Carson City - Audit Findings Tracking Summary Report (revised 05-27-15)

Report Name	Report Submittal	BOS Approval	Plan to Implement	Reporting Entity	Report Findings	Response Findings	Completed Findings	Costs to Implement	Potential Savings	Actual Savings
Community Facility Cost Recovery Study	11/28/2012	1/17/2013		City Auditor	15		1		$30,000	
Community Facility Cost Recovery Study Eagle Valley Golf Course	10/3/2012			City Auditor	10		4	$0	$50,000	$101,605
Fleet Management Efficiency Study	6/22/2013	7/18/2013	6/5/2014	City Auditor	24		4		$174,000	
Fleet Utilization Study	1/30/2014	4/3/2014	6/5/2014	City Auditor	12		8		$92,000	
Employee Efficiency Study	11/25/2014	12/4/2014	2/9/2015	City Auditor	27		13			
Internal Controls Review	3/31/2015			City Auditor	41					
Total					129		30	$0	$346,000	$101,605

Legend:

  Report Submittal = date report presented to BOS

  BOS Approval = date report adopted by BOS

  Plan to Implement = date implementation plan presented by management to BOS

  Reporting Entity = organization that prepared the report

  Report Findings = number of findings in the report

  Response Findings = number of findings management plans to respond to in implementation plan

  Completed Findings = number of findings completed by management

  Costs to Implement = any costs incurred by the City to complete findings

  Potential Savings = minimum potential savings identified in the report

  Actual Savings = actual savings achieved by the City by completing the findings

Item No.	BOS Acceptance /Approval	BOS Direction to Implement	Finding No.	Finding	Recommendation	Dept.	Owner	Remediation Plan (Course of Action & Expected Benefits)	Est. Cost	Est. Savings	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Status Comments
1	1/17/2013	Yes, specify direction	IV.A.1	The Carson City School District is a major user of many community facilities at no cost.	Evaluate the cost-effectiveness of School District and other Joint Use Agreements.	Parks and Recreation, City Manager's Officer	Parks and Recreation Director, City Manager	Staff has evaluated use by both parties and have found that both parties and the public receive significant value to this arrangement. Probably the greatest savings has been in the reduction of the duplication of facilities by both parties. The Joint Use Agreement has eliminated the need for the building of a school district pool, performance theater and meeting room for School Board meetings. This has been a direct savings to our mutual tax payers.			Y			
2	1/17/2013	Yes, specify direction	IV.A.2	School District reservations take precedence over paying customers.	Consider reprioritizing reservations and bookings at the Community Center and Theater to better accommodate paying customers.	Parks and Recreation	Parks and Recreation Director	There are some measures that can be employed to decrease our costs for providing the School District free use of our facilities such as the implementation of a per ticket surcharge or fee per ticket sold for some of the larger School District's productions. This has been implemented on a limited basis with success.						
3	1/17/2013	Yes, specify direction	IV.A.3	Program and facility cost recovery and discounts vary widely between Parks and Recreation activities, largely driven by Board of Supervisors resolutions.	Conduct a cost recovery and activity prioritization process with the input of the Board of Supervisors to develop an updated cost recovery model and mission for the Parks and Recreation Department.	Parks and Recreation	Parks and Recreation Director	Since there has been no direction by the Board regarding this item no action has been taken. The Parks & Recreation Department is still operating under the direction provided by the Board through the acceptance of the Parks & Recreation Master Plan that was adopted by the Board in 2006. This Master Plan identified the definition of cost recovery and approved a mission statement for the Department.						
4	1/17/2013	Yes, specify direction	IV.B.1	Most programs and activities housed at the Community Center achieve 100% or greater cost recovery.	Continue to support programs with the highest amount of cost recovery.	Parks and Recreation	Parks and Recreation Director	The Parks and Recreation Department strives to cover a minimum of 100% cost recovery as defined and stipulated by the Parks & Recreation Master Plan.						
5	1/17/2013	Yes, specify direction	IV.B.2	The Community Center receives a 56% General Fund subsidy.	Pursue opportunities to increase revenues, particularly for the Theater.	Parks and Recreation		The Parks & Recreation Department is constantly looking for ways to increase revenues for the Theater. Our ability to increase revenues is hampered by a very small staffing level that doesn't allow for effective marketing of the facility and by the Board of Supervisor's past action of giving deep discounts to non-profit use of the facility which makes up about 80% of the Theater's use.						

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6	1/17/2013	Yes, specify direction	IV.B.3	Theater operations, budgeting, and planning are integrated with the Community Center.	Itemize Community Center revenues and expenditures to determine the sources and uses of funds and enable more precise budgeting.	Parks and Recreation, Finance	Parks and Recreation Director, Recreation Operations Manager, Finance Director	The Parks & Recreation Department would have to work with the Finance Department to achieve this and it may be problematic since the same staff operates the Theater, Community Center and gym.						
7	1/17/2013	Yes, specify direction	IV.B.4	Question 18 funds would be available to support Theater operations if planned capital improvements were made.	Determine how to leverage Question 18 funds to make capital improvements and unlock operations funding.	Parks and Recreation, Finance	Parks and Recreation Director, Finance Director	Revenues through the ¼ cent sales tax is still down compared to revenues of previous years going back to 2008 and before. Staff uses Q18 funds for grant matches whenever possible for leverage. Q18 funds have been used as leverage and matches for capital improvement projects at the JohnD Winters Centennial Park, the Fairgrounds, the Community Center and in other park projects.						
8	1/17/2013	Yes, specify direction	IV.B.5	The Theater does not have dedicated marketing or booking support.	Investigate the feasibility of employing a dedicated marketing and booking staff member to manage and promote Theater reservations.	Parks and Recreation	Parks and Recreation Director, Recreation Operations Manager	The Board of Supervisors would have to approve and fund a dedicated marketing and booking staff. The Theater has been operating with reduced staff that are an outcome of budget reduction methods employed since 2007.						
9	1/17/2013	Yes, specify direction	IV.B.6	There are currently no fundraising, sponsorship, or advertising initiatives for the Theater.	Explore opportunities for sponsorships, fundraising, and advertising for the Theater.	Parks and Recreation	Parks and Recreation Director, Recreation Operations Manager	As stated in Item 10, the lack of staff has made it difficult to explore opportunities for the above. The small staffing level has resulted in the Theater being passively promoted. The advent of the digital reader board will provide some assistance in this area.						
10	1/17/2013	Yes, specify direction	IV.B.7	Marketing, coordination, fundraising, maintenance, and management of the Theater are limited by City budget constraints.	Evaluate the opportunity for outsourcing management and operations of the Theater to a non-profit.	Parks and Recreation	Parks and Recreation Director, Recreation Operations Manager	No action has been taken in this area. There may be an opportunity to outsource the operations. A non-profit may be somewhat more immune to political influences in the operations of the facility especially in the setting of fees. However, the City would give up some control into the operations. A non-profit would still need to make money. The ability of another entity of being profitable would be compromised if the City insisted that the deep discounts afforded to use by non-profit organizations continue.						

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11	1/17/2013	Yes, specify direction	IV.C.1	The Aquatic Facility receives a 50% General Fund subsidy.	Consider raising admissions fees.	Parks and Recreation	Parks and Recreation Director, Pool Manager	The City has reduced hours and services at the Aquatics Facility making it difficult to rationalize increasing fees. The existing fees are in line with other area aquatics facilities. Staff has felt that are fees are somewhat inelastic since they are in line with other facilities such as the Douglas County Aquatics Facility in Minden which is a newer and more attractive facility.						
12	1/17/2013	Yes, specify direction	IV.C.2	Recreational leisure use of the Aquatic Facility is limited.	Market the outdoor pool for recreational use during the summer.	Parks and Recreation	Parks and Recreation Director, Pool Manager	Staff strives to strike a balance in the use of the pool by lap swimmers, recreational users and competitive swim clubs. Most of the use of the outdoor pool during the summer is recreational use. Additional marketing would require an increase in the budget for this purpose.						
13	1/17/2013	Yes, specify direction	IV.C.3	The Aquatic Facility is not promoted on the Convention and Visitors Bureau website.	Collaborate with the Convention and Visitors Bureau to market the Aquatic Facility to residents and visitors.	Parks and Recreation, CVB	Parks and Recreation Director, CVB Director	The Aquatics Facility doesn't have many of the modern attractions that many newer leisure pools have such as lazy rivers, large slides, fountains, sprays and wave devices. The strongest attraction is the 50 meter pool that can host large competitive events.						
14	1/17/2013	Yes, specify direction	IV.D.1	Ice Rink advertising revenues fell 47.6% from FY 10-11 to FY 11-12.	Continue to pursue advertising and sponsorship opportunities.	Parks and Recreation	Parks and Recreation Director, Recreation Manager	Ice Rink advertising revenues did increase during the 2011-12 skating season. Staff is hoping to improve this season. Sponsorship opportunities with entities such as the Downtown Business Association and the Chamber of Commerce have been ongoing.						
15	1/17/2013	Yes, specify direction	IV.D.2	The Ice Rink is not available to rent for private events.	Explore revenue generating opportunities for renting the Ice Rink for events.	Parks and Recreation	Parks and Recreation Director, Recreation Manager	The Ice Rink is rented for special events. The Downtown Business Association and the Chamber as well as some private entities have rented the Rink for events. In addition, private and public entities are allowed to rent the warming tent for events. This has been very popular for events such as birthday parties.						

Carson City
Fleet Efficiency Study

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1	7/18/2013	Yes, specify direction	III.A.1	The Fleet Services facility could be organized more efficiently.	Redesign the main shop to support better workflow, provide supervision, and restrict customer access to work areas.	Fleet	Fleet Manager	Fleet Services is currently in the design process for a small fleet building expansion and minor remodel of the existing facility, these changes will facilitate this recommendation.	$1.5 Million	Not enough data to project savings	Y	6/30/2015		
2	7/18/2013	Yes, specify direction	III.B.2	Fleet Services' preventive maintenance program is underdeveloped.	Schedule the preventive maintenance workload for the entire year.	Fleet	Fleet Manager	The current software does not allow for this function. Fleet Services are evaluating new software programs and plan to proceed with the purchase of a new fleet software program that will provide us the ability to perform long range scheduling of preventive maintenance.	$4,850	Not enough data to project savings	Y		7/1/2014	New software is up and running
3	7/18/2013	Yes, specify direction	III.B.3	The preventive maintenance checklists used by Fleet Services are too general.	Redesign preventive maintenance checklists to reflect appropriate (manufacturer) inspections that are applicable to various classes of vehicles and equipment, as well as a progressive inspection process.	Fleet	Fleet Manager	The new software program referenced above will have predesigned check lists that can also be customized to reflect any special requirements for the vehicle from the equipment manufacture.	0	0	Y		7/1/2014	This feature is built in to the new software
4	7/18/2013	Yes, specify direction	III.B.4	Most scheduled service intervals are too frequent.	Base service intervals according to vehicle manufacturer recommendations.	Fleet	Fleet Manager	Recommendation has been adopted. A new software program will also help improve the ability to track this information more efficiently in the future.	0	Not enough data to project savings	Y		12/3/2014	Changed entire Fleet service intervals from 3,000 to 5,000 miles. Ambulances and buses will remain at 3,000 miles due to higher operating hours.
5	7/18/2013	Yes, specify direction	III.B.5	The current service request form is inadequate.	Develop a dedicated service request form that states time reported, estimated time to repair, and actual completed time.	Fleet	Fleet Manager	Functionality will be added with new software purchase. The new software has a service request form and the ability to provide estimated time to repair and also report on the actual time it took to complete the repair. Additionally, you can e-mail that estimate and the final report to the customer to improve reporting.	0	0	y		7/1/2014	Service request functionality is a component of the new software

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6	7/18/2013	Yes, specify direction	III.B.6	Fleet Services does not have a parts person to support the needs of mechanics.	Hire a full-time Storekeeper to perform all parts-related duties.	Fleet	Fleet Manager	This position would be difficult to fund and in reality due to the small size of our shop and the streamlining of our parts operation via the remodel the mechanics will spend far less time retrieving parts than they have in the past. We feel efficiencies will certainly be gained through the remodel and expansion and the use of the new software. We suggest holding off for a year or more to determine if this is feasible or necessary.	0	0	N			Not adopted
7	7/18/2013	Yes, specify direction	III.B.7	Parts are procured through ongoing purchase orders with several local vendors, and expenditures are expected to exceed budget by 22% this year.	Issue a request for proposals and award contracts with vendors to provide fleet parts with set prices and delivery criteria.	Fleet	Fleet Manager	Through the use of the new software we will produce an accurate parts inventory and this coupled with a year of parts use data should allow us to bid these parts with a high degree of accuracy.		Not enough data to project savings	N		7/1/2015	As stated several times, some of the parts could be bid; however not all of them. We will continue to collect data and reassess this position annually.
8	7/18/2013	Yes, specify direction	III.B.8	Parts tracking and inventory are manual processes.	Include parts tracking and inventory in the requirements for the planned enhanced fleet management system.	Fleet	Fleet Manager	This recommendation will be easily accommodated with the use of the new software.			Y		7/1/2014	Complete
9	7/18/2013	Yes, specify direction	III.B.9	Repair services are procured on a case-by-case basis with local vendors, and expenditures are expected to exceed the budget by 66% this year.	Issue an RFP and award a contract to provide fleet repair services with local vendors with set prices, delivery criteria, and warranties.	Fleet	Fleet Manager	Fleet services is currently researching information in order to facilitate this recommendation. Several of the specific repair types could be contracted under this concept however other unique repairs will still require fleet to obtain repair quotes and go with the best price such as body damage repairs.			N			Not adopted
10	7/18/2013	Yes, specify direction	III.B.10	Not all fuel data is being captured.	Integrate fuel data from CFN reports into the planned enhanced fleet management system in order to compute average fuel consumption (mpg) by vehicle and by class, fuel cost per mile, and average total fuel cost by class.	Fleet	Fleet Manager	The new software will allow the integration of the fuel data report directly into the program and will track average fuel consumption by vehicle and by class; fuel cost and will allow reporting of the data in several different formats.		Not enough data to project savings	Y		11/1/2015	Complete

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11	7/18/2013	Yes, specify direction	III.C.11	Mechanic staffing levels are not sufficient to support the number and type of vehicles that Fleet Services maintains.	Hire three additional mechanics, track and monitor non-wrenching hours, and establish a 70% performance productivity goal for mechanics.	Fleet	Fleet Manager	Unfortunately at this time we are unable to fund 3 additional staff, however we recognize the need for additional mechanics and we are working toward possibly adding 1 additional mechanic for bus repair. This position would be funded through the transit fund and will only be possible after the fleet expansion as we currently have no room for another mechanic within current facilities. To add more mechanics would require adding even more service bays to the facility which is not possible under current funding.			Partial		7/1/2015	We were able to hire one additional mechanic.
12	7/18/2013	Yes, specify direction	III.C.12	Fleet Services operates only one shift per day.	Add a swing shift or overlapping shift to better accommodate the schedules of fleet customers.	Fleet	Fleet Manager	The current fleet facility will not accommodate the additional mechanics we would need to run an overlapping shift and changing to a swing shift for just a mechanic or two would not be efficient.			N			Not adopted
13	7/18/2013	Yes, specify direction	III.C.13	The fleet management function is currently performed on a part-time basis.	Create a full-time Fleet Manager position.	Fleet	Fleet Manager	We have adjusted the responsibilities of our current fleet manager who has many years of supervisory and managerial experience in the city. He is currently enrolled in the Rocky Mountain Fleet Managers associations "Fleet Manager" certification program and we are confident that with his skills and experience and the introduction of new software we will achieve improved efficiencies in managing our fleet.			Y		7/1/2014	Position filled
14	7/18/2013	Yes, specify direction	III.D.14	The Fleet CIP may understate the need for vehicle replacement.	Incorporate more realistic replacement intervals, as well as salvage values, auction fees, and make-ready costs, into the City's long-range replacement plan.	Fleet, Finance	Fleet Manager, Finance Director	We fully support the idea of realistic replacement intervals. We will work with finance to attempt to find funding to accommodate this recommendation.			N			No Funding
15	7/18/2013	Yes, specify direction	III.D.15	Vehicle replacement intervals are not optimized.	Adopt a methodology to support the replacement of vehicles and equipment based on the "optimum economic life point" of a unit.	Fleet, Finance	Fleet Manager, Finance Director	We fully support the idea of realistic replacement intervals. We will work with finance to attempt to find funding to accommodate this recommendation.			N			No Funding

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16	7/18/2013	Yes, specify direction	III.D.16	The decision to retain a fleet unit beyond its optimal replacement point has historically been a City department decision, not the decision of Fleet Services.	Establish a vehicle/equipment replacement fund to which customers contribute to the replacement cost of their units over time.	Fleet, Finance	Fleet Manager, Finance Director	We will explore this idea and evaluate all the mechanisms of funding available to the departments. And again, we will work with finance to attempt to find funding to accommodate this recommendation.			N			Not adopted
17	7/18/2013	Yes, specify direction	III.D.17	The City's fleet may be too large and underutilized.	Conduct a basic utilization review of the entire fleet, requiring departments to justify the need for each assignment, whether it be individually assigned or assigned as a sub-pool vehicle to the department.	Fleet	Fleet Manager	Moss Adams recently completed a utilization study that accomplished this recommendation. We will continue to evaluate utilization of each unit into the future.		Not enough data to project savings	Y			On going
18	7/18/2013	Yes, specify direction	III.E.18	The City uses two separate accounts to budget for fleet maintenance and repair and does not use a chargeback system.	Develop a comprehensive and accountable chargeback system that incorporates fleet replacement, overhead, and all operational costs.	Fleet, Finance	Fleet Manager, Finance Director	We will explore this idea and work with finance in order to account for these costs in the most efficient manner.			N			Not adopted
19	7/18/2013	Yes, specify direction	III.E.19	Fleet Services' hourly rate is low, and no markups are applied to parts, fuel, or commercial repair work.	Develop shop labor rates and markups/charges by appropriately allocating labor and overhead costs, including the functions of administration/asset management, maintenance/repair, fuel, parts, and commercial repair work.	Fleet	Fleet Manager	The shop labor rate will be adjusted in accordance with the most recent data and the new software will allow a very accurate tracking of all labor and will facilitate the appropriate distribution of cost for all associated functions. This will ensure proper allocation of charges for all work performed.		Not enough data to project savings	y		7/1/2014	Accomplished with new software and data collection.
20	7/18/2013	Yes, specify direction	III.E.20	Fleet Services performs some non-fleet work for other City departments.	Discontinue the practice of performing non-fleet work for City departments.	Fleet	Fleet Manager	This is a reference to the fabrication work performed by the fleet shop. We have actually changed our practices to a degree and we are contracting with outside vendors for certain fabricating tasks, but fleet still pays for these costs. The ability of the departments to fully absorb this cost is questionable and we will work with finance to determine if costs can be transferred to the department requiring the work.			Y		7/1/2014	Current practices have eliminated this problem. All fabrication work is fleet related.
21	7/18/2013	Yes, specify direction	III.F.21	Comprehensive fleet management policies are not in place.	Establish a Vehicle and Equipment Committee to develop and oversee implementation of comprehensive administrative policies for vehicles and equipment.	Fleet	Fleet Manager	We will take this recommendation forward to the city manager.			N			Not adopted

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22	7/18/2013	Yes, specify direction	III.F.22	Regular customer feedback is solicited; however, service level agreements with customers are not in place.	Develop service level agreements between Fleet Services and each of its City department customers.	Fleet	Fleet Manager	We are planning to study the feasibility of providing variable levels of services to our customers and will explore with them their desire to enter in to such an agreement and determine if it is cost effective for the city overall.			N			Not adopted
23	7/18/2013	Yes, specify direction	III.F.23	Fleet Services performance metrics are not currently in place.	Establish performance measures and monitor them with the goal of measuring performance against industry and shop standards.	Fleet	Fleet Manager	We support this recommendation and will move forward to begin to establish appropriate performance standards that are industry based.			Y		7/1/2014	On going
24	7/18/2013	Yes, specify direction	III.F.24	Fleet Services does not generate any reports to management or its fleet customers.	Develop monthly management reports for Public Works Department, the City Manager, and all fleet customer departments.	Fleet	Fleet Manager	The new software provides a myriad of reporting and tracking capability that will prove invaluable for providing this information.		Not enough data to project savings	Y		7/1/2014	On going

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1			1	Many vehicle and equipment descriptions were found to be mislabeled.	Align the City's fleet classification and description labeling system with industry best practice.	Fleet	Fleet Manager				Y		7/1/2014	Fleet currently uses the A.P.W.A. Equipment reference codes; all vehicles are correct.
2			2	The City does not comprehensively track and use utilization data.	Update the utilization analysis in six months after initial recommendations have been implemented to reestablish a baseline and every two years thereafter.	Fleet	Fleet Manager				y		7/1/2014	Set base line. Still collecting data to measure utilization.
3			3	The City does not comprehensively use breakeven analysis or mileage reimbursement analysis to determine the most economical mode of transportation.	Update guidelines and policies that support the most cost-effective means of transportation, and periodically update the cost analyses.	Fleet	Fleet Manager				Y		7/1/2014	On going
4			4	The City does not comprehensively use utilization data to management its fleet size.	Reduce and reassign the fleet based on results of the utilization analysis.	Fleet	Fleet Manager				Y		7/1/2014	Complete
5			5	Carson City operates a small, centralized motor pool consisting of one sedan located in the parking garage at City Hall.	Expand the central motor pool at City Hall, utilizing existing City vehicles and/or rental cars to provide access to vehicles that may be needed due to the surplusing of underutilized vehicles.	Fleet	Fleet Manager				N			Not adopted
6			6	The City does not charge a fee for the use of vehicle pool units.	Calculate rental rates to recover ownership and operational costs of all pool units.	Fleet	Fleet Manager				N			Not adopted
7			7	City employees are not aware of all transportation options and which option is the most economical in each situation.	Train employees on guidelines and policies covering when to use a City vehicle, mileage reimbursement, or a rental vehicle.	Fleet	Fleet Manager				Y			On going
8			8	The City does not leverage the State's rental car contracts.	Utilize the State of Nevada's rental car contract for rental vehicles to supplement the City pool when units are out of service due to extensive repair work or for peak needs.	Fleet	Fleet Manager				Y		7/1/2014	Complete

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9			9	Fleet Services owns two vehicles that it loans to Fleet customers who have their city vehicles in for maintenance and repair work.	Expand the shop loaner pool.	Fleet	Fleet Manager				Y		7/1/2014	Added two vehicles
10			10	Carson City does not operate a heavy equipment pool.	Establish a new heavy equipment pool, supplemented with rentals, to provide access to equipment that may be needed due to the surplusing of underutilized equipment, and require all requests for heavy equipment rentals to be processed and approved through a single City source.	Fleet	Fleet Manager				N			Not adopted
11			11	The City has not established rental rates for heavy equipment.	Develop rental rates to recoup all ownership and operational costs of each unit in the heavy equipment pool.	Fleet	Fleet Manager				N			Not adopted
12			12	Carson City's vehicle use policy does not provide specific criteria by which to justify a City vehicle to be taken home.	Revise the current vehicle take-home policy to add specific criteria relating to take-home and standby vehicle assignments. Review all vehicle take-home and current standby authorizations, and justify approvals based on the new vehicle take-home policy.	Fleet	Fleet Manager				Y		7/1/2015	On going

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1			1	Administrative and analytical positions have been significantly reduced in recent years, and managers and specialized staff are performing routine, clerical tasks.	Create a pool of administrative and analytical staff to support management, perform special projects, and fill in for vacancies.	Citywide	City Manager	The City currently has a list of part-time staff members who work intermittently to fill in during vacancies, annual leave, and special projects. Those individuals who express an interest in performing administrative/analytical tasks on an intermittent basis will be added to the list.						
2			2	All staff recruitments require at least one and sometimes multiple approvals by the Internal Finance Committee (IFC), which is impacting managers' ability to fill positions in a timely manner.	As the City's financial position recovers, scale back IFC involvement in the recruitment process.	Citywide	City Manager	The City Manager has reviewed IFC procedures and determine that the current process A) does not impose a significant burden on Department Director's ability to fill positions in a timely manner, and B) will be continued indefinitely as it provides an enterprise-level tool to control labor costs in the event revenues fall short of projections.			Closed	2/9/2015	2/9/2015	
3			3	Carson City has a high number of boards, commissions, and committees that require significant staff support.	Evaluate the necessity of each board, commission, and committee, and consider staff impacts when new governing bodies or special meetings are proposed.	Citywide	City Manager	Staff will prepare a future Board Agenda Item to seek guidance from the Board of Supervisors as to which board, committee, or commission should be eliminated.						
4			4	There is a lack of resources to address the maintenance backlog, which presents a risk to the City both in safety and cost.	Complete the City's asset inventory, develop a plan to address deferred maintenance needs, and determine associated impacts on resource requirements.	Citywide	City Manager	The City is in the process of developing our estimate of current deferred maintenance costs, as well as all its capital needs. The Directors have met and prioritized the list, which will go to the IFC and Ultimately the Board for approval. As stated in the Efficiency Report, the list is long and the dollar amounts are vast, so this will not be a quick fix, rather one that will probably take years to accomplish. The City also agrees that Energy conservation and/or ADA compliance projects could be leveraged for grant funding to address some needs and is in the process of evaluating such contracts and will be making recommendations to the Board in the coming months.						

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5			5	The City does not fully leverage technology to optimize customer service efficiency and effectiveness.	Develop an IT Strategic Plan with a focus on how to leverage technology to develop more efficient workflows, provide more cost-effective customer service, and more efficiently utilize the IFC Technology Governance Committee.	Citywide	City Manager	The IT Director has been tasked with proposing a Strategic Planning framework to the Technology Governance Committee for its review and guidance regarding next steps.						
6			6	The City lacks a document and knowledge management strategy and supporting systems.	Fully assess citywide document and knowledge management needs, and develop a comprehensive technology strategy that includes a citywide records retention policy.	Citywide	City Manager	The City Manager has moved the Business Development Manager to the City Manager's Office and has assigned him the task of developing information management policies and procedures. As the City's financial position improves, we anticipate adding additional technology to improve information management capacity.			Y	2/9/2015	2/9/2015	
7			7	The City's decentralized approach to grants management, reporting, and oversight is resulting in missed opportunities.	Coordinate grant activities across the City in order to gain efficiencies, strengthen compliance, and improve strategic pursuit of grants.	Citywide	City Manager	The City will consider a consolidated Grants Coordinator position as part of the FY 16 budget process.						
8			8	The GIS Analyst position is not being used at its highest and best use.	Utilize the recommended administrative and analytical pool located in the City Manager's Office to support the scanning needs of the Assessor's Office to facilitate more effective utilization of the GIS Analyst and technology.	Assessor	Assessor	As time permits, the GIS Analyst will continue to assist in scanning the Assessor's backlog of documents, which is not utilizing that position to the highest and best use. The Assessor's Office takes pride in the fact that we cross-train all employees. We do this due to the different demands we have throughout the years.			Closed	2/9/2015	2/9/2015	
9			9	The City Manager has a large span of control, and the Deputy City Manager's role has not yet been fully defined.	Clearly define the Deputy City Manager's role, and monitor executive span of control and workload.	CMO	City Manager	The City Manager has decided to gap this position as he determines the requirement for a Deputy City Manager.			Closed	2/9/2015	2/9/2015	
10			10	The City lacks a communications function or policy.	Assign a Public Information Officer responsibility to an existing resource, develop a media and communications policy, and train staff accordingly.	CMO	City Manager	The Business Development Manager will further develop communication strategies and procedures. In the event of an emergency, the City has trained PIOs.						

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11			11	The Clerk-Recorder's Office performs some tasks manually that could be automated.	The Clerk-Recorder should fully utilize City systems, automate processes, and ensure proper segregation of duties.	Clerk-Recorder	Clerk-Recorder	As of July 2014, the Clerk-Recorder has been complying with segregation of duties. We now have two employees, one who managers the payments and one who approves the payments. In regards to the bills, we have always used HTE for billing, but in addition, manually track purchase orders and invoices. We are working on creating an in-house electronic receipting system, similar to the one used in the marriage and elections office.						
12			12	Business development resources are not being utilized at their highest and best use.	Move the Business Development Manager and Management Assistant to the City Manager's Office and use volunteers to staff the BRIC.	Community Development	City Manager	The Business Development Manager has been moved to the City Manager's Office and is now under the direction of the City Manager for economic development projects and other initiatives. Library resources have been moved out of the BRIC, eliminating additional staffing required to monitor the resources nine hours per day. The Business License and Building Permit public counter will be moved from the second floor to the first floor for public convenience.			Y	2/9/2015	2/9/2015	
13			13	The Facilities Division is located in the Finance Department and separate from other maintenance and operations functions.	Consider alternative organizational structures for locating Facilities with other relevant functions.	Facilities	City Manager	Fleet will remain as part of the Finance Department until such time as the Deputy City Manager position is reinstated, which will enable internal service functions (Finance, HR, IT, and Fleet) to report to this position.			Closed	2/9/2015	2/9/2015	
14			14	The Procurement and Contracting function lacks the necessary capacity to meet citywide needs.	Allocate one additional FTE to the Purchasing Division of the Finance Department, and issue the updated Purchasing and Contracts Policy and Procedure.	Finance	Finance Director	Due to budgetary constraints, we do not think it is possible to add another FTE at this time. We will issue the updated Purchasing and Contracts Policy Procedure Manual to department within the month.			P	2/28/2015	2/28/2015	

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15			15	Due to resource constraints, not all activities in the Fire Department are performed in a timely manner.	Consider strategically allocating additional resources to meet the Fire Department's expanding workload.	Fire	Fire Chief	We have reviewed the current workload of management and staff and are making recommendations to the Board to A) reclassify a Battalion Chief to Deputy Chief, B) reclassify a part-time clerical position to a full-time position. When these positions are filled, we will conduct a comprehensive review of all assigned duties to ensure the correct division of assignments. We will also advance new technology into the Department.						
16			16	The Affordable Care Act (ACA) will significantly impact the business of public health clinics.	Assess the organization structure and services offered by Health and Human Services to meet community needs, funding sources and constraints, and City policy.	Health and Human Services	HHS Director	Within the next three years, an assessment of the organizational structure and services provided to the community will be conducted.			Y	2/9/2015	2/9/2015	
17			17	The City lacks succession planning strategies to address retirements and turnover.	Develop a strategy to address citywide succession planning.	Human Resources	HR Director	The City has identified the continued need for succession planning in the strategic plan, so HR will work on securing additional succession planning resources for the departments as budget allows.						
18			18	There is a lack of focus on professional development.	Increase training coordination across departments and consider providing additional professional development training to employees.	Human Resources	HR Director	There are no issues with employees obtaining the necessary continuing education credits needed for their positions or engaging in additional training that's nice to have. Adding one FTE would help to coordinate the training function across departments, but due to budgetary constraints, it is not possible to add a position at this time.			Closed	2/9/2015	2/9/2015	
19			19	The IT Department does not have an adequate staffing configuration to meet the demands of its workload.	Modify the IT staffing configuration to better align with the IT workload.	IT	IT Director	IT has reorganized, reducing managerial staff by one and increasing staff-level technician positions by two without increasing the department's salary and benefits costs.			Y	2/9/2015	2/9/2015	
20			20	The Library's organizational structure is not cost effective, because it has too many managers.	Modify the Library's organizational structure by reducing manager positions and increasing staff positions.	Library	Library Director	The Efficiency Study was introduced to the Library BOT on 12/4/14. The Board will review and vote on how to implement the study.			P	5/31/2015	5/31/2015	

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21			21	Maintenance staffing levels have decreased significantly while land acquisitions and facility needs have increased.	Consider strategically allocating additional resources to meet expanding maintenance workloads.	Parks and Recreation	P&R Director	The Parks and Recreation Department has prioritized ongoing maintenance needs through our Capital Improvement Projects requests. We have also involved the Parks and Recreation Commission in the process. Projects such as maintenance as the Aquatics Facility have been identified as possible projects that can be funded through increases in Quality of Life revenues. As revenue estimates become clearer, we will have an idea of what projects can be funded in the coming fiscal year.			Y	2/9/2015	2/9/2015	
22			22	Special events have a significant impact on the budget and workload of Parks Maintenance and Recreation staff.	Consider hiring seasonal or temporary staff to support special events to reduce overtime use and improve staff retention.	Parks and Recreation	P&R Director	Most of the work towards supporting special events and tournaments is performed by seasonal and temporary workers. However, the training of these individuals largely falls on full-time staff. We will be training our seasonal employees more intensely this spring so they can become more independent and perform more maintenance activities during tournaments.			P	4/30/2015	4/30/2015	
23			23	Staffing within the Engineering division has not kept pace with the increased workload.	Allocate additional resources to Permitting.	Public Works	PW Director	As part of the FY 16 budget process, we have submitted a request to add an engineering position to this division. Also, we have established a short-list of qualified, on-call private consultants to be available to assist City staff with peak workload demands.			Y	2/9/2015	2/9/2015	

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24			24	The physical isolation of the Communications Bureau creates a disconnect between Communications and the Administrative Office.	Create opportunities to foster team-building between Communications, Administration, and Patrol.	Sheriff's Office	Sheriff	The current physical structure of the Sheriff's Office facilitates a dispatch center (vacant shell). At construction in 2008, it was realized that the funding (estimated at $3 million) was not available to activate the center. This obstacle remains today. As a result, staff and patrol supervision performs regular visits and division management participates in all staff level functions. As of 2014, the division has been overseen by the Undersheriff for additional connectivity. With the communication division operating in a geographically separated area of the community, this lends stability to the overall security of critical public safety resources.			Y	2/9/2015	2/9/2015	
25			25	The Operations Division may be understaffed, which results in additional overtime.	Continue to leverage volunteers while strategically addressing staffing deficiencies.	Sheriff's Office	Sheriff	Agree. Volunteer programs are running at peak efficiency and contributing over 30,000 hours per year. We will continue to leverage volunteers to the greatest extent possible.			Y	2/9/2015	2/9/2015	
26			26	Civilian correctional officers in the Detention Division could perform many of the same duties currently performed by sworn officers.	As City revenues recover, the Sheriff should hire civilian correctional officers, freeing up sworn personnel to perform operational public safety functions.	Sheriff's Office	Sheriff	Agree. As a result of the economic collapse, 10 civilian positions were lost, including several from the detention center. To date, the detention environment accounts for approximately 25% of department-wide overtime.			Y	2/9/2015	2/9/2015	
27			27	Parking enforcement is not cost effective.	The City should evaluate alternative models for parking enforcement.	Treasurer	City Manager	Agree. Options include use of volunteers from the Sheriff's Office to monitor the downtown area a few days per week or hire a part-time Parking Enforcement Officer.			P	3/31/2015	3/31/2015	

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1			A1	The departments' review of accumulated hours reported in HTE is not documented and thus may not be performed consistently, which results in the risk of hours not being accumulated and reported accurately.	Implement City-wide policies and procedures regarding timekeeping. Provide training to supervisors and managers about duties related to timekeeping. Use Finance staff or internal audit resources to perform periodic monitoring of departmental processes and controls related to review of accumulating and reporting hours accurately.									
2			A2	Reviewing hours recorded in HTE is a high-level manual process and is subject to human error.	Implement random audits of paper timesheets for completeness and accuracy assurance. Use finance staff or internal audit resources to perform the random audits. Explore options for programming additional reports or queries to assist in assuring accuracy and quality of timekeeping and payroll information.									
3			A3	Other than the agreements with each bargaining unit, the City does not have City-wide policies regarding overtime usage.	Establish a City-wide policy on overtime, including the general authorization process. Specify exceptions by department or situation, as necessary. Create procedures and guidelines for Payroll to follow in assessing the reasonableness of overtime.									

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4			A4	The Fair Labor Standards Act (FLSA) calculations are minimally reviewed, and the Payroll Division relies on an Excel spreadsheet to calculate and track complex FLSA compliance requirements.	Continue efforts to revise existing policies and procedures to more comprehensively document the accuracy assurance functions of Payroll. Update City-wide policies regarding timekeeping to remove sections that are not relevant and add instructions for departments about how to effectively review timesheets and hours proofs, as well as document their review.									
5			A5	Department supervisor training and experience with overtime rules and regulations is insufficient, which could result in instances of non-compliance with payroll laws.	Create written guidance, applicable citywide, for supervisors and managers regarding overtime rules and regulations. Incorporate the topic of overtime into training for new supervisors and managers. Provide training to existing supervisors and managers in departments with higher numbers of part-time employees, such as Parks and Recreation.									
6			A6	Part-time employees do not have schedules established within the Payroll system resulting in ineffective tracking of potential overpayments and potential incurrence of unauthorized overtime.	Explore options to provide Payroll staff with additional information about part-time employees such as incorporating additional information into the Payroll profile or developing and maintaining another centralized file for part-time employees, including average hours per week and maximum authorized hours per week.									

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7			A7	There are not adequate centralized controls in place to prevent terminated employees from continued payroll payments subsequent to termination.	Implement random audits of paper timesheets for completeness. Policies and procedures should include guidance to departments about how to adequately review the hours proof report, including the detection of payment for terminated employees.									
8			B1	Some departments circumvent the existing purchasing processes and avoid centralized review prior to purchase, which could result in the City not receiving competitive prices for goods and services.	Develop and implement an enforcement system, for individuals who violate the City-wide purchasing policies. Include information about this enforcement system in the Purchasing and Contracts Policy under development as well as update the Purchasing Card Policy. Conduct a training course to refresh employees' understanding of purchasing policies and include changes within the new Purchasing and Contracts Policy.									
9			B2	There are inadequate controls in place to ensure compliance with purchasing policies, verify reasonable pricing, or ultimately prevent fraudulent usage related to p-cards.	Establish roles and responsibilities for p-card transactions, review within the Finance Department, and document them in the P-card Program Manual or Finance Department policies and procedures.									
10			B3	There are not strong controls in place to ensure that all purchases made with City funds are reasonable, appropriate, and in compliance with the City's purchasing policies.	As part of the internal audit work plan, design and implement a program to perform random reviews or spot checks of purchases to determine if goods and services are properly procured. Transition program to Purchasing to perform future reviews or spot checks. Review and update Accounts Payable policies and procedures.									

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11			B4	The Purchasing and Contracts Policy, created by the Finance Department, was still in draft form at the time of this review.	Update the draft Purchasing and Contracts Policy to include a clause that restricts IT purchases within departments without first consulting the IT Department or gaining approval from the IT Department. Finalize and distribute the Purchasing and Contracts Policy to all City departments.									
12			B5	Aggregated vendor payments across all purchasing vehicles are not monitored to ensure compliance with purchasing policies.	Review and document the current process for monitoring cumulative vendor payments. Continue to explore opportunities, such as implementation of a new p-card module, to strengthen this control by developing a process to periodically monitor cumulative payments made to vendors regardless of the purchasing vehicle used.									
13			B6	P-cards are not consistently and immediately deactivated upon employee termination of employment with the City, which could result in employees making unauthorized purchases after they are terminated.	Coordinate communications on voluntary terminations between the Human Resources Department and Purchasing, so that terminations are communicated in a timely manner. Discontinue practice of postponing card deactivation. Incorporate this change in written policies and procedures.									
14			B7	The segregation of duties between accounts payable and vendor establishment functions is insufficient.	Segregate all duties involving the establishment of new vendors to distinct positions not otherwise involved in Accounts Payable or Accounting.									

Carson City
Internal Controls Review

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15			B8	The process for updating the list of p-card holders has not been documented, and no comprehensive review of this list is regularly performed.	Document the process for verifying cardholders, including the schedule for performance and mechanism for ensuring performance. Implement and document process for regular comprehensive reviews of cardholders.									
16			C1	The City lacks internal controls related to their grant program to ensure integrity and effectiveness in meeting program objectives.	Pay grant recipients and monitor and report grant activities on a quarterly basis. Develop a formal grant agreement, including performance expectations and consequences for failure to perform. Establish a formal process to report and review possible conflicts of interest for all parties involved in the review and award process for the CSSG program.									
17			C2	The City lacks a dedicated Grants Coordinator position that is responsible for the oversight of all grants City-wide, and Finance's overall role in grants management is limited.	Consider establishing a dedicated Grants Coordinator position within the Finance Department that is charged with overall grant oversight.									
18			C3	The grants administration policy is not comprehensive and has not been updated since April 2011. As a result, the policy does not reflect the changes in Uniform Grant Guidance, which became effective in December 2014.	Review and update the grants administration policy to include current Uniform Grant Guidance, clarification of the Grants Administrator role, and responsibility for reporting requirements.									

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19			C4	Employees responsible for monitoring grant compliance may not receive adequate information to accurately manage and track compliance with grant requirements.	Provide specific internal and/or external training to all employees in departments responsible for monitoring grants. Dedicate a training budget that is adequate to cover such costs.									
20			D1	The City is at risk that revenue is not completely and accurately recorded due to evidence of control weaknesses and process issues within individual departments and offices, as well as recent fraud.	Perform risk-based City-wide Cash Handling and Revenue Audits as part of the internal audit work program.									
21			D2	Cash controls at remote collection sites are not periodically monitored and tested to ensure they are in place, properly designed, and operating in accordance with management objectives.	Periodically test cash controls at those sites within the City that collect cash to ensure that employees are adhering to City policies and procedures.									
22			D3	Money is not transported safely between City locations.	Consider a contract with an armored vehicle company for both daily City deposits and Parks and Recreation cash transport or implement additional safety controls.									
23			D4	Multiple employees share one cash till in certain locations.	Whenever possible, implement separate cash tills for each employee.									
24			D5	Within some departments, cash is held on-site and not deposited in a timely manner, despite the daily pick-up of deposits by a courier.	Implement processes to deposit cash daily.									

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25			D6	Employees that are involved in the handling of cash, preparation of deposits, entry of deposit information, and the supervision of employees that perform these duties do not receive periodic cash handling training.	Determine which positions (employees) should receive cash handling training based on their job duties or supervisory responsibilities, and provide training.									
26			D7	Cash is not stored securely at certain locations, which results in the risk of misappropriation	In conjunction with the recommendations associated with the Revenue and Cash Collections 2 through 5 control objectives, securely store cash.									
27			D8	Within Parks and Recreation, the employee responsible for preparing the deposit can also make adjustments within the ActiveNet system.	Segregate the deposit preparation duties across two employees, so that one employee prepares the deposit and another employee makes entries into ActiveNet.									
28			D9	Departments do not consistently monitor revenue trends on month-to-month, year-to-year, or other comparative time periods.	Implement processes for departments to consistently monitor revenue accounts for variation that may warrant investigation.									
29			D10	The City's Cash Handling Policy is out of date and is not well known by employees that handle cash throughout the City.	Update the City's Cash Handling Policy and train departments on the updated policy.									
30			E1	While a training program exists to provide mandated courses, such as sexual harassment prevention, the programs do not address internal controls and how to prevent and detect fraud, waste, and abuse.	Provide annual training to all employees on internal controls and fraud prevention.									

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31			E2	The City lacks documented comprehensive and up-to-date processes and procedures.	Document key processes and procedures and make timely updates for changes.									
32			F1	Departments are circumventing the standard process for making IT purchases.	Adopt restrictive language and controls for departmental technology purchases that do not involve the IT Department. Develop template forms, with validating budgetary and departmental information, for departmental use in requesting IT products for acquisition consideration by the Technology Governance Committee. Examine opportunities to streamline the IT Department's involvement in technology purchases such as establishing standardized approved items.									
33			F2	New hires do not receive training or ongoing communication regarding IT issues.	Expand written information provided to new employees and include the IT Department in the training of new employees. Implement a process to regularly communicate ongoing IT issues with users.									
34			F3	There is weak governance over IT administration as evidenced by the lack of City-wide IT standards or robust policies and procedures to govern the acquisition and use of technology.	Continue convening the Technology Governance Committee, and adopt City-wide IT policies and standards.									

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35			F4	Some employees who use City technology and access the network are not full-time City employees and thus have not completed a computer user agreement. In particular, temporary staff from staffing agencies and volunteers, including those working for the Sheriff's Office, are not currently required to complete this form.	Expand the applicability of the usage agreement to require all personnel who use City technology and/or access the City's network to review and sign the computer use policy.									
36			F5	Ongoing monitoring of network activity on software applications, as well as the Internet, is not occurring.	Continue current efforts to research a product to replace the web filtering tool, and reinstitute regular reviews of web filter activity. Resume periodic reviews of software audit logs. Create policies and procedures to document the monitoring of web filters and software audit logs, and cross-train multiple staff members to ensure continuity of those functions. Develop a plan to deter and resolve inappropriate usage of technology.									
37			F6	There is no control in place to ensure that access to decentralized technology resources is promptly deactivated.	Develop a process to maintain or monitor technologies used by departments to ensure access to technology resources is appropriately deactivated upon employment termination.									

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38			F7	The City's computers are currently not restricted by time lock settings. Without this setting, unauthorized users can access network resources and data related to City operations.	Pending the Technology Governance Committee's approval, implement time lock settings to prevent unauthorized access to network resources and information. Revise the computer use policy to include the physical security of assets, and communicate changes in policy to employees.									
39			F8	The security of computer files is not being adequately ensured. In particular, some portable storage devices, such as flash drives or external hard drives, are not protected. Also, drives are not always wiped of all information between uses.	Incorporate data and file security into IT training materials provided to all users. Install encryption on all portable storage devices. Regularly wipe data from devices between uses. Create City-wide policies regarding the backup of data by departments and individual employees.									
40			F9	The IT Department does not currently have an intrusion detection system.	Garner support from IT Governance Committee to advocate funding of system. Select and implement an intrusion detection system as soon as funding is available.									
41			F10	The City has not tested the recently implemented disaster recovery plan to ensure that it works as intended.	Test the disaster recovery plan. Following the test, conduct trainings or revisions to the plan as necessary.									