



**FEDERAL STIMULUS:**  
Portland well-positioned to receive funds  
and meet requirements

September 2009

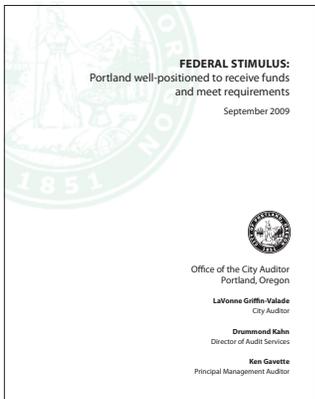


Office of the City Auditor  
Portland, Oregon

**LaVonne Griffin-Valade**  
City Auditor

**Drummond Kahn**  
Director of Audit Services

**Ken Gavette**  
Principal Management Auditor



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**Ken Gavette**  
Principal Management Auditor

**Production / Design**  
Robert Cowan  
Public Information Specialist



CITY OF  
**PORTLAND, OREGON**

OFFICE OF THE CITY AUDITOR  
Audit Services Division

**LaVonne Griffin-Valade, City Auditor**  
Drummond Kahn, Director of Audit Services  
1221 S.W. 4th Avenue, Room 310  
Portland, Oregon 97204

(503) 823-4005 FAX (503) 823-4459  
[www.portlandonline.com/auditor/auditservices](http://www.portlandonline.com/auditor/auditservices)

September 10, 2009

TO: Sam Adams, Mayor  
Nick Fish, Commissioner  
Amanda Fritz, Commissioner  
Randy Leonard, Commissioner  
Dan Saltzman, Commissioner  
Ken Rust, Chief Administrative Officer

SUBJECT: Audit – Federal Stimulus: Portland well-positioned to receive funds  
and meet requirements (Report #387)

Attached is Report #387 containing the results of our audit of the City's progress toward meeting requirements of the American Reinvestment and Recovery Act. This is the first in a series of reports examining the City's participation in the Federal stimulus program. While this report looks primarily at internal controls to mitigate fraud, waste and abuse, subsequent reports will examine how the money is being spent and whether the internal controls are working as intended.

In general, the City has made significant progress in preparing to receive federal stimulus funds and to meet the numerous requirements set forth in the legislation and in subsequent rules and executive orders. While work still needs to be done on improving bureau status reports, finalizing a project status reporting system, and implementing a fraud reporting system, City staff are aware of these critical issues and are taking steps to resolve them.

In fact, since our report was finalized, City staff have made progress on these issues and provided additional details in the official response letter which is included in this report. For our part, the City Auditor's Office is pleased to take a leading role in developing and implementing a fraud reporting system and anonymous tip line.

We appreciate the cooperation and assistance of the City staff, especially those serving on the City Recovery Act Team.

LaVonne Griffin-Valade  
City Auditor

Audit Team: Drummond Kahn  
Ken Gavette

Attachment



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## FEDERAL STIMULUS:

### Portland well-positioned to receive funds and meet requirements

**Summary** In the wake of America's largest economic crisis since the Great Depression, Portland expects to receive tens of millions in federal funds through the American Recovery and Reinvestment Act (the Recovery Act). Because of the size of this national program and its importance to economic recovery, the federal government made it clear that there will be an unprecedented level of accountability and transparency on Recovery Act funds.

We conducted this audit because programs of this magnitude are inherently risky, especially considering the size of the potential grant money and the preference for projects that can get underway quickly. The risk of fraud in any program can grow when large sums of money are spent quickly and when requirements are created or changed. These challenges can increase the risk that a program's goals will not be met unless prudent actions are undertaken to reduce risks.

Many of the current federal requirements center on grant timeframes, public transparency, and reporting guidelines. Basic federal requirements call for a separate accounting system for grant funds, for reporting project status details within ten days of the end of each calendar quarter, and for establishing contract provisions to buy American goods, pay fair wages, and protect whistleblowers. City Council has committed to meeting these requirements as well as the overall objectives of the program.

As of August 2009, the City of Portland has received or been awarded \$21 million, and expects to receive a total of \$58 million in federal Recovery Act funds. Projects range from repairing roads and assisting the homeless, to hiring police officers.

We found the City has done a good job of preparing to receive federal Recovery Act funds. Overall, procedures to meet basic requirements have been implemented or are in the process of being developed. Based on our review of the progress made to date, the City will likely be ready to receive and spend funds effectively.

However, in order to best meet requirements, staff must continue to make progress in two critical areas:

1. Implementing a system to meet the federal reporting requirements, and
2. Developing and implementing a fraud reporting system.

In addition to these two areas, we recommend that more emphasis be placed on reviewing and verifying the accuracy of data from individual bureaus. The current procedures place responsibilities for data review and verification primarily on the bureaus. There should be further review at a city-wide level to ensure objective and accurate reporting of project status.

## **Background**

To address the economic challenges posed by the deepest national recession since the Great Depression, President Obama signed the American Recovery and Reinvestment Act (the Recovery Act) into law on February 17, 2009. Nationally, the Recovery Act includes \$288 billion in tax cuts, \$144 billion in revenue sharing to states and \$357 billion for investments in infrastructure, housing, health care, energy alternatives and more.

The purpose of the Recovery Act is:

1. To preserve and create jobs and promote economic recovery.
2. To assist those most impacted by the recession.
3. To provide investments needed to increase economic efficiency by spurring technological advances in science and health.

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4. To invest in transportation, environmental protection and other infrastructure that will provide long-term economic benefits.
  5. To stabilize State and local government budgets in order to minimize and avoid reductions in essential services and counterproductive state and local tax increases.

Because Portland is a recipient of Recovery Act funds, City Council committed to ensuring that Recovery Act funding is used to meet those objectives.

Recovery Act funding is generally divided into two types: formula funding and competitive grants. Formula funding comes to the City based on an allocation formula, either from the federal or state government. Examples include funding for the Ending Homelessness program, for public safety programs such as gang outreach and intervention, and for street resurfacing. The City has already been awarded over \$18 million in formula funds with an anticipated total award of almost \$31 million.

Competitive grants must be applied for through federal or state agencies and funding is not guaranteed. Currently funded projects include money to improve the City's water distribution system and to begin a "clean diesel" program for City vehicles. Submitted projects include money to hire police officers, improve sewage treatment, and modify or build new fire stations. City Bureaus have submitted about \$27 million in competitive grant projects and have already received almost \$3 million.

In total, the City has already received or been awarded \$21 million, and expects to receive a total of \$58 million in both formula funding and competitive grants.

**Strings attached**

From the beginning it has been clear that the Recovery Act would be subject to unprecedented levels of scrutiny. Basic themes of the program include transparency and accountability. The Federal Office of Management and Budget (OMB) has the primary responsibility for developing government-wide rules and procedures to ensure funds are awarded and distributed in a prompt and fair manner, that uses of funds are transparent to the public, and that steps are taken to mitigate fraud, waste and abuse. The U.S. Government Accountability Office (GAO) is charged with reviewing the use of these funds in selected states and localities.

In order to meet this new level of scrutiny, OMB has developed several hundred pages of rules and procedures on various topics. While OMB's guidelines are directed toward federal agencies, their rules and requirements indicate what will be asked of the City either as a prime recipient of funds or as a sub-recipient. Many of the current guidelines center on grant award timeframes, public transparency, and reporting guidelines. These rules are used by federal agencies to develop accountability requirements and rules which are applied to grant recipients. These rules may be in addition to those required by individual federal agencies.

Basic Recovery Act requirements call for a separate accounting system for grant funds, for reporting project status details within ten days of the end of a quarter (or sooner if the City is a sub-recipient and must first submit information to the State, for example), and the establishment of contract provisions to buy American goods, pay fair wages, and protect whistleblowers. There are many more requirements, and some are still being developed or are changing. This may make monitoring and reporting more complex for the City and for other governments receiving Recovery Act funds.

**Why we conducted this audit**

As a recipient of Recovery Act funds, the City committed to achieving the goals of the Recovery Act. Programs of this magnitude are inherently risky especially considering the size of the potential grant money and the preference for projects that can get underway quickly. The risk of fraud in any program can grow when large sums of money

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are spent quickly and when requirements are changed or created. These challenges can increase the risk that a program's goals will not be met unless prudent actions are undertaken to reduce risks.

Internal controls are a way to help reduce risk and are an integral part of an organization's management system. They provide reasonable assurance (but not absolute assurance, however) that an organization will achieve goals and objectives efficiently and effectively. Internal controls serve as the first line of defense against fraud, waste and abuse.

While the U.S. GAO has the responsibility of auditing selected states and localities, it is not currently focusing on either Oregon or Portland. However, we feel it is prudent to conduct our own review of internal controls in order to provide reasonable assurance that Portland can meet the goals of the program as it has committed to doing, and for protecting the taxpayers' investment in economic recovery. In addition, we plan to share the results of our city audit work on this subject with our state and federal partners.

The timing of the audit release is important as the first federally mandated reporting date approaches. To be effective, the City should have most of its internal controls and data systems in place well before the October deadline.

**Objective, Scope and Methodology**

This audit provides an early assessment of the City's awareness of Recovery Act requirements and City policies and procedures to meet the Act's goals and objectives. It is the first in a series of reports we will issue on the Recovery Act. Our subsequent reports will update this review of internal controls and verify that internal controls are working as intended – in other words, confirming that the program is being managed efficiently and effectively.

To accomplish our objective, we reviewed federal legislation, OMB rules and regulations, and City memoranda and guidance. We also attended Recovery Act team meetings where City staff and management discussed City progress on the Recovery Act, met with senior

City staff responsible for developing the City's plans and procedures, and attended demonstrations of Recovery Act reporting modules and websites. To develop a more detailed knowledge of specific risk areas, we attended several conferences sponsored by the Association of Government Accountants specifically geared toward auditing Recovery Act funds.

After reviewing applicable federal and local guidance, we focused on several key categories of Recovery Act compliance. We believe the aspects we chose illustrate the City's preparations and general condition of readiness to receive funds and meet program objectives.

To gather relevant information, we developed a data collection form for each of the important aspects we focused on. Representatives of the City's Recovery Act team completed this form and submitted appropriate supporting documentation, which we reviewed.

We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusion 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.

This audit topic was included in the City Auditor's FY 2009-10 Audit Schedule.

### **What we found**

The City of Portland has done a good job of preparing to receive federal Recovery Act funds. Overall, procedures to meet basic requirements have been implemented or are in the process of being developed. City staff have worked effectively to make progress on these Recovery Act requirements.

Even before the Recovery Act was signed, The City's Government Relations Office began monitoring Congressional efforts to pass a stimulus bill, and the Mayor convened a regional group of govern-

ment, education and non-profit representatives to discuss a regional approach to potential funding.

The following pages present a description and conclusion about each of the broad requirement categories we view as critical to the success of the program. On the left side of each two-page section is a narrative description of each key category along with comments. On the right side of each section is a table listing specific actions taken by City staff to meet the requirements, and our conclusion of the implementation status of each requirement.

For example:

Left Page

Federal Stimulus

**Planning and project selection**

The City has made significant progress in organizing to meet the requirements of the Recovery Act, at least as those requirements are known now. An Internal City Recovery Act team meets regularly to review and discuss requirements, share information with bureaus, receive project information from bureaus, and help ensure that selected projects can meet the timelines of the federal program. Representatives from the City Attorney's Office, the Bureau of Purchases, The Mayor's Office and three staff members are assigned to maintain communications with bureaus, and ensure that rules are read, interpreted and distributed to bureaus, either by memorandum or formal training sessions. In addition, the public is provided updated project status information primarily via the City's website.

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Right page

**Table 1 Planning and project selection**

Status	Requirement/recommendation	Main Points
Implemented	Organized to meet all requirements, plan strategically, assess performance, and disseminate information citywide to bureaus, decision-makers, and the public, promoting project success.	<ul style="list-style-type: none"> <li>Portland Partners Group organized early by Mayor</li> <li>Participation from local and regional governments and groups</li> <li>Internal Recovery Act team created to review and discuss legislation and requirements, interpret and disseminate information to bureaus, to receive information from bureaus on projects, help select projects, track issues and solve problems, and report to the public</li> </ul>
Implemented	Preference should be given for projects that can be started quickly.	<ul style="list-style-type: none"> <li>Bureau representative on the Recovery Act team distribute information to bureaus. They also review and question bureau's ability to meet time requirements on each project.</li> <li>Grants Office has reduced lead time on project approval.</li> <li>Bureau of Purchases has temporarily assigned 2 Program Coordinators to work on construction bids and move Recovery Act projects along.</li> </ul>
In Process	Funds may not be used for any casino or gambling establishment, aquarium, zoo, golf course or swimming pool.	<ul style="list-style-type: none"> <li>Recovery Act team aware of requirements.</li> <li>Made part of training modules for bureaus.</li> <li>Recovery Act team, Bureau Project Managers and Central Grants Office will all review.</li> <li>Standard contract language under review.</li> </ul>

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Category narrative

Category table

### **Planning and project selection**

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Implemented	Preference should be given for projects that can be started quickly.	<ul style="list-style-type: none"> <li>• Bureau representatives on the Recovery Act team distribute information to bureaus. They also review and question bureaus' ability to meet time requirements on each project.</li> <li>• Grants Office has reduced lead time on project approval.</li> <li>• Bureau of Purchases has temporarily assigned 2 Program Coordinators to work on construction bids and move Recovery Act projects along.</li> </ul>
In-Process	Funds may not be used for any casino or gambling establishment, aquarium, zoo, golf course or swimming pool.	<ul style="list-style-type: none"> <li>• Recovery Act team aware of requirements.</li> <li>• Made part of training modules for bureaus.</li> <li>• Recovery Act team, bureau Project Managers and Central Grants Office will all review.</li> <li>• Standard contract language under review.</li> </ul>

### **Reporting requirements**

While most of the supporting policies, procedures and systems are still in development, City staff are aware of the requirements and are making progress. Many of the reporting requirements were not finalized until the end of June 2009. City staff and members of the Recovery Act team are reviewing and making progress on two possible reporting options. One is to build a custom system with the help of the City's Bureau of Technology Services. A second possibility is to purchase a Recovery Act reporting module for the current enterprise accounting system.

City staff are actively engaged in evaluating each option. We should note as a warning, however, that even though staff is making progress in developing an appropriate reporting system, this is a critical element of the federal guidelines. The City could miss a key requirement if a system for submitting program information to federal agencies is not implemented by October 10.

**Table 2 Reporting requirements**

<b>Status</b>	<b>Requirement/ recommendation</b>	<b>Main Points</b>
In Process	Reporting to federal agencies within 10 days of quarter end.	<ul style="list-style-type: none"> <li>• Grants Office is aware of requirement and responsible for reporting. They are developing a timeline for Recovery Act reporting.</li> <li>• Grants Office is working on two possible tracks: a custom system being developed along with BTS, and possibly purchasing a reporting module from SAP. Either should be ready in time for reporting deadline.</li> </ul>
In Process	Reports to include: <ul style="list-style-type: none"> <li>• Amount of funds received</li> <li>• Project descriptions and evaluation of project status</li> <li>• Estimate of # jobs created or retained</li> <li>• Information on subcontracts, and more.</li> </ul>	(Same as above)
In Process	Separate tracking of funds and no comingling with non-Act funds.	(Same as above)
In Process	Processes to ensure data quality.	<ul style="list-style-type: none"> <li>• Project Managers are responsible for oversight of data quality and meeting timelines.</li> <li>• Contracts will include information requirements.</li> </ul>

### **Transparency to the public**

The City's website on the Recovery Act is up and running. Procedures are in place to review and update the website each week. However, we are not convinced that there are procedures in place to assure that the data are reliable. Bureaus are responsible for reporting the information to Recovery Act team members who assemble a city-wide report. Although Bureau Project Managers oversee data quality, there are no city-wide quality control procedures for checking the reliability of the data submitted to the website.

**Table 3 Transparency to the public**

<b>Status</b>	<b>Requirement/ recommendation</b>	<b>Main Points</b>
Implemented	Project status to be placed on City website	<ul style="list-style-type: none"><li>• City Recovery Act website is up and running, with processes in place to update information on a weekly basis.</li></ul>
In Process	City website current and accurate	<ul style="list-style-type: none"><li>• Bureaus have been instructed to use the Mayor's and Office of Management and Finance's Communication Managers on all Recovery Act-related press releases to ensure consistency.</li><li>• A standard information template should help with timeliness.</li></ul>

### **Contract management**

Requirements mainly consist of developing contract language specific to Recovery Act projects and monitoring contracts to ensure that projects are on time and on budget. Key requirements center around contractor registration, "buy American" provisions, whistleblower protection, and fair wages. City staff in Purchasing and the City Attorney's Office are working to develop standard contract language to meet these requirements. Draft language is currently under review. In addition, standard purchasing policies and procedures require Project Managers to monitor the performance of individual projects. In addition, the City Attorney's Office has issued guidance directly to Bureau Directors on many of these issues.

**Table 4 Contract management**

<b>Status</b>	<b>Requirement/ recommendation</b>	<b>Main Points</b>
Implemented	Central Contractor Registration (CCR) and Dun and Bradstreet Data Universal Numbering System (DUNS) number for City.	<ul style="list-style-type: none"> <li>• Current registrations are valid.</li> </ul>
In Process	Central Contractor Registration (CCR) and Dun and Bradstreet Data Universal Numbering System (DUNS) number for contractors.	<ul style="list-style-type: none"> <li>• Standard contract language is under review to address this requirement.</li> </ul>
Implemented	Contracts should be fixed-price to the maximum extent possible.	<ul style="list-style-type: none"> <li>• Each contract will be reviewed by Project Manager separately for appropriate choice of contract type.</li> </ul>
In Process	Develop separate set of contract procedures specific to Recovery Act funding.	<ul style="list-style-type: none"> <li>• Standard contract language is under review to address this requirement.</li> </ul>
In Process	Develop contract training for bureaus on specific Recovery Act requirements.	<ul style="list-style-type: none"> <li>• Training has started. First session held on 8/6/09.</li> </ul>
In Process	"Buy American" provisions.	<ul style="list-style-type: none"> <li>• Standard contract language is under review to address this requirement.</li> </ul>
In Process	Prevailing wage rate requirements.	<ul style="list-style-type: none"> <li>• Standard contract language is under review to address this requirement.</li> </ul>
Implemented	Monitor contracts to ensure that performance, cost and schedules are met.	<ul style="list-style-type: none"> <li>• Standard contracting policies and procedures are in effect and place responsibility on Project Managers for monitoring performance, cost and schedule.</li> </ul>

### **Risk mitigation**

While the process of reducing the risk from this large, new, and expensive program is still in progress, City staff have made significant progress in addressing risk areas. Bureaus are receiving training on specific contract requirements, with the Bureau of Human Resources concentrating on whistleblower protection. The central Grants Office provides individual assistance to bureaus that need it. The City's Recovery Act team is requesting four new employees to assist with contracting issues, grants compliance, database management, and public outreach.

**Table 5 Risk mitigation**

<b>Status</b>	<b>Requirement/ recommendation</b>	<b>Main Points</b>
In Process	Whistleblower protections for non-federal employees.	<ul style="list-style-type: none"> <li>• Bureau Directors were notified on whistleblower protections by memo from the City Attorney.</li> <li>• Bureau of Human Resources provided training on protections.</li> <li>• Standard contract language under review.</li> <li>• City Auditor’s Office developing complaint system.</li> </ul>
In Process	Mitigate instances of fraud, waste and abuse.	<ul style="list-style-type: none"> <li>• Procurement process oversight is provided in part by the City of Portland Fair Contracting Forum.</li> <li>• Compliance issues are a part of the bureau training sessions.</li> <li>• Training sessions underway.</li> <li>• City Auditor is developing a fraud process in conjunction with a complaint system.</li> </ul>
In Process	Assess level of risk by developing a risk profile for each bureau receiving funds or by project.	<ul style="list-style-type: none"> <li>• Bureau training sessions are being held.</li> <li>• Grants Office will meet individually with bureau project staff on specific issues.</li> <li>• Recovery Act team is requesting 4 new employees to assist with contracting, grants compliance, database management and public outreach.</li> </ul>

**Conclusions and Recommendation**

While City Staff have made significant progress on many challenging issues, there is still much work to be done. Recovery Act team members are working to address these issues. Based on our review of the progress made to date, the City will likely be ready to receive and spend funds effectively.

However, in order to best meet requirements, staff must continue to make progress in two critical areas:

1. Implementing a system to meet the federal reporting requirements, and
2. Developing and implementing a fraud reporting system.

In addition to these two areas, we recommend that more emphasis be placed on reviewing and verifying the accuracy of data from individual bureaus. The current procedures place responsibilities for data review and verification primarily on the bureaus. There should be further review at a city-wide level to ensure objective and accurate reporting of project status.

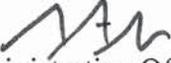
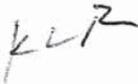
# RESPONSES TO THE AUDIT





OFFICE OF MAYOR SAM ADAMS  
CITY OF PORTLAND

TO: LaVonne Griffin-Valade, City Auditor

FROM: Sam Adams, Mayor   
Ken Rust, Chief Administrative Officer 

DATE: September 9, 2009

SUBJECT: Response to Final Draft of Follow-up Audit of Portland's  
readiness to receive federal stimulus funds, Report #387

Thank you for the opportunity to comment on the audit report referenced above. As you know, the City's team on the American Reinvestment and Recovery Act (ARRA) has been working diligently for the last several months to ensure that the City is well positioned to receive federal stimulus funds.

We are pleased with the draft report and support the overall findings in the report. We would like to comment specifically on three items from the final section on "Conclusions and Recommendations".

The Report states, "in order to best meet requirements, staff must continue to make progress in two critical areas." These items and the responses are:

1) "Implementing a system to meet the federal reporting requirements"

The ARRA Team has been working with the Bureau of Technology Services to build an interim reporting tool. This has been developed to provide a standardized data collection and approval format that begins at the bureau level. Once the data is collected, the City's Grants Office, in consultation with the City Attorney's Office reviews the information and completes the required compliance information before submitting the report to the federal government.

The interim reporting tool is complete and training the appropriate bureau staff on its use will take place over the next few weeks to prepare them for the initial report which is due to the federal government on October 10, 2009. This interim tool will provide a solid method of reporting, but has limited capabilities for automatic transfer of information which, over time, could be cumbersome if the volume of grant awards increases significantly, or if additional requirements or a change to ARRA necessitates modifications to the interim tool.

To overcome that deficiency, consideration is also underway for the City to purchase a SAP software module that has a built in ARRA reporting component that would increase efficiency in compliance reporting. In addition, this module has the functionality to enhance services and uses for many City bureaus beyond ARRA compliance reporting.

2) “Developing and implementing a fraud reporting system”

The Auditor’s Office is taking the lead on developing this system, which the City’s ARRA Team fully supports.

Finally, the Audit Report recommends that additional “emphasis be placed on reviewing and verifying the accuracy of data from individual bureaus.” We agree, and the City’s ARRA implementation team will be setting up a system for additional review of bureau data to ensure accuracy prior to submitting reports to the federal government.



**Audit Services Division  
Office of the City Auditor  
1221 SW 4th Avenue, Room 310  
Portland, Oregon 97204  
503-823-4005  
[www.portlandonline.com/auditor/auditservices](http://www.portlandonline.com/auditor/auditservices)**

*Federal Stimulus: Portland well-positioned to receive funds and meet requirements*

Report #387, September 2009

Audit Team Members: Ken Gavette

This report is intended to promote the best possible management of public resources. This and other audit reports produced by the Audit Services Division are available for viewing on the web at: [www.portlandonline.com/auditor/auditservices](http://www.portlandonline.com/auditor/auditservices). Printed copies can be obtained by contacting the Audit Services Division.

LaVonne Griffin-Valade, City Auditor  
Drummond Kahn, Director of Audit Services

**Other recent audit reports:**

*Fraud Reporting: Clarification of process and training needed (#374, September 2009)*

*Clean Air: City enforces parking laws to improve air quality (#381, August 2009)*

*PDC Contracting Follow-up: Contracting concerns addressed through a centralized procurement structure (#377, June 2009)*

*Public Works Supervisor Overtime: Most recommendations implemented but confusion about revised rule persists (#369B, June 2009)*

