents and all Received Payments Were Not Processed Uniformly*
The Public Works Department maintains paper files on each publications company operating on the City's public rights-of way. At a minimum, these files are to include the approved news rack permit applications and notarized indemnity agreements. Additionally, they often contain copies of any deficiency correspondence (seven day

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letters) identified during site visits but this documentation may also be obtained from the Engineering Assistant I's saved computer files.

Another important document that needs to be present is copies of any payments received by the Engineering Assistant I for the registration fee, relocation fee, removal fee, etc. that have not yet been billed through the Eden System. These payments are to be processed through sequentially pre-numbered Miscellaneous Cash Receipts (MCRs) by the Central Cashier's Office located on the first floor of City Hall. Concerns arise because this scenario is an improper segregation of duties since the Engineering Assistant I helping process the payment is the same one responsible for the billing, monitoring and enforcement of these news rack permit fees.

These MCR payments are recorded in the City's Eden System by a debit to a general ledger cash account (011-7000-101025) and a credit to a revenue account (011-8000-322170). Further complicating matters was that the Eden System's General Ledger Module only lists the MCR number and not the payee's name in the "description" field thereby making it more difficult to determine which publications company made the payment.

All monies received for news racks are placed into this revenue account as there are no others present to record registration fees, relocation fees, removal fees, storage fees, etc. Although these amounts are currently immaterial, they could increase in the future if enforcement efforts improve. At such time, the Public Works and Finance Departments may desire to create an additional revenue account(s) in the Eden System to separate these transactions and to facilitate determining the amounts received.

Conversely, any news rack payments made by City Bills through the Central Cashier's Office (the most common practice) are recorded differently with a debit to the same cash account (011-7000-101025) but a credit to an accounts receivable account (011-7000-115003) since entries were also made in the Eden System at the time of creation. These City Bill entries are centralized by the assigned customer number in the Eden System's Accounts Receivable Module to help the reader in determining whether all news rack amounts have been billed and paid.

A review of twenty-four Public Works Department maintained publications companies' news racks files found the following deficiencies:

- 16 of the 24 sampled or 66.67% did not contain the completed and approved news rack permit applications.
- 18 of the 24 sampled or 75.00% did not contain the completed and approved indemnity agreements.

Recommendation(s):

The Engineering Assistant I should review the maintained files and obtain any missing documents from the applicable publications companies. Once received, all documents should be scanned and kept electronically under the company's subdirectory maintained under the City's network drive where it can be viewed by all authorized users.

Customer payments should be uniformly processed through City Bills and the Eden System's Accounts Receivable Module so that all entries are centralized under the applicable publications company's customer number. Also, the Central Cashier's Office should directly receive and process all publications companies' news rack payments to help achieve a better segregation of duties as the Engineering Assistant I should cease preparing MCRs. If desired and agreed to by the Finance Department, separate general ledger account(s) may be created in the future to record registration fees, relocation fees, removal fees, storage fees, etc. transactions so that their amounts are more easily known.

Management's Response (Public Works Department):

Currently each publisher news rack office file managed by Public Works staff are being reviewed individually for documentation compliance. Staffs continued objective will be to confirm that the following documentation is up-to-date and that the individual (Publishers) file is complete; certificate of insurance, proof of payment for current year permit fees; publisher's compliance with Notice of Violation; renewal fees for existing news racks are accurate and match Finance billing invoice; and that the location of all existing news rack and publication remain with no change; Revise active publisher/news rack right- of- way occupancy spreadsheet as required when field conditions warrant i.e. (removal, relocation, replacement of news racks to include storage, auctioning and/or destroying units when necessary as per City Code). It is anticipated that the City's new permit system when implemented late FY 2012 will capture all permit application data and permit fees in an electronic format to facilitate separate query reports for independent review.

Management's Response (Finance Department):

The Finance Department will work with the Public Works Department on opening any necessary general ledger accounts needed for tracking their fees.

8. Finding: *The Public Works Department Did Not Maintain Policies and Procedures Depicting the News Rack Permit Process and Staff's Duties*

Inquiries found that the Public Works Department did not maintain policies and procedures depicting the news racks registration, monitoring and enforcement processes. The lack of updated policies and procedures is a matter of concern given the almost total current dependence on one individual (Engineering Assistant I).

Recommendation(s):

The news rack permit's operating policies and procedures should be promptly completed since they serve both as a benchmark to measure individuals' performance and as an instruction manual in the event employees' change. Once completed, they should be maintained and distributed to all applicable personnel so that they can be read, understood and followed.

Management's Response (Public Works Department):

Public Works will document and update the policies and procedures to facilitate transparency in the process as well as a tutorial for training.

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EXIT CONFERENCE

Internal Auditor James Sutter and Senior Auditor Mark Coolidge held separate exit conferences on July 31, 2012 with Public Works Assistant Director Jay Fink, Right-of-Way Manager Demar Woodson and Engineering Assistant I Carey Osbourne; on August 1, 2012 with Building Director Stephen Scott and Division Commander Hernan Cardeno; and on August 7, 2012 with Assistant Finance Director Georgina Echert, Revenue Manager Manuel Marquez Jr. to discuss the audit report. Audit findings and recommendations were discussed, as were management responses, which are included herein. All parties were in agreement with the contents of this audit report.

JJS:MC:mc
Audit performed by Senior Auditor Mark Coolidge

cc: Jorge Gomez, Assistant City Manager
Fred Beckmann, Public Works Director
Jay Fink, Assistant Public Works Director
Patricia Walker, Chief Financial Officer
Georgina Echert, Assistant Finance Director

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