



INTERNAL AUDIT
OFFICE
505 Travis St.
Suite 450
Shreveport, LA 71101
www.shreveportla.gov
Office: 318-673-7900
Fraud Hotline: 318-222-5698



Leanis L. Steward
City Internal Auditor

REPORT TO THE CITY COUNCIL BY THE CITY INTERNAL AUDITOR

2015 ANNUAL FOLLOW-UP
INTERNAL AUDIT REPORT
(IAR) 270015-07

December 31, 2015

Report Highlights

Page

- 81% of the 2,331 recommendations made since December 31, 1991 are complete Page 3
Introduction
Section
- This report followed up on 182 recommendations and 89 (49%) remain open *(126 issued from Jan. 1, 2011 to Dec. 31, 2014 and 56 carried over from prior periods)* Page 2
Introduction
Section



The Council
City of Shreveport

Leanis L. Steward, CPA, CIA
City Internal Auditor
P.O. Box 31109
Shreveport, LA 71130-1109

E-Mail Address:
Leanis.Steward@shreveportla.gov
Phone: 318.673.7900
Fax: 318.673.7911

December 31, 2015

Councilman Willie Bradford
Chairman, Shreveport City Council
P. O. Box 31109
Shreveport, LA 71130-1109

Dear Councilman Bradford:

Subject: IAR 270015-07 - 2015 Annual Follow-up

Attached please find the above-referenced report.

Sincerely,

Leanis L. Steward, CPA, CIA
City Internal Auditor

tf

INTRODUCTION

2015 ANNUAL FOLLOW-UP CITY OF SHREVEPORT INTERNAL AUDIT REPORT (IAR) 270015-07

OBJECTIVES

We have completed the annual follow-up on 126 audit recommendations that were cited in Internal Audit reports issued from January 1, 2011 to December 31, 2014. Audits subsequent to this period are not included because follow-ups are scheduled at least one year from audit issue dates. We have also followed up on 56 incomplete recommendations carried forward from the 2011 annual follow-up (IAR 250213-01 dated March 13, 2013). The follow-up objective was to determine progress made toward implementation of the recommendations contained in each report. This determination encompassed the status of the implementation and the effectiveness of the procedures put in place.

Followed up on 126 recommendations issued from January 1, 2011 to December 31, 2014 and 56 incomplete recommendations from prior periods. Total recommendations followed up on 182.

SCOPE AND METHODOLOGY

Procedures we performed do not constitute an audit of the information compiled and presented in this report. The scope of the follow-up included a determination as to whether the audit recommendations had been implemented during the period subsequent to the release of each report. We required City management to provide a status and response regarding implementation for each recommendation as follows:

- **COMPLETE** --The recommendation or some other action was taken and the deficiency appears to be effectively corrected.
- **PARTIALLY COMPLETE** -- The recommendation or some other action has been taken; however, the deficiency has not been corrected or only part of the recommendation has been implemented.
- **NO PROGRESS** -- No action has been taken.
- **NO LONGER APPLICABLE** -- The recommendation no longer applies to the entity due to organizational and/or procedural changes, etc.

When management's response indicated complete, partially complete, or no longer applicable, the follow-up methodology included:

- Reviewing for reasonableness management's written explanations and the documentation that was returned.
- Interviewing management or appropriate operating personnel for clarification when necessary.



BACKGROUND

Much of the benefit from audit work is not in the findings reported or the recommendations made but in their effective resolution. City management is responsible for resolving audit findings and audit recommendations, and having a process to track their status can help management fulfill this responsibility. The Internal Audit Office began the tracking process with the 1992 Annual Follow-up Report (IAR 220593-06 dated May 3, 1993). Since December 31, 1991, the Internal Audit Office has made 2,331 audit recommendations. The statuses of all 2,331 recommendations are depicted in the chart below.



The following table summarizes the results of the follow-up report and covers the period from January 1, 2009, through December 31, 2014.

Follow-up Report Title:	2015 Annual Follow-Up	2011 Annual Follow-Up
Follow-up Report Issue Date:	12/31/15	3/13/13
Period Covered:	1/1/11 to 12/31/14 (48mos.)	1/1/09 to 12/31/10 (24mos.)
Report Types Issued:		
■ Audit Reports:	15	6
■ Limited Reviews:	0	1
■ Special Reports:	0	1
■ Auditing Alerts:	3	3
■ Investigative Reports:	0	0
Total Reports with Recommendations:	18	11
Number of New Recommendations:	126	91
Number of Partially Complete and No Progress Recommendations carried forward from prior follow-up period:	56	106
Total Recommendations followed-up on:	182	197
Recommendation Statuses:		
■ Complete:	84 or 46%	91 or 46%
■ Partially Complete:	56 or 31%	40 or 20%
■ No Progress:	33 or 18%	16 or 8%
■ No Longer Applicable:	9 or 5%	50 or 26%



CONCLUSIONS/FINDINGS/RECOMMENDATIONS

Overall, the City's management had made substantial and significant progress toward the implementation of the audit recommendations contained in the various reports. We believe that the completion of the audit recommendations has helped to ensure that the entities examined are operating more efficiently and effectively. For the entities where implementation remains incomplete, we feel that a greater effort should be made in achieving completion. To aid in identifying those areas where implementation remains incomplete, the following departmental summaries are provided.

Department/Agency	Complete	Partially Complete	No Progress	No Longer Applicable	Total
Airports	115 or 99%	1 or 1%	0 or 0%	0 or 0%	116
Caddo Shreveport Sales & Use Tax Commission <small>(CSSUTC)</small>	9 or 90%	0 or 0%	0 or 0%	1 or 10%	10
City Courts	9 or 26%	0 or 0%	4 or 12%	21 or 62%	34
City Marshal	26 or 96%	1 or 4%	0 or 0%	0 or 0%	27
Community Development <small>(Includes Code Enforcement Bureau)</small>	184 or 89%	0 or 0%	1 or 1%	21 or 10%	206
*E&ES, PW, W&S <small>(formerly DOS)</small>	331 or 93%	12 or 3%	2 or 1%	12 or 3%	357
Finance	283 or 74%	25 or 7%	20 or 5%	53 or 14%	381
Fire	127 or 86%	0 or 0%	0 or 0%	21 or 14%	148
Human Resources	13 or 59%	0 or 0%	0 or 0%	9 or 41%	22
Mayor/CAO	292 or 63%	11 or 2%	1 or 1%	161 or 34%	465
Metropolitan Planning Commission <small>(MPC)</small>	13 or 81%	0 or 0%	0 or 0%	3 or 19%	16
Police	89 or 94%	2 or 2%	2 or 2%	2 or 2%	95
Shreveport Area Transit <small>(SPORTRAN)</small>	24 or 89%	2 or 7%	0 or 0%	1 or 4%	27
Shreveport Public Assembly & Recreation <small>(SPAR)</small>	372 or 88%	2 or 1%	3 or 1%	43 or 10%	420
Shreveport Redevelopment Agency <small>(SRA)</small>	1 or 14%	0 or 0%	0 or 0%	6 or 86%	7
TOTAL	1888 or 81%	56 or 2%	33 or 2%	354 or 15%	<u>2331</u>

*Engineering and Environmental Services, Public Works, and Water and Sewerage



The report is divided into **four** sections:

Introduction

This section includes the scope and methodology used in following up on recommendations and a summary of the status of the recommendations.

Annual Report on the Operations of the City

- Provides an overview of the status of operations of the City as required by the Charter of the City of Shreveport, 1978, Section 4.25 which states "...The City internal auditor shall...(b) Issue a report to the council at least annually on all operations of the City".
- Status of open recommendations and assigned risks during the follow-up period January 1, 2011 - December 31, 2014.
- Status of open recommendations from previous follow-ups and assigned risks.
- The External Audit Opinion for the period ending December 31, 2014.

Recommendation Status

Includes detail on management's follow-up responses and status of all open recommendations.

Data

This section includes charts and graphs that depict the results of the follow-up: Total Reports Issued, Percentage of Implementation By Department, Open Recommendations Aging Schedule By Department and By Years, and Comparison of Risk Categories.

Prepared by:

A handwritten signature in blue ink that reads "Tamika Ford".

Tamika Ford
Staff Auditor

Approved by:

A handwritten signature in blue ink that reads "Leanis L. Steward".

Leanis L. Steward, CPA, CIA
City Internal Auditor

tf

ANNUAL REPORT
ON THE
OPERATIONS OF
THE CITY



ANNUAL REPORT ON THE OPERATIONS OF THE CITY FOR THE YEAR ENDED DECEMBER 31, 2014

OBJECTIVES

We have completed a review of the operations of the City for the year ended December 31, 2014. Our objectives included the following:

- Express a conclusion regarding operations under review for the period January 1, 2011, through December 31, 2014;
- Report on areas in need of management's immediate attention;
- Report on the most recent external audit opinions; and
- Report on the most recent external audit management letter.

SCOPE AND METHODOLOGY

This report describes the status of recommendations contained in reports issued January 1, 2011 through December 31, 2014, by the Office of Internal Audit (OIA) and open recommendations from reports prior to this period. Also included is the most recent external audit opinion. Procedures utilized to complete this report included the following:

- Reviewing/analyzing audits, limited reviews, and special reports completed during January 1, 2011, through December 31, 2014;
- Reviewing/analyzing open recommendations as of the latest annual follow-up;
- Reviewing the most recent external audit opinions; and
- Reviewing the most recent external audit management letter.

BACKGROUND

The Charter of the City of Shreveport, 1978, Section 4.25, states "...The City internal auditor shall...(b) Issue a report to the council at least annually on all operations of the City."

CONCLUSIONS/FINDINGS/RECOMMENDATIONS

With the exception of those issues noted in this report and the referenced audits, limited reviews and special reports, we believe the operations of the City are generally:

- Being properly conducted in accordance with standards for governmental accounting and generally accepted accounting controls;
- Operating within their budgetary controls;
- Complying with the Louisiana Constitution, City Charter, City Ordinances, and all other applicable laws and regulations;
- Being managed and utilized in an economical and efficient manner;



- Adequately insuring timeliness and reliability of information in the management information system, administrative procedures and organizational structures;
- Properly accounting for and safeguarding city property from loss; and
- Achieving objectives or benefits.

METHOD OF EVALUATION

We evaluated the importance of open recommendations based on the following criteria:

High Risk - The risk of not implementing the recommendation could result in the possibility of fraud, waste, and abuse of City assets; interrupted and/or disrupted operations; the entity's mission not being met; and adverse publicity.

Medium Risk - The risk of not implementing the recommendation could result in continuing, significant operating inefficiencies and high level non-compliance issues.

Low Risk - The risk of not implementing the recommendation could result in continuing operating inefficiencies and some low level non-compliance issues.

OPERATIONS UNDER REVIEW DURING THE FOLLOW-UP PERIOD

During the follow up period, we completed **18** audits, limited reviews, special reports, and other reports, which contained **126** recommendations. (Refer to the following '**Recommendation Status**' section for a listing of all audit reports.)

Of the 126 suggested recommendations made during 2011 thru 2014, we noted the following statuses:

- **72 (57%)** recommendations were determined to be **complete** because the action management had taken was sufficient to mitigate the control deficiencies.
- **30 (24%)** recommendations were determined to be **partially complete** because the action management had taken was not sufficient to mitigate the control deficiencies.
- **17 (13%)** recommendations were determined to have **no progress** because management had taken no action to mitigate the control deficiencies.
- **7 (6%)** recommendations were **no longer applicable** due to organizational and/or procedural changes.



The following is a summary of open recommendations from the above-referenced reports which we consider **high risk** and require immediate correction. Because of the extent or risk associated with these findings, correction should have the highest priority.

Citywide Revenue

- Study the cost of implementing electronic conversion of check payments to direct debits from the citizen's/taxpayer's account to reduce or prevent non-sufficient funds checks being processed by the Revenue division.
- Develop and implement policies for reviewing and acting on past due water/sewerage accounts, as well as for enforcing these policies timely and uniformly.
- Develop and implement policies establishing credit limits and pursuing collections of accounts at the landfill.

Property Tax Refunds

- Maintain proper documentation to support property tax refunds issued.
- Follow procedures to ensure property tax refunds are applied to correct tax payer or account in a timely manner.
- Review each property tax refund to ensure payments/refunds are applied correctly.

Police Communications

- Consider hiring 2-3 full time Police Communications Officer I's (PCO I's) to replace utilization of overtime hours.

The following is a summary of open recommendations from the above-referenced reports which we consider **medium risk** and require correction. Because of the extent or risk associated with these findings, correction should be accomplished expeditiously.

Engineering and Environmental Services

- Develop and implement controls ensuring major decisions are documented as made for engineering and environmental services projects.

Employee Retirement System

- Establish policies and procedures ensuring the timeliness of reporting and funding regarding the retirement system.

Architect/Engineer Awards Report

- Correct the computer system to properly count the fair share amounts awarded when a change order occurs for a fair share designated firm.
- Flag duplicate entries as errors to alert management of a correction needed.



Police Communications

- Provide a copy of the Standard Operating Procedures to all Police Communications employees and have them sign an acknowledgement of receiving a copy.

SPORTRAN

- Sportran should look for ways to decrease operational costs and increase ridership.

Management had either taken measures to mitigate the control weaknesses or the recommendations were no longer applicable for 14 (25%) of the 56 open recommendations from previous years.

OPEN RECOMMENDATIONS FROM PREVIOUS YEARS

The 2011 annual follow-up contained **56** open recommendations addressing actions necessary to remedy the observed deficient conditions. Our 2015 follow-up review indicated that management had either taken appropriate measures to mitigate the control weaknesses or the recommendations were no longer applicable for **14 (25%)** of the **56** remaining suggested recommendations. (Refer to the following '**Recommendation Status**' section for a listing of all audit reports.)

Of the **56** open recommendations, we noted the following statuses:

- **12 (21%)** recommendations were determined to be **complete** because the action management had taken was sufficient to mitigate the control deficiencies.
- **26 (46%)** recommendations were determined to be **partially complete** because the action management had taken was not sufficient to mitigate the control deficiencies.
- **16 (29%)** recommendations were determined to have **no progress** because management had taken no action to mitigate the control deficiencies.
- **2 (4%)** recommendations were **no longer applicable** due to organizational and/or procedural changes.

The following is a list of open recommendations from previous years which we consider **high risk** and require immediate correction. Because of the extent or risk associated with these findings, correction should have the highest priority.

- Ensure that leave accrual information on all employees assigned to the City Marshal's Office is consistent with data maintained by the City's Payroll Office.
- Comply with bond counsel opinion to reimburse bond proceeds to the Proposition No. 8 bond proceeds account for the Riverfront Park Extension Project that were expended outside of the Cross Bayou Area.
- Properly design City Courts' computer system access security controls.



- Determine whether the federal grant funds should be reimbursed that were expended on ineligible Paint Your Heart Out (PYHO) participants once a formal response from HUD is received.
- Comply with City's Take-Home Vehicle Policy.
- Improve the financial health of the City's Employee Retirement System.
- Develop supply management guidance procedures and controls to ensure proper accountability of operating assets and related supplies in the Streets and Drainage Division.

The following is a list of open recommendations from previous years which we consider **medium risk** and require correction. Because of the extent or risk associated with these findings, correction should be accomplished expeditiously.

- Ensure all required airport accounting transactions are automatically interfaced from Airport Business Manager (ABM) System to New World (LOGOS).
- Develop debt capacity and management policies for the Debt Service Fund.
- Obtain and utilize the ineligible businesses list from the Community Development Department to ensure board appointees owe no monies.
- Improve Risk Management's reporting of employee accidents and prepare a summary report of accidents to be given to each department.
- Ensure compliance with Administrative Procedure (A.P.) 3-6 and an accurate and reliable fixed assets listing by giving Fixed Assets Accountant enforcement capabilities along with related penalties for noncompliance.
- Improve the reliability of the purchasing and contract systems by ensuring vendor certifications are correct and obsolete vendor records are purged.
- Develop and implement a policies and procedures manual that addresses key operations and activities of the organization and training in the Water and Sewerage Customer Service Division.

The opinions expressed by the external auditors were unmodified (clean).

There were no deficiencies that were considered to be significant deficiencies or material weaknesses.

There were no instances of noncompliance or other matters that were required to be reported.

FISCAL YEAR 2014 EXTERNAL AUDIT OPINIONS

BKD LLP, the external auditors for the City of Shreveport, issued an Independent Auditor's Report on the Comprehensive Annual Financial Report for the City of



Shreveport for the period ending December 31, 2014. The opinion was dated June 30, 2015. The opinions expressed by the external auditors were unmodified (clean).

BKD LLP also issued an "Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with Government Auditing Standards". The opinion with regard to internal control over financial reporting indicated there were no deficiencies that were considered to be significant deficiencies or material weaknesses. The opinion, with regard to compliance, indicated tests disclosed no instances of noncompliance or other matters that were required to be reported.

BKD LLP, in addition, also issued a "Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133". The opinion, with regard to this compliance, indicated that the City of Shreveport complied, in all material respects, with the requirements referenced in each of its major federal programs. There were no deficiencies in internal control over compliance that were considered to be material weaknesses.

BKD LLP also issued an "Independent Auditor's Report on Compliance for the Passenger Facility Charge Program, Report on Internal Control Over Compliance and Report on the Schedule of Passenger Facility Charge Revenues and Disbursements" (at the Shreveport Regional Airport). The opinion, with regard to compliance, internal control over compliance, and the Passenger Facility Charge Schedule of Revenues and Disbursements, indicated that the City of Shreveport complied, in all material respects, with the requirements referenced in the passenger facility charge program.

OVERALL EVALUATION

Overall, the City's management had made substantial and significant progress toward the implementation of the audit recommendations contained in the various reports. We noted that management had either completed or taken some action in the implementation for **83%** of the recommendations made during the period December 31, 1991 through December 31, 2014. We believe that the implementation rate is indicative of management's concurrence with the recommendations in addition to the effectiveness of the Internal Audit Office in accomplishing its mission as outlined in the City Charter, Section 4.25.

Management had either completed or taken some action in the implementation for 83% of the recommendations made during the period December 31, 1991 through December 31, 2014.

We believe that the implementation of the audit recommendations has helped to ensure that the entities examined are operating more efficiently and effectively. For those entities with open recommendations, we feel that a greater effort should be made in achieving complete



implementation. To aid in identifying those areas where implementation remains incomplete, refer to the following "**Recommendation Status**" section of this report.

Prepared by:

Tamika Ford

Tamika Ford
Staff Auditor

Approved by:

Leanis L. Steward

Leanis L. Steward, CPA, CIA
City Internal Auditor

tf

c: Mayor
CAO
City Attorney
City Council
Clerk of Council
Carr Riggs & Ingram

RECOMMENDATION STATUS

**INTERNAL AUDIT REPORT (IAR) 270015-07
2015 ANNUAL FOLLOW-UP
CITY OF SHREVEPORT**

INDEX

Department and Report	Pg No	C	PC	NP	NLA
Airports					
AA 2010-06 Reconciliation Between Airport Business Manager (ABM) System and Financial Accounting Management Information System (FAMIS) 7/15/10	2	1	1		
City Courts					
SR 650007-07 Special Report of City Courts-Computer Controls 12/19/07	2			4	
City Marshal					
IAR 100009-08 City Marshal's Office 12/31/09	3		1		
Community Development					
AA 2007-04 Auditing Alert: Paint Your Heart Out 6/30/07	3			1	
Engineering and Environmental Services					
IAR 100013-02 Audit of the Department of Engineering and Environmental Services, Roadways and Bridges and Drainage, Floodplains and Private Development Divisions 10/16/13	3	12	1	2	
Finance					
IAR 050014-06 Limited Scope Review Performance Audit Inadequate Controls over Retirement Systems Data and Reporting 12/31/14	6	1		1	
IAR 100014-05 Audit of Citywide Revenue 12/31/14	7	6	8	1	
AA 2013-07 Auditing Alert Vehicles Insurance 12/31/13	11			2	
AA 2012-05 Auditing Alert Architect/Engineer Awards 12/31/12	11			2	
AA 2012-02 Auditing Alert Property Tax Refunds 4/27/12	11			4	
IAR 180209-07 Debt Service Fund and Debt Management for the City of Shreveport 12/31/09	12		5	4	
SR 600008-15 Special Report of the City's Car Allowance Program and Vehicle Take-Home Policy 11/21/08	13			3	
AA 2008-07 Auditing Alert Eligibility Review of Board Appointees 3/31/08	13		1		
AA 2007-05 Auditing Alert Fixed Assets at the Convention Center (Hilton) Hotel 7/30/07	13	1			
IAR 050106-13 Audit of the Finance Department, Risk Management 12/29/06	14		6		
IAR 220506-05 Audit of the Finance Department, Fixed Assets Accounting System (FAACS) 7/31/06	15			2	
SR 906006-01 The Employees' Retirement System (ERS) 3/8/06	15		3		
IAR 050405-06 Audit of the Finance Department, Purchasing Division 6/30/05	16		2	1	
Fire					
IAR 070309-05 Audit of the Fire Department, Fire Prevention Division 12/9/09	16				1
Mayor					
IAR 210413-05 Audit of the Shreveport Home Mortgage Authority 12/31/13	16	1	2		
IAR 600012-01 Follow-Up on Special Report on Financial Advisor Payments 2/15/12	17		2		7
IAR 200111-04 Audit of the Shreve Memorial Library System 10/21/11	18	11	5	1	
IAR 180111-03 Audit of the Shreveport Convention Center (SCC) 8/1/11	21	3			
IAR 210011-01 Audit of Shreveport Green Contract with the City of Shreveport 3/17/11	22	5			
AA 2010-01 Riverfront Park Extension Project 3/31/10	23		2		
IAR 200208-17 Audit of the Downtown Development Authority 12/31/08	23	1			
Police					
IAR 060214-03 Audit of the Police Department, Support Division Communications Bureau 10/27/14	24	2	2	2	
Public Works					
IAR 090112-06 Audit of the Department of Public Works, Solid Waste Division-Landfill 12/31/12	25	6	4		
IAR 080409-02 Audit of the Department of Operational Services, Fleet Services Division 2/11/09	27	5	1		1
IAR 080308-06 Audit of the Department of Operational Services, Streets and Drainage Division 2/27/08	27		2		
Shreveport Area Transit System (SPORTRAN)					
IAR 160013-06 Audit of the Shreveport Area Transit System (SPORTRAN) 12/31/13	28	6	2		
Shreveport Public Assembly and Recreation (SPAR)					
IAR 240014-01 Audit of the City of Shreveport SPAR Concession Contract 8/1/14	30	3		1	
IAR 040212-04 Audit of Golf Enterprise Fund 11/21/12	30	12	1	1	
IAR 040108-01 Audit of the Department of Shreveport Public Assembly and Recreation (SPAR), Recreation Division 2/26/08	32		1	1	
Water and Sewerage					
IAR 906013-03 Audit of the Accuracy of Inside-Outside Water and Sewer Charges 12/11/13	33	4	3		
IAR 600008-05 Limited Review of the Department of Operational Services (DOS), Water and Sewerage Customer Service Division, Shreveport Water Assistance Program (SWAP) 2/27/08	35	2			
IAR 600008-03 Limited Review of Department of Operational Services (DOS),Water and Sewerage Customer Service Division 2/27/08	35	2	1		

C=Complete **PC**=Partially Complete **NP**=No Progress **NLA**=No Longer Applicable

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
to heighten their awareness of situations affected by these and similar ordinances.	new standard specifications have been to reflect the revised Public Bid Law as well as other legal requirements.	
<p>5. Department Has No Written Policies and Procedures Manual</p> <p>■ We recommend that the Department establish goals for completing and implementing its Policies and Procedures Manual. These goals should include establishing mileposts and fixing responsibility for its completion.</p>	See item no. 4.	Partially Complete
<p>6. Inefficiencies and Inaccuracies Exist Within Contracts</p> <p>We recommend the following:</p> <p>■ a. The Department, in concert with legal and purchasing, review the needs and uses for the contract and all its pages and parts. <Auditor’s Note> We were made aware during the audit that management is considering reducing the seven original copies required for contract processing. The contract should be revised in accordance with the results of this review, including establishing a procedure to ensure correct legal names are listed on contracts.</p> <p>■ b. Contractors and their subcontractors be required to file annual affidavits regarding their compliance and currency with City taxes. The affidavits should be filed with, and maintained by, Purchasing. <Auditor’s Note> We were made aware during the audit that Purchasing does require an annual filing of contractor tax compliance affidavits and maintains these affidavits in their office.</p> <p>■ c. That the Finance Director, in concert with Purchasing and Engineering, draft and implement appropriate Policies and Procedures for maintaining these affidavits and their incorporation into contracts by reference.</p> <p>■ d. Mechanical copies of contracts or of their parts be provided to project managers, inspectors and other engineering staff as necessary for the performance of their work.</p>	<p>a. The policies for contract preparation has been revised to only three executed copies. All executed contracts are now scanned and placed in the electronic file for use by any person researching contract information.</p> <p>The Department and Purchasing have met and revised the specifications and Instructions to Bidders to reflect all changes and current requirements for compliance with the Public Bid Law.</p> <p>b. & c. While entities performing services for the City are required to file these forms with separate departments within the City on a yearly basis, it actually streamlines the process by including the blank forms within the contract to be completed and signed by the vendor when signing the contract. This process insures that the contract has the most recent declaration and coverage in effect. Many insurance policies expire or are renewed during the year, which if a Certificate of Insurance was filed and current on January 01st each year, may not still be current on a contract signed in June. Likewise, a certificate filed in Compliance stating that a vendor didn’t owe any fees or taxes at the first of the year, may not be accurate during the year.</p> <p>d. This office is going to computer maintained status to</p>	<p style="text-align: center;">Complete</p> <p style="text-align: center;">Complete</p> <p style="text-align: center;">Complete</p> <p style="text-align: center;">Complete</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
	eliminate the cost of producing paper copies. The personnel has access to these documents when needed.	
<p>7. Extensive Time Elapses Between Out to Bid and Contract</p> <p>■ We recommend that Engineering and other departments/divisions involved in the process review the process and seek ways to improve it without compromising necessary and appropriate checks and balances. To this end, two flow charts graphically depicting the time consuming process are included at Appendices A and B.</p>	Revisions have been made to streamline the process from bid to construction.	Complete
<p>8. Contract Exceeded its Work Time by at least 150 days</p> <p>■ We recommend the Department should develop and implement controls to ensure major decisions such as extensions of time or waiver of damages are documented as they occur.</p>	All projects have deadlines for completion. This completion date is used to determine if there are any delay damages to the City in the prosecution of the project.	No Progress
<p>9. Follow Up on Maintenance Bond Items of Performance</p> <p>■ We recommend that engineering establish and implement policies and procedures for conducting quality inspections at regular intervals subsequent to the completion of a project thru the end of the two year maintenance bond period. Further, the procedures should provide for reporting the results of these inspections in writing and, where necessary, in pictures and maintaining these reports and pictures in the contract files.</p>	The project managers are required to submit 6 month follow-up inspection reports to ensure that any defects due to workmanship or materials are remedied.	Complete
<p>10. No Consistent Organization in Contract/Project Files</p> <p>■ We recommend that the Department and its Divisions establish and implement a standard filing procedure for its project/contract files that specifies the order of the documents within the file. This procedure would be enhanced if it included a standard file cover sheet listing the various documents to be contained in the file, designed so that the person placing a document in the file would initial and date next to the document's name, thus indicating that the document is in the file.</p>	The Department is going to electronic filing of project files. These files have an organizational structure within the file system. As information is added to a file is placed in the proper section of the file. The date stamps will keep the files organized in structured system.	Complete
Finance		
IAR 050014-06 Limited Scope Review Performance Audit Inadequate Controls over Retirement Systems Data and Reporting 12/31/14		
<p>■ a. The Finance Director should review with the Pension Manager these issues, covering specifically the pattern of late reports, the</p>	The issue of timely report filing has been discussed with the pension office and there has been much	Complete

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>need for timeliness and accuracy in the preparation, filing and funding of the reports, and an action plan to improve both reporting performance and timeliness.</p> <p>■ b. The Finance Director should also establish policies and procedures ensuring the timeliness of reporting and funding.</p>	<p>improvement. There was an issue this summer because of a problem with the contribution rates used. It took a month to get the reports corrected and filed.</p> <p>We have not rewritten the policy.</p>	<p>No Progress</p>
<p>IAR 100014-05 Audit of Citywide Revenue 12/31/14</p>		
<p>1. Potential Property Tax Revenue</p>		
<p>■ a. We recommend that the City request its Airport Authority to provide an updated listing of all aircraft based at each of their airports to the responsible Assessors for their “discovery and assessment” by December 31.</p>	<p>a. The listing for Shreveport Regional Airport was received at Revenue Compliance on March 23rd. It was delivered to the Caddo Parish Assessor. Revenue compliance personnel are poised to assist the Caddo Assessor in developing the information from this list necessary for completing the assessment process. Two lists containing some aircraft information and private hangar information for the Downtown Airport were delivered to Revenue Compliance on March 26th. Revenue Compliance is also prepared to provide assistance to the Bossier Assessor in utilizing the lists as necessary.</p>	<p>Complete</p>
<p>■ b. We further recommend that the Revenue Division follow up with the Assessors during the assessment season to assure that the assessment process has been completed.</p>	<p>b. The Caddo Assessor’s office reports they have added a number of aircraft to their roll. The roll has not closed, and final number is not available. The Bossier Assessor has not added any aircraft to their roll. Revenue Compliance is attempting to get answers from Bossier Assessor as to why they have not assessed any of the 300 aircraft reported to them on the listing provided them in March. We are still working with the assessors to get whatever aircraft s need to be taxed on the tax roll.</p>	<p>Partially Complete</p>
<p>2. Processing of NSF (Non-Sufficient Funds)</p>		
<p>■ a. The City study the cost of implementing electronic conversion of check payments to direct debits from the payer’s account, which will provide the City with immediate access to the funds, eliminating the need to handle the check further, prepare a deposit ticket, etc. At the same time, use of this technology will</p>	<p>a. The Revenue Division, in concert with the Director of Finance, said they were currently studying the feasibility of implementing the electronic conversion of check payments thru Capital One Bank, the City’s current banking service provider. The Director of Finance reported that they expect to pursue this</p>	<p>Partially Complete</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>processes change. The Administrative Procedure should be developed and written from an overview perspective.</p> <p>■ b. The policies and procedures of the Revenue Compliance Division supporting and guiding the work of taking in payments and their receipting and posting, both to customer/taxpayer accounts and to the general ledger, be updated and expanded to cover as many of the tasks and situations as possible, while also providing the basis for training new personnel in those tasks. These more detailed policies and procedures should be supportive of the Administrative Procedure document and guide the implementation of these policies and procedures in ways that fulfill the requirements of that document and provide the basis for training new employees in the receipting process.</p>	<p>will change with the advent of this new system. The City and virtually all its Departments have been immersed in the implementation of this new system. As the new system becomes fully functional and routine in its operations, work will begin on these updated policies and procedures. Revenue Compliance reports that it has also been impacted by the personnel turnover in the cashiering section. Revenue Compliance management reports that it has lost eleven personnel over the past 15 months, and that by the end of this week, there will be no one in the cashiering section with more than six months of service. They report that these positions do not require college education, but the system in use by Human Resources (HR) gives applicants points for college education so that virtually all applicants on the list provided by HR for cashiering positions have degrees and are overqualified for the positions. Revenue Compliance management believes that until the applicants are given credit only for the amount of education required to perform the job, they will continue to have a revolving door situation in the cashiering function.</p> <p>b. Some work has been performed on the Policies and Procedures Manual for the cashiering section.</p>	<p>Partially Complete</p>
<p>7. Outdated Equipment and Inefficient Procedures or Processes</p> <p>■ a. The Revenue and Cashiering Divisions not only update their Policy and Procedure Manual, but that they also include within it a comprehensive training section to preclude a future training problem such as was encountered this season.</p> <p>■ b. Other personnel within the Revenue and Cashiering Divisions be trained as backup on the various machines and tasks in cashiering and mail receipting so that personnel tasked with verifying the data entered in these areas are not assigned these</p>	<p>a. Revenue Compliance reports that the Policies and Procedures Manual, including a comprehensive employee training section, is in progress but not complete.</p> <p>b. Revenue Compliance management reports that it has trained several non-cashier staff members in the cashiering function so that backup and depth is achieved for those occasions when it is needed.</p>	<p style="text-align: center;">Partially Complete</p> <p style="text-align: center;">Complete</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>tasks temporarily.</p> <p>■ c. The City consider installation of a secure drop box within the Government Plaza lobby for the convenience of citizen/taxpayers who are paying by check and do not require a receipt. This might reduce lines significantly during peak times and seasons (such as Property Tax), while reducing taxpayer discontent with long lines and waiting time. Payments placed in the lock box could be retrieved at differing times during the day and processed during periods of low activity at cashiering windows, or even in the cashiering back office while cashiers at the counter continue to serve citizen/taxpayers in line.</p>	<p>c. Management placed several “cashiering stations” in the lobby where customers and taxpayers paying with check could pay without standing in lines to the regular cashiering stations. These stations did reduce lines and wait time and will be utilized again this year during the peak tax seasons in December, January and February. The Finance Department is also studying the use of credit cards for property tax payments, which might encourage some taxpayers to pay online, thus further relieving the seasonal lines in the lobby.</p>	<p>Partially Complete</p>
<p>AA 2013-07 Auditing Alert Vehicle Insurance 12/31/13</p>		
<p>1. Accuracy of Insurance Records</p> <p>■ We recommend that Risk Management work with other departments to develop a process to obtain inventory information to update insurance policies.</p>	<p>No response received.</p>	<p>No Progress Because no response/status received.</p>
<p>2. Insurance Cards</p> <p>■ We recommend that the Risk Management Division establishes some type of control over the insurance documents such as Gate Keeper or Master Controller with a master stamp. We recommend that the Risk Management Division establishes control over the insurance documents.</p>	<p>No response received.</p>	<p>No Progress Because no response/status received.</p>
<p>AA2012-05 Auditing Alert Architect/Engineer Awards 12/31/12</p>		
<p>We recommend the following:</p> <p>■ a. Correct the computer system to properly count the fair share amounts awarded when a change order occurs for a fair share designated firm.</p> <p>■ b. Flag duplicate entries as errors to alert management of a correction needed.</p>	<p>No response received.</p>	<p>No Progress (2 Recommendations) Because no response/status received.</p>
<p>AA2012-02 Auditing Alert Property Tax Refunds 4/27/12</p>		
<p>We recommend the following:</p> <p>■ a. Proper documentation is maintained to support refunds issued.</p>		<p>No Progress</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<ul style="list-style-type: none"> ■ b. Procedures are followed to ensure that refunds are applied to correct tax payer or account. ■ c. Refunds are issued in a timely manner. ■ d. Revenue Supervisor review each refund to ensure payments/refunds are applied correctly. 	<p>No response received.</p>	<p>(4 Recommendations) Because no response/status received.</p>
<p style="color: blue; text-decoration: underline;">IAR 180209-07 Debt Service Fund and Debt Management for the City of Shreveport 12/31/09</p>		
<p>1. Debt Management Policies and Procedures Draft debt capacity and management policies to:</p> <ul style="list-style-type: none"> ■ Be integrated with the City’s capital planning and budgeting process, including a general fund minimum reserve policy. Although management has stated a 7% general fund reserve policy, this has not been formally adopted by the City Council. ■ Provide for analysis of all debt issues prior to consideration by the city council (e.g., an evaluation of savings related to refinancing activity). ■ Provide for a mechanism for ongoing reporting, monitoring and benchmarking of debt. ■ Include the appropriate ratios and measurements (e.g., per capita, debt service as a percentage of general expenditures) necessary to evaluate the City’s credit, as compared with acceptable municipal standards. 	<p>While management does agree a policy is needed, due to changes in management, work has not progressed on a formal policy. Management will continue working toward policy.</p>	<p>No Progress (4 Recommendations) No response received. 2015 status same as prior</p>
<p>2. Long-term Debt Service Fund Projection/Forecast</p> <ul style="list-style-type: none"> ■ Develop long-term forecasts for decision makers regarding the effect on the debt service fund for the proposed bond referendum or any other proposed action or alternatives. ■ Review the debt service fund balance annually to determine if any adjustments are needed to the revenue source. If there is any additional capacity within the tax rate, a determination should be made of what to do with that additional capacity. 	<p>While there is not a formal process yet in place to project funding need for debt service, millages for 2012 were adjusted downward to better equate taxes being collected with debt payments due in coming years.</p>	<p>Partially Complete (2 Recommendations) No response received. 2015 status same as prior</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>3. Coordination With Bond Advisors/Financial Consultants</p> <p>■ Take appropriate action to ensure that responsible personnel are aware of policies and procedures for new bond issuances, including who is responsible for generating documentation, reporting, and monitoring of information submitted to the State Bond Commission. A flowchart could be developed that guides responsible personnel in the activities concerning bond issuances.</p>		
	While formal policy and procedures have not yet been written, a flowchart or timeline was created to make sure management, bond council, and FA were all aware of when each item was due.	<p>Partially Complete</p> <p>No response received. 2015 status same as prior</p>
<p>4. Legal Debt Restrictions</p> <p>■ For each debt issue, we recommend the Finance Department establish and report a formal and comprehensive analysis of debt capacity and threshold limits.</p>		
	While legal debt restriction are part of any analysis done when proposing new debt issuance this item will be addressed in new debt policy.	<p>Partially Complete</p> <p>No response received. 2015 status same as prior</p>
<p>5. Centralized Record Management System</p> <p>■ Finance Department establish a centralized record management to maintain better efficiency and completeness of debt files and ensure they are arranged in an organized manner.</p>		
	This will be further addressed in new debt policy to ensure that complete records are kept in one location for all debt issued.	<p>Partially Complete</p> <p>No response received. 2015 status same as prior</p>
<p>SR 600008-15 Special Report of the City's Car Allowance Program and Vehicle Take-Home Policy 11/21/08</p>		
<p>1. City's Take-Home Vehicle Inventory vs. IRS Take-Home Inventory</p> <p>■ Complete an inventory of take-home vehicles.</p> <p>■ Investigate the difference between the City's reported take-home vehicles and the IRS documented count.</p> <p>■ Re-evaluate for necessity the assignment of take-home vehicles for all affected employees.</p>		
	None	<p>No Progress</p> <p>(3 Recommendations)</p> <p>No response received. 2015 status same as prior</p>
<p>AA 2008-07 Auditing Alert Eligibility Review of Board Appointees 3/31/08</p>		
<p>1. Eligibility Review of Board Appointees</p> <p>■ Obtain and utilize as part of the determination of monies owed, the ineligible businesses list from the Community Development Department.</p>		
	The revenue compliance section does verify with Community Development that new appointees are not in arrears with them. They also check each appointee against all other revenue systems.	<p>Partially Complete</p> <p>No response received. 2015 status same as prior</p>
<p>AA 2007-05 Auditing Alert Fixed Assets at the Convention Center (Hilton) Hotel 7/30/07</p>		
<p>1. Fixed Assets at the Convention Center (Hilton) Hotel</p> <p>■ All assets at the Convention Center Hotel, Restaurant, offices, and other areas of the facility be inventoried immediately by</p>		
	Auditor's Note: The City's Finance Department receives updates/changes to fixed assets located at the Convention Center (Hilton) Hotel to account for fixed	<p>Complete</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
representatives of the City and documented accordingly.	assets that are purchased or retired.	
IAR 050106-13 Audit of the Finance Department, Risk Management 12/29/06		
<p>1. Incident/Accident Notification</p> <p>■ To help ensure that Risk Management is aware of all incidents/accidents, the following procedure should be considered:</p> <p>Coordinate with Work Kare to receive the post-accident drug test computer log (without the drug test result indicated).</p> <p>Risk Management follows up on any post-accident drug tests that have not been logged into the accident database.</p> <p>The accident review board database should include the employee's social security number for identification purposes.</p>	Risk Management has coordinated with Work Kare and now receives all accidents whether treated or not. All of the incidences are recorded into the TPA's risk management information system. In the main system social security numbers are recorded.	<p>Partially Complete (Because no supporting documentation was received)</p> <p>No response received. 2015 status same as prior</p>
<p>2. Summary Reporting</p> <p>■ Management consider providing city-wide and departmental summary reports that would indicate statistics such as: number of preventable and non-preventable accidents; types and descriptions of accidents; liability and cost per claim; and lost time per accident.</p>	Risk Management publishes an annual report to identify and analyze historical loss trends to implement appropriate loss prevention and safety activities. The information focuses on type of accident, incurred and paid amounts over a 5 year period.	<p>Partially Complete (Because no supporting documentation was received)</p> <p>No response received. 2015 status same as prior</p>
<p>3. Claims Computer System</p> <p>■ a. Determine if the Accounting Division can be restricted to just the download needed to perform its duties.</p> <p>■ b. Determine whether the computer system can be changed to prevent posting expenses to incorrect departments/divisions or automatically identify errors.</p> <p>■ c. Determine whether the computer system can be changed:</p> <ol style="list-style-type: none"> 1. To allow reimbursements to be entered for general liability claims. 2. To identify duplicate reimbursements. 	The Accounting Division is in the old system and with the current system, the TPA provides the needed information on a weekly basis. Since there is a new system, the concerns have been addressed.	<p>Partially Complete (4 Recommendations)</p> <p>No response received. 2015 status same as prior</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>d. Determine whether an exception report could be created that would identify erroneous and duplicate social security numbers within the worker’s compensation claims.</p>		
<p>IAR 220506-05 Audit of the Finance Department, Fixed Assets Accounting System (FAACS) 7/31/06</p>		
<p>1. Lack of Authority to Enforce A.P. 3-6 “Fixed Assets Accounting Policy and Procedures”</p> <p>■ We recommend giving the Fixed Assets Accountant enforcement capabilities along with related penalties for non-compliance. This will help to ensure compliance with A. P. 3-6 and an accurate and reliable fixed assets listing.</p>	None	<p>No Progress</p> <p>No response received. 2015 status same as prior</p>
<p>2. EDP System Capabilities (FAACS)</p> <p>■ We recommend that all Fixed Assets Representatives be able to input all asset transactions as they occur.</p>	None	<p>No Progress</p> <p>No response received. 2015 status same as prior</p>
<p>SR 906006-01 The Employees’ Retirement System (ERS) 3/8/06</p>		
<p>1. What We Should Do</p> <p>■ The ERS Board should establish/reestablish policies setting goals for key fund percentages and use them as guidelines. The fund percentages should include, but are not limited to funded ratio, margin over pension cost, contribution rate versus pension cost, and benefit payout to income ratio.</p> <p>■ Have a review of the plan’s actuarial valuations performed by an independent actuary at least once every 10 years. The purpose of such a review is to provide an independent critique of the reasonableness of the actuarial methods and assumptions in use and the resulting actuarially computed contributions and liabilities.</p> <p>■ The actuary should clarify the reason the liabilities for the active employees decreased in the 2004 Actuarial Valuation when the COLA for retirees was eliminated.</p>	<p>The ERS Board voted at its December meeting to make some changes to the policies. It will no longer pay an eight percent return on DROP funds but rather will pay the average return for previous year. Person who decide to stay on after their drop is completed will have their fund directed to a self-directed fund thus the system will no longer be contributing to the DROP amount.</p>	<p>Partially Complete (3 Recommendations)</p> <p>No response received. 2015 status same as prior</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
all legal stipulations are satisfied, consideration should be given to transferring some or all of the \$2.6 million in excess funds to the City of Shreveport as has been done in the past.	meeting on June 24. A meeting will be held in July to address the continued role, scope, and mission of the Authority, any dispersement of funds, and how it will interact with the affordable housing priorities of the City of Shreveport.	
<p>3. Contact Personnel</p> <p>■ We recommend that the City and SHMA appoint designee contacts who would be responsible for communicating with each other on a periodic basis regarding SHMA’s future direction, including understanding any plans/goals for future restructuring of the entity or potential dissolution of the entity.</p>	As SHMA and COS Community Development have a cohesive and interrelated interested and working relationship in the creation and sustainability of affordable housing, Community Development Director Bonnie Moore will be responsible for communicating and discussing the Authorities direction and future plans/goals on behalf of the City and Administration.	Complete
IAR 600012-01 Follow-Up On Special Report On Financial Advisor Payments 2/15/12		
<p>1. Review of Contract Payments</p> <p>■ a. The City should request the financial advisor provide itemized detail invoices to the Accounting Department with verifiable expenses and fees and the City should maintain all invoices.</p> <p>■ b. The term “bond transaction” should be clearly defined in the contract and fees should be calculated consistent with this definition.</p> <p>■ c. Invoices should always include detailed descriptions of services, including hours and rates.</p> <p>■ d. If discounts are provided, they should be clearly indicated on the invoice.</p> <p>■ e. In addition, applicable receipts and other appropriate documentation for out of pocket costs should be requested by the Administration. The out-of-pocket costs should not exceed \$10,000 per transaction. Also, the annual maximum payment of \$180,000 should not be exceeded.</p> <p>■ f. Management should reconcile the overpayments and</p>	New contract with financial advisor was never signed and relationship was terminated. Billing discrepancies were reconciled and transmitted to previous financial advisor. Matter has not been resolved and is currently being litigated.	<p>No Longer Applicable</p> <p>Partially Complete</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
underpayments.		
<p>2. Recordkeeping and Contract Monitoring/Project Manager</p> <p>■ For future bond payments made to the financial advisor, management should develop a more efficient and effective system to track payments due and paid to the financial advisor. As stipulated in the contract with the financial advisor, management should assign a project manager the responsibility for reviewing, approving, and maintaining financial advisor invoices before payment is made by the third party trustee and the City. This system should also be used to track payments to other service providers such as attorneys, trustees, underwriters, etc. in order to trace overall bond costs to individual vendors.</p>	New contract was never signed nor was any further work done for City by advisor.	Partially Complete
<p>3. Contractual Compensation Arrangements</p> <p>■ a. As suggested by the MSRB (Municipal Securities Rulemaking Board), we recommend the financial advisor and city management discuss these potential conflict of interest issues to ensure that the City understands the conflicts associated with the various forms of compensation.</p> <p>■ b. Additionally, the City should refine the compensation arrangements included in the contract with the financial advisor and determine the most cost-effective compensation arrangement for the City that will clarify and simplify billings by the financial advisor.</p>	New contract was never executed. New rules by MSRB have gone into effect since this audit that more clearly state the duties and responsibilities of financial advisor, along with anyone else that may participate in a bond transaction.	No Longer Applicable
IAR 200111-04 Audit of the Shreve Memorial Library System 10/21/11		
<p>1. Adequate Security</p> <p>We recommend that management:</p> <p>■ 1. Install security cameras on the outside and in strategic areas on the inside of the branch buildings.</p> <p>■ 2. Install restricted access signs on the premises and/or deterrent signs to indicate that the premises are electronically monitored.</p>	<p>Security cameras were installed inside and outside of all full-time library branches in March, 2012.</p> <p>Signage was placed at all locations notifying patrons that cameras were in use.</p>	Complete
<p>2. Overtime Expenditures</p> <p>We recommend that management:</p> <p>■ 1. Make reports showing overtime use per pay period available</p>	Overtime reports are run weekly. Payroll reviews the overtime each week. If there are any areas of concern,	Complete

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>to all levels of management and require periodic analysis of overtime use and trends.</p> <p>■ 2. Require periodic review and justification of the situations causing the need for personnel to be allowed to earn overtime pay, especially any exempt personnel affected.</p>	<p>they are addressed promptly.</p> <p>Managers are reminded on a regular basis of the need to restrict overtime except in situations where there is no other option for coverage.</p>	Complete
<p>3. Timely Reporting of Travel Expense Statements</p> <p>■ We recommend that management insure that its personnel and board members obtain and forward all supporting documentation, along with the related travel expense statements, to the proper library personnel and the City of Shreveport Accounting Department in a timely manner upon return from business travel engagements. Travel, as well as travel expense statements, should be monitored on a periodic basis.</p>	<p>We require all employees and Board Members to submit their travel expense paperwork to Financial Services within 30 days of the end of their travel. Most comply. Travel is closely monitored to stay within budget at all times. For one year, we changed the procedures to require employees and Board Members to pay for their travel in advance and be reimbursed. This proved to be an extreme hardship in most cases and the Board discontinued the practice. Currently, travel expenses are pre-paid by the library.</p>	Partially Complete
<p>4. Public Computer Usage</p> <p>■ Management should devise a system to prohibit adult computer usage in the children’s computer section – particularly when children occupy the area or it is excessively busy. (Management may consider coding library cards obtained by adult and/or teenage patrons so that these library numbers will not access certain computers in the children’s section without management override.)</p>	<p>In the branches with computers in the children’s area, the areas are monitored by staff assigned to that area. No adults are allowed to use these computers when there are children who need to use them unless it is a parent who is assisting his/her child on the computer.</p>	Complete
<p>5. Right to Audit Clause</p> <p>■ We recommend that in order to ensure that business dealings and transactions are effectively and efficiently executed and offer no appearance of impropriety, management should assure that all contracts are thoroughly reviewed by legal representation and require that a “right to audit” clause is included.</p>	<p>All contracts are reviewed by the City of Shreveport’s Legal Department. We have asked the City of Shreveport Legal Dept. to include a “right to audit” clause in all contracts, and they agreed to do so.</p>	Complete
<p>6. Inventory Checkout System</p> <p>■ We recommend that management develop an appropriate checkout system that would govern movable inventory items that are used within the library between staff members and customers, as well as intra-library use/loan purposes.</p>	<p>The library instituted an Equipment Loan Log procedure 6 years ago. In addition, the library has taken steps to catalog many items that are loaned among branch staff in our system. IT has implemented a system regarding IT equipment usage by employees which involves email</p>	Complete

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
adequately monitor employees to ensure that the necessary training is received.	Statistics of training is tracked through a spreadsheet kept by the Training office.	Complete
<p>11. Recycling Initiative</p> <p>■ We recommend management develop and implement a recycling initiative. The City of Shreveport's "Just Curb It" recycling campaign could be used as a model. The library should request that the City of Shreveport reexamine its position of not collecting library trash or recycling.</p>	In early 2015, we started adding full-time library branches to the City of Shreveport's business recycling program. The City of Shreveport will not pick up the library's blue recycling bins without charging us. Therefore, we pay an extra monthly fee on the water bill of each library branch.	Partially Complete
<p>12. Board Conflict of Interest Statements</p> <p>In order to ensure that business dealings and transactions are negotiated as arm's length transactions or no inappropriate business relationships are established, we recommend management consider the following:</p> <p>■ 1. Institute policies/procedures expressly prohibiting the organization from engaging in or doing business with Board members.</p> <p>■ 2. Request its Board members to sign a conflict of interest/code of conduct statement annually.</p>	<p>Library board members complete ethics training annually, as well as a financial disclosure form.</p> <p>We have not obtained statements annually since 2011 but we will obtain them moving forward.</p>	Complete
IAR 180111-03 Audit of the Shreveport Convention Center (SCC) 8/1/11		
<p>1. Facility Maintenance System</p> <p>■ We recommend management implement a facility maintenance system to track maintenance activities such as preventative maintenance, repairs performed, percent work orders completed, operations and maintenance cost per sq. ft., and average cost per event day (or event).</p>	Smart Maintenance Program has been upgraded and installed	Complete
<p>2. Tagging of Assets</p> <p>■ Management should ensure that fixed assets are tagged with City of Shreveport Property Identification Tags.</p>	None	Complete
<p>3. Enhancement of Website</p> <p>■ SMG should consider including an online Request for Proposal form on the website to make the planning process easier and more convenient for potential clients and to compete with other</p>	This Enhancement has been completed. Please see the following link to the Shreveport Convention Center web-site http://www.shreveportcenter.com/rfp/	Complete

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
convention center websites.		
IAR 210011-01 Audit of Shreveport Green Contract with the City of Shreveport 3/17/11		
<p>1. Policies and Procedures Manual</p> <p>■ We recommend that the Executive Director and Board members develop and implement a comprehensive policies and procedures manual which addresses critical operations and activities of the organization. This formal written policies and procedures manual should be given to all employees, along with their written acknowledgement, would serve as a reference tool for those seeking guidance of day to day work related operations and situations.</p>	All of our policies and procedures that address critical operations and activities have been compiled into one manual.	Complete
<p>2. Connection With Students and Young People Via Internet and Social Networking Tools</p> <p>■ We recommend that Shreveport Green utilizes social networking tools and sites such as Twitter, MySpace, YouTube, LinkedIn, and Really Simple Syndication (RSS) feed to engage and educate area students and young people. Email alerts, mobile/smart phone texting, and instance messenger notifications should be used to notify users of any updates, events, future planning, and promotions.</p>	We are on Twitter and Instagram, and currently considering Snap Chat! We have added some YouTube videos and connected some YouTube videos to our website and shared through Facebook. We're registered as staff in LinkedIn, but are not using it with the organization. We use texting quite a bit with our ShrevCORPS members, but rely on Facebook, our digital newsletter, Twitter, and Instagram to spread the word about our activities.	Complete
<p>3. Formal Policy and Training and Development of Staff</p> <p>■ The Board and the Executive Director should develop an assessment of training and development for staff members based on its established mission, goals, and objectives. A formal written training and development policy should be established and maintained.</p>	We have a Staff Training and Education Policy in place. Funding for it varies from year to year, but the board is aware of its importance and the funding necessary to implement it.	Complete
<p>4. Record Management System</p> <p>We recommend that Shreveport Green:</p> <p>■ 1. Establish a centralized record management system to</p>	Through necessity, we need to maintain separate grant/program files on individual computers; however, we have set up a central grant file to make the files	Complete

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>maintain better efficiency and completeness of files and records and to ensure those files and records are arranged in an organized manner.</p> <p>■ 2. Create a formal backup policy for its computer system and include the policy in the manual recommended in Finding #1 - "Policies and Procedures Manual." Management should establish a daily backup schedule with offsite storage for its critical electronic files and records.</p>	<p>more accessible and to allow our bookkeeper to access them more easily.</p> <p>Addressing Recommendation 2: We have established an automatic backup of all computer files onto two exterior hard drives, one of which is taken offsite each week.</p>	<p>Complete</p>
<p>AA 2010-01 Riverfront Park Extension Project 3/31/10</p>		
<p>1. Riverfront Park Extension Project These are areas that need to be addressed by the City's Administration:</p> <p>■ a. We recommend that management seek the bond attorney's guidance regarding the expenditures outside of the Cross Bayou Area and their compliance with the bond covenants.</p> <p>■ b. We recommend management develop procedures to review the feasibility of the continued development of the Cross Bayou Area. Additionally, management should consider public input possibly through public hearings or steering committees to help identify use of project funds.</p>	<p>a. The City did receive a bond counsel opinion that suggested it be repaid but was never done mainly due to their being no plans at that time to spend the money on anything else.</p> <p>b. The redevelopment of the Cross Bayou Corridor was a topic during the recent 2015 COS Strategic Planning process, and the general consensus was that redevelopment of the area is still considered highly worthwhile by the community. Also, there has been significant public input over the last year on how the area should be utilized, through the Area-Wide Planning process funded by a 2013 EPA grant. In addition, EPA has just awarded the city \$400,000 to be used for environmental assessment work focused primarily on the Cross Bayou Corridor.</p>	<p>Partially Complete</p> <p>Partially Complete</p>
<p>IAR 200208-17 Audit of the Downtown Development Authority 12/31/08</p>		
<p>■ 1. Fixed Assets We recommend that DDA coordinate with the City to place City fixed asset tags on the City-owned equipment used for</p>	<p>All City-owned equipment used for the Streetscape program has been tagged.</p>	<p>Complete</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
Streetscape.		
Police		
IAR 060214-03 Audit of the Police Department, Support Division Communications Bureau 10/27/14		
<p>1. Employee Leave/Overtime To lessen the potential of employees making mistakes, improve morale and productivity, and potentially decrease overall labor costs, we recommend management:</p> <ul style="list-style-type: none"> ■ a. Consider hiring 2 – 3 full time PCO I’s to replace utilization of overtime hours. ■ b. Consider changing from three 8 hour shifts to a combination of shifts (ex:8 and 12 or 6, 10, and 12) which allows for maintenance of a higher level of call processing ability with fewer personnel. This may reduce the total number of personnel required. 	Staffing size has not changed, but the allocation of personnel has changed.	No Progress (2 Recommendations)
<p>2. Management Continuity/Organizational Structure ■ We recommend management consider whether its organizational structure could be adjusted to provide for continuity of operations. Management may consider offering an additional career path for Communication Officers at the upper management level such as a PCO III position. This position could help relieve the PCO II’s from administrative duties. (i.e., preparing tapes for court, preparing documents for training recertification, payroll etc.) and allow them to focus on supervising operational activities.</p>	We have begun researching the PCO III position. It is my intent that the PCO III, much like a Jailer III, would act in a similar capacity to a Shift Lieutenant or Area Lieutenant. With the sheer volume of work, not to mention the added career path options. I believe the benefits would be tremendous. Project Completion is the 2017 Budget Cycle.	Partially Complete
<p>3. Quality Assurance ■ We recommend management document and track complaints and call handling problems in order to evaluate any problems and prevent future mistakes and issues.</p>	We devised and implemented a system to track complaints and make them accessible to all supervisors. We have also re-implemented the 5 calls a month review for each supervisor. Additionally, we are researching, with SFD, new recording software for verbal communications. A key component of this new software would be quality assurance tools.	Complete
<p>4. Standard Operating Procedures ■ We recommend that all employees of the Police Communications Bureau are provided a copy of the Standard Operating Procedures</p>	The Bureau Manual has been reviewed and updated. We have made numerous changes and the final draft is being edited. I tasked PCO II R. Williams with this	Partially Complete

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>and sign an acknowledgement of receiving a copy. Management should ensure that personnel understand and correctly apply the procedures. This Manual would serve as a reference tool and/or training manual for employees seeking guidance on the proper handling of transactions and situations. Any updates that are made to the manual should be distributed to Police Communications employees as well.</p>	<p>review and update, and she has done a fantastic job. Upon completion each member of this Bureau will be given a copy. Projected completion is fall of 2015.</p>	
<p>5. Employee Morale</p> <p>■ We suggest the following:</p> <ul style="list-style-type: none"> ● Provide refresher training on call taking and dispatching procedures and more specific training on how to handle specific types of calls (example: suicide, active shooter), and stress management training. ● Provide incentives based on such things as having no unscheduled absences for a specified period of time, teamwork, meeting or exceeding NENA (National Emergency Number Association) standards. Possible incentives: employee can select position they work for 1 shift or can dress out of uniform for 1 shift. ● Distribute Standard Operating Procedures to all Communication Bureau employees. ● Rotate assigned positions more frequently to reduce stress. Or, rotate all positions on a shift every 2 hours so that each will not work any position longer than 2 hours consecutively. 	<p>We have implemented an annual “Retrainer” for the Bureau and all members have completed it. We are projecting the 2015 Retrainer will be in late May and early June. We have renewed the “ride alongs” with patrol officer program for trainees. In 2014 we were able to send 4 members to the annual APCO Convention in New Orleans. The 2015 annual APCO Convention will be held in Washington DC, August 16-19. Most likely we will send two members to this event.</p>	Complete
Public Works		
IAR 090112-06 Audit of the Department of Public Works, Solid Waste Division-Landfill 12/31/12		
<p>1. Landfill Accounts Receivable</p> <p>■ We recommend that management enforce a credit limit policy that would possibly deny access to the landfill for those customers that are delinquent in payments until a reasonable amount is paid to bring the balance current. Additionally, management should work with delinquent customers to collect on monies owed. Better collection efforts and monitoring of slow paying or past due accounts can substantially improve overall collections.</p>	<p>This is being done. Landfill users are being denied access to the landfill if and when their balance goes beyond 90 days past due. Also, we now have the ability to accept credit card payments. This has had a very positive impact on our collection process.</p>	Complete

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>2. Landfill Usage Charge</p> <p>1. To reduce the impact of the operating costs of the landfill on the general fund, we recommend management consider the following:</p> <ul style="list-style-type: none"> ■ a. Evaluate the fee structure to determine if any user charges can be increased. ■ b. Determine if agreements can be renegotiated to cover the costs. ■ c. Determine if monies can be set aside for closure & post closure cost. <p>■ 2. Seek methods of increasing participation in the City's recycling efforts. Generally, for every 5% recycled, the City saves \$100,000 in waste disposal.</p>	<p>Increasing the fees for landfill usage is being discussed. Once a decision has been made, an amendment to the Ordinance will be proposed. Monies are available for closure and post closure by the contractor.</p> <p>Efforts to increase participation in recycling is being done through Public Service Announcements (PSA).</p>	<p>Partially Complete</p> <p>Partially Complete</p> <p>Partially Complete</p> <p>Complete</p>
<p>3. Permits</p> <p>We recommend the following:</p> <ul style="list-style-type: none"> ■ a. Management should evaluate the cost/benefit of charging for permits. ■ b. Identify customers to ensure that they have a current permit. ■ c. Implement a system to identify and correct invalid renewal dates. 	<p>We have evaluated the cost/benefit of charging for permits, and it's just not there. Our current software does not provide for the collection of fees for permits, and there is not enough revenue generated annually from these fees to purchase new software. All customers using the landfill have up to date permits. Invalid renewal dates are being corrected.</p>	<p>Complete</p> <p>Complete</p> <p>Complete</p>
<p>4. Policies/Procedures</p> <p>We recommend that management:</p> <ul style="list-style-type: none"> ■ a. Remove the user identifications no longer in use and only provide access to the computer screens needed to perform job duties for current employees. ■ b. Create a written policy and procedures manual for processing billing, payments, late fees, etc. 	<p>There are security levels for users at the scale house. They cannot run reports, adjust tickets or make any changes to customer accounts. Also, there is a procedure in place, and is currently being updated as our operation evolves.</p>	<p>Complete</p> <p>Partially Complete</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
IAR 080409-02 Audit of the Department of Operational Services, Fleet Services Division 2/11/09		
<p>1. Controls Exercised Over Tires and Other Equipment</p> <ul style="list-style-type: none"> ■ a. A physical inventory of all assets maintained by the division is conducted and the results accurately recorded as soon as possible. ■ b. The acquisition value of all assets on-hand is properly recorded on inventory records. ■ c. There is an accurate accounting of all transfers of assets to other operating locations. ■ d. The division's activities are conducted consistent with related written guidelines. ■ e. All tires are adequately branded or marked as City of Shreveport property prior to being installed on city vehicles. 	<ul style="list-style-type: none"> a. A complete inventory of all assets is conducted at least twice a year. b. The acquisition value is recorded in the system when we process the receipts for items purchased or if it is a division asset it is maintained on the asset listing. c. We no longer transfer assets to other divisions. Police garage is no longer a part of PW and anything that is sent to Streets and Drainage is placed on a vehicle and charged to that vehicle. d. The division operates according to guidelines. e. All tires purchased are branded by the manufacturer or if there is a special circumstance we mark the tire with a city patch. 	<p>Complete</p> <p>Complete</p> <p>No Longer Applicable</p> <p>Complete</p> <p>Complete</p>
<p>2. Accuracy of Vehicle Asset Data System</p> <p>■ Should ensure that data contained in the FASTER inventory control system is revised to identify the city's vehicle assets consistently with related data maintained by the Finance Department. The revision should consider identifying the current operational status and applicable acquisition/depreciated value of all motor vehicles owned by the City of Shreveport.</p>	<p>Purchased new Collective Data system for all city divisions but IT has not been able to update Fleet's version yet.</p>	Partially Complete
<p>3. Lack of Scheduled Tire Maintenance and Rotation Provisions</p> <p>■ Should establish operating policies to schedule all city-owned vehicles for periodic tire maintenance and rotation procedures. This could ensure the prolonged life and usefulness of related assets.</p>	<p>Continue to monitor all when they come in for routine maintain to check P/U & cars for rotation requirement.</p>	Complete
IAR 080308-06 Audit of the Department of Operational Services, Streets and Drainage Division 2/27/08		
<p>1. Controls Over Equipment and Supply Assets</p> <p>■ Ensure that adequate supply management guidance procedures and controls are adopted to ensure proper accountability of</p>	<p>A directive has been written on their responsibilities. All equipment and supplies will have documentation on all transactions. Inventory records are being kept on XL</p>	<p>Partially Complete (Because no supporting documentation was</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
operating assets and related supplies.	H Drive.	provided) No response received. 2015 status same as prior
2. Small Engine Repair Shop Operation ■ Develop adequate written guidelines addressing the need for viable maintenance and inventory control procedures.	All equipment worked on will be documentation of by operator, parts and cost. Documentation is being put into computer on H Drive XL.	Partially Complete (Because no supporting documentation was provided) No response received. 2015 status same as prior
Shreveport Area Transit System (SPORTRAN)		
IAR 160013-06 Audit of the Shreveport Area Transit System (Sportran) 12/31/13		
1. Operational Expenses ■ We recommend that SporTran look for ways to decrease operational costs and increase ridership.	A draft if the Transportation Development Plan is expected to be ready for review and public comment in September 2015. This study was put on hold in 2014 based on the construction timeline for the intermodal terminal (now expected to open in late 2016) and to allow for procurement and installation of automated passenger counters (APCs) on all fixed route buses. APCs were installed in February 2015 and provided detailed data on passenger boardings and alightings for each bus stop and route. The APCs are integrated with the real-time passenger information system that was successfully implemented in late 2014. Passengers can visit www.sportranbus.com for bus arrival times and location. The same data can be accessed via SMS or phone through an Integrated Voice Response system. In June 2015, we received 71,250 hits on the website from passengers accessing real-time data on bus arrivals.	Partially Complete
2. Bossier City Chargeback ■ We recommend that SporTran include indirect costs to the City within the Bossier City charge back fee. Additional review is needed to determine if all of the claims costs are included in the indirect costs.	SporTran management met with the previous administration to discuss the contract and suggested changes. These discussions will resume with the current administration, with an emphasis on establishing minimum service levels to be provided in Bossier City	Partially Complete

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
	and updating the method by which the charge back is calculated. The method currently used for billings allocates Bossier's fair share of operating and capital costs, but does not align with the method outlined in the contract which is outdated.	
<p>3. Performance Standards</p> <p>■ We recommend that SporTran provide performance measures such as, service efficiency, cost and service effectiveness for the bus and for the para-transit services. Consider those listed in the national transit database such as operating expense per vehicle revenue mile and hour, and operating expense per passenger mile.</p>	SporTran has provided new performance measures as part of the City's strategic plan for 2015-2018. We will report on these quarterly, and will also provide regular updates to City Council as scheduled by the Mayor.	Complete
<p>4. Operating Policies and Procedure Manual</p> <p>■ SporTran management officials should consider adopting a written operational policies and procedures manual that communicates and clearly defines to employees authority and responsibility for both operational and administrative activities. Specifically, administrative policies regarding personnel issues, training, financial reporting, and other relevant requirements should be addressed therein.</p>	SporTran deployed an employee handbook in 2014 and an update in 2015 that details policies and procedures. We also restructured administrative responsibilities and developed new job descriptions for operational and administrative staff and wrote detailed financial management and grant oversight procedures as part of the Federal Transit Administration triennial review process.	Complete
<p>5. Risk Management Claims Information</p> <p>■ To help ensure completeness of claims information, we recommend that SporTran receive the claims information from the City's Risk Management Division to aid in making management decisions regarding safety and liability issues.</p>	SporTran has continue to hold quarterly meetings with our Insurance broker, Hammerman and Gainer (HGI) and City Risk Management office to discuss current claim activity and review current incidents/accidents for future training topics.	Complete
<p>6. Cash Management Procedures</p> <p>The SporTran resident manager should take appropriate actions to:</p> <p>■ a. Ensure that proper accountability over revenue receipts is established accurately.</p> <p>■ b. Ascertain that electronically-recorded data secured from each of the buses in use is consistently reconciled with actual cash received.</p>	<p>a. Farebox audits are conducted bi-weekly to ensure proper functioning.</p> <p>b. Money is also counted every Tuesday and Friday and reconciled with electronically-recorded data secured from the buses.</p>	<p>Complete</p> <p>Complete</p>

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>■ c. Establish procedures to ensure that any accountability discrepancies noted during related cash reconciliations are investigated without delay and recorded accordingly.</p>	<p>c. Any discrepancies are investigated immediately and are followed up on during the subsequent "Money Count."</p>	Complete
Shreveport Public Assembly and Recreation (SPAR)		
IAR 240014-01 Audit of the City of Shreveport SPAR Concession Contract 8/1/14		
<p>1. Contract Stipulations</p> <p>■ We recommend that management work with the contractor to furnish employees with uniforms to identify themselves as employees of the contractor. Additionally, although it is not stipulated in the contract, the contractor should provide a receipt when requested for items purchased at the concession stations.</p>	<p>As of 12/2/2015: The concessionaire has issued all employees working in the concession stands aprons and all have a receipt book to issue receipts if requested by user.</p>	Complete
<p>2. Formal Contract</p> <p>■ We recommend that SPAR management ensure that formal signed contracts are in place.</p>	<p>It is done. SPAR has a current signed contract with the concessionaire.</p>	Complete
<p>3. Health Permit and Unit Cost</p> <p>We recommend that SPAR management ensure the following:</p> <p>■ a. The concession vendor acquires a health permit from the Louisiana State Department of Health and Hospitals.</p> <p>■ b. The unit cost used to calculate the payment to the City is increased annually per the contract.</p>	<p>a. Health permit is still an ongoing issue because the Health Inspection Department from the State is unable to send anyone here. That department only has 3 inspectors for the whole region. As of 12/2/2015: The concessionaire continues to contact the Health Department for inspections and they have not made a visit as of now.</p> <p>b. Unit Cost is done with new unit cost.</p>	No Progress
IAR 040212-04 Audit of Golf Enterprise Fund 11/21/12		
<p>1. Golf Enterprise Fund Deficit</p> <p>■ We recommend management seek approaches to resolve the deficit and declining revenue.</p>	<p>As of 12/2/2015: We are constantly trying to find new and innovative ways to increase revenue. We are using new advertising efforts and specials to encourage play.</p>	Complete
<p>2. Fuel Usage Logs</p> <p>We recommend management:</p> <p>■ a. File the fuel logs and inventory reports (receipts) and supporting documents in a systematic manner to locate and retrieve easily.</p>	<p>As of 12/2/2015: Both golf courses have an automated gas system that requires a personal PIN and the cart or vehicle number before you can fuel a vehicle.</p>	Complete (5 Recommendations)

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<ul style="list-style-type: none"> ■ b. Record all fuel usage on the fuel logs. ■ c. Document review or reconciliation of fuel usage by signing or initialing fuel logs. ■ d. Ensure that all fuel logs document all dates that fuel is used, amount of fuel used, amount of fuel received, who is doing the fueling and the odometer reading (for vehicles other than golf carts). ■ e. Maintain a fuel inventory report that would show beginning balances, received fuel dispensed fuel, and ending balances to help in analyzing fuel inventory for each year for the fund. 		
<p>3. Restaurant Inventory We recommend management:</p> <ul style="list-style-type: none"> ■ a. Upgrade inventory system to track restaurant inventory when fiscally feasible. ■ b. Document reconciliation and/or investigation of discrepancies. 	We are currently in contract negotiations on a new software system for the Golf Courses that should track inventory better, we currently have a system that does, but it is outdated.	Complete (2 Recommendations)
<p>4. Time Clock</p> <ul style="list-style-type: none"> ■ We recommend management include in the budget for the purchase of a time clock to ensure integrity of time and attendance. 	Complete, our cash registers at our golf courses have a time clock.	No Progress <i>Auditor's Note: Because the time clock on the cash register is for restaurant and pro shop employees only. The maintenance employees need a time clock.</i>
<p>5. Security Surveillance System We recommend management:</p> <ul style="list-style-type: none"> ■ a. Repair or replace existing surveillance system at Huntington Golf Course and install surveillance system at Querbes Golf Course. ■ b. Install a security camera near fuel pumps at both golf courses 	All security systems are new and the system includes cameras. We are currently getting quotes to add some exterior cameras at the gas pumps and other strategic locations. This work should be complete in the next few months.	Complete (2 Recommendations)

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
to provide additional security of fuel and observation by management.		
<p>6. Policies and Procedures Manual</p> <p>■ We recommend that management update the policies and procedures manual to address the key operations and activities of the organization noted above.</p>	We continue to update our department manual as new policies are needed and existing need updating, this is an ongoing process.	Partially Complete
<p>7. Expired Contract</p> <p>■ Management needs to ensure that a valid contract is prepared.</p>	Not sure what this refers to, since we have a valid contract with all of our providers.	Complete
<p>8. Website Enhancement</p> <p>■ We recommend management enhance the website by including at least:</p> <ul style="list-style-type: none"> ▪ Hours of operation ▪ Rates and fees ▪ Maps or directions to courses ▪ Tee time reservation information 	We are continuing to upgrade the information on the SPAR website and will take into consideration the recommendations. There is a map and directions to each course on our website and the new computer software that we are considering will allow automated tee times that we can link to from our website.	Complete
IAR 040108-01 Audit of the Department of Shreveport Public Assembly and Recreation (SPAR), Recreation Division 2/26/08		
<p>1. Automation of Participation Information Reporting</p> <p>■ Obtain a centralized automated scanner login and logout system to record participation usage.</p>	As stated in our last response, although an automated information recording is a modern form of gathering participant information in order to have it increase the “efficiency and effectiveness of our operations” it must have certain specifications. Already cited is the cost to the City for installing such a program at sixteen facilities. Another is the fact that due to our current computer system set-up we cannot interface with one another, nor can any one center’s data be accessed remotely. The manual recording system that we are currently using is accurate when accounting for participants in the facility. It may not be convenient for remote monitoring but it is certainly correct. The automated information recording systems can also fall victim to inaccurate compilation of data. Missing or lost cards can lead to participants using a manual override feature that can inaccurately account for participants—or just not logging in at all. With no LAN backup an entire history of participants can be wiped out with one	No Progress

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
	<p>power surge. Finally, we do not want any systems in place at any facility that will create a barrier or the feeling of a barrier between the users and the recreation facilities. SPAR will certainly keep this recommendation in mind when we are looking at a long term and strategic plan. As of 12/2/2015 same status.</p>	
<p>2. Expand the Walking/Running/Biking Trails System ■ Work with the Maintenance Division to establish a good maintenance schedule on all the trails.</p>	<p>As previously stated, this finding did not come as a surprise to SPAR since SPAR has long been an advocate of an expanded trail system. SPAR administration and the park planning staff knew the City's extended trail system did not meet the benchmark for a city of our size. But the bigger question was did the community want an extended trail system. In late 2006, SPAR received the results of it's master plan process and the community overwhelmingly wants the trail system in our city expanded and connected. This type of expansion of walking, bike and running trails will take long-term planning, coordination with other agencies, and large capital financial outlay. SPAR is currently in the process of working on a trail plan, and the landscape architect from SPAR is serving on the state's bicycle/pedestrian trail update committee. Although the City of Shreveport does not meet the benchmark for extended trails, it is fortunate to have fitness trails throughout the community. In more than eighteen parks, from A.B. Palmer to David Raines and Jacoby Ware to East Kings Highway, there are fitness trails for the citizen's use. For years, the maintenance division has utilized an inspection schedule to check for needed repairs and maintenance. As of 12/2/2015 same status.</p>	Partially Complete
Water and Sewerage		
IAR 906013-03 Audit of the Accuracy of Inside-Outside Water and Sewer Charges 12/11/13		
1. Undercharges for Water and Sewerage Customers	a. Complete. Permits and Inspections rely on the City's	Complete

RECOMMENDATION STATUS



IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>3. Unapproved Water Connections</p> <p>■ We recommend Water and Sewerage management in coordination with the Property Management Section develop a verification procedure to determine if future service addresses outside the City limits have been approved by the City Council to be connected to the City's Water System prior to establishing water service for customers.</p>	<p>Complete. The Department of Water and Sewerage relies on the information given to them by Permits and Inspection Division. See above.</p>	Complete
<p>IAR 600008-05 Limited Review of the Department of Operational Services (DOS), Water and Sewerage Customer Service Division, Shreveport Water Assistance Program (SWAP) 2/27/08</p>		
<p>1. Internet Website Addresses</p> <p>■ Consider adding the SWAP to the Departmental of Operational Services-Customer Service Division webpage with the ability, at the very least, to print the application.</p>	<p>We are unable to add the SWAP application to the website due to the Program being administrator by a third party. The third party list, with names and phone numbers, has been added to the Customer Service Division's webpage.</p>	Complete
<p>2. Applicant Survey/Documentation of Customer Service</p> <p>■ Require the contracted agencies to establish a consistent, documented method of recording, resolving, and/or forwarding customer concerns, suggestions, and/or complaints.</p>	<p>Water Customer fills out an application with the Administrator of SWAP. The Administrator sends a list of eligible candidates to the Customer Service Division. The Water Department checks each account and notifies the Administrator the dollar amount of the Water Assistance the customer is eligible. The list is then sent to Finance to accept payment from the Civic Appropriations city account. The Customer Service Division and the Administrator keeps documentation of who received assistance from SWAP.</p>	Complete
<p>IAR 600008-03 Limited Review of Department of Operational Services (DOS), Water and Sewerage Customer Service Division 2/27/08</p>		
<p>1. Standard Operational/Administrative Procedures Manual</p> <p>■ Develop and implement a policies and procedures manual which addresses key operations and activities of the organization.</p>	<p>The Customer Service Division recently completed a draft update of the Rules and Regulations for the Department. We are currently working on updating the Department's SOP's and will complete this task when our new phone system is installed in October/November of this year.</p>	Partially Complete
<p>2. Training and Development</p> <p>■ a. Adopt a standard training policy for the Customer Service</p>	<p>a. The Customer Service staff attends training classes when they are made available from the Human Resources Department. Several staff members that had</p>	Complete

RECOMMENDATION STATUS



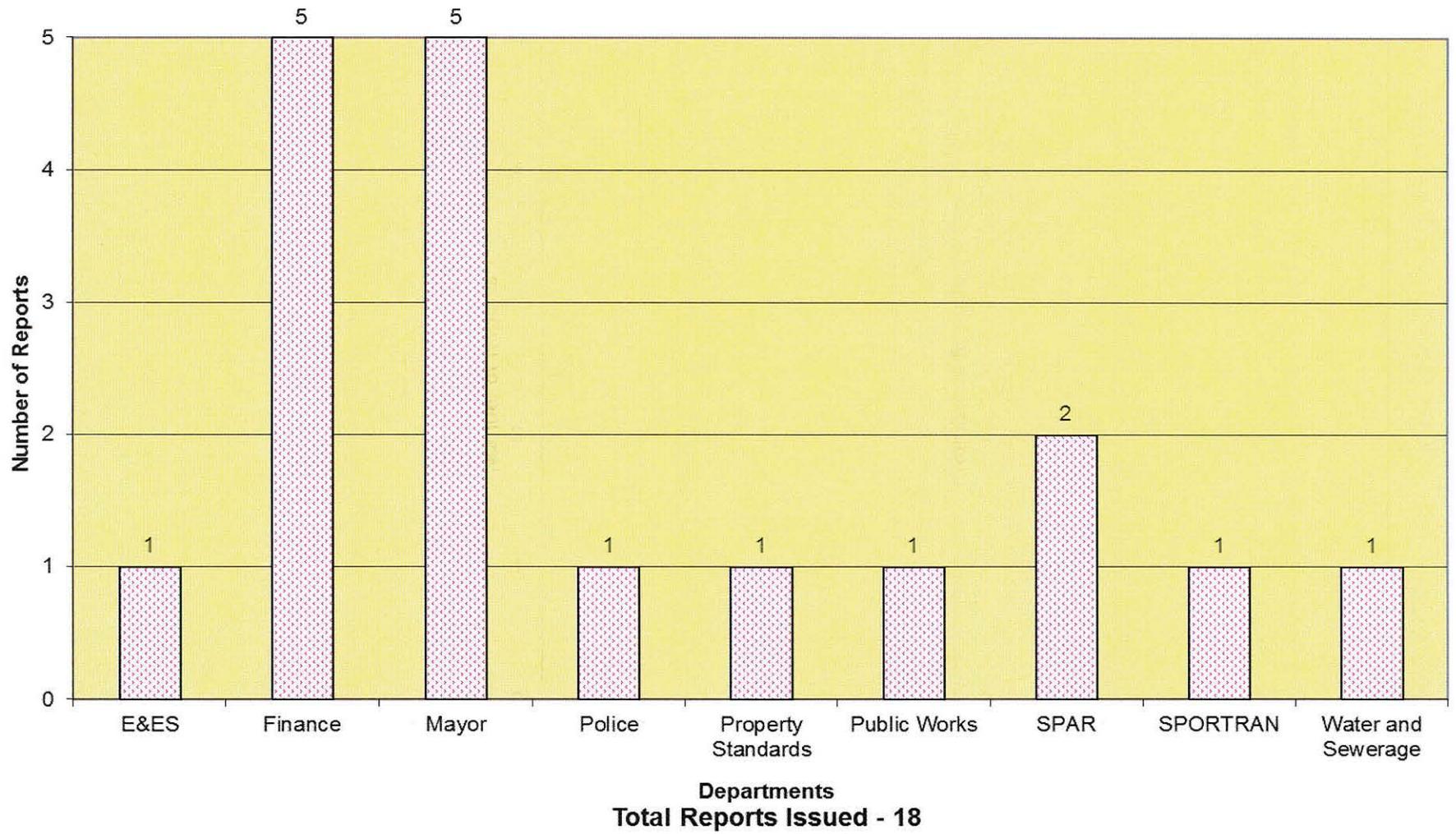
IAR 270015-07
December 23, 2015

Recommendation	Follow-Up Response	Status
<p>Division.</p> <p>■ b. Maintain a centralized computer record of training statistics to adequately monitor employees to ensure that the necessary training is received.</p>	<p>the prerequisites attended the Leadership Academy course. The Division has set up a training schedule for all new employees in addition to a monthly group training session conducted by the Revenue Operations Manager.</p> <p>b. Records of courses given by Human Resources are kept in the Human Resources files. Phone call monitoring check lists are kept in the employee files at Customer Service along with the monthly meetings held by the Revenue Operations Manager.</p>	<p>Complete</p>

DATA

Number of Reports Issued 1/1/11 to 12/31/14 By Department

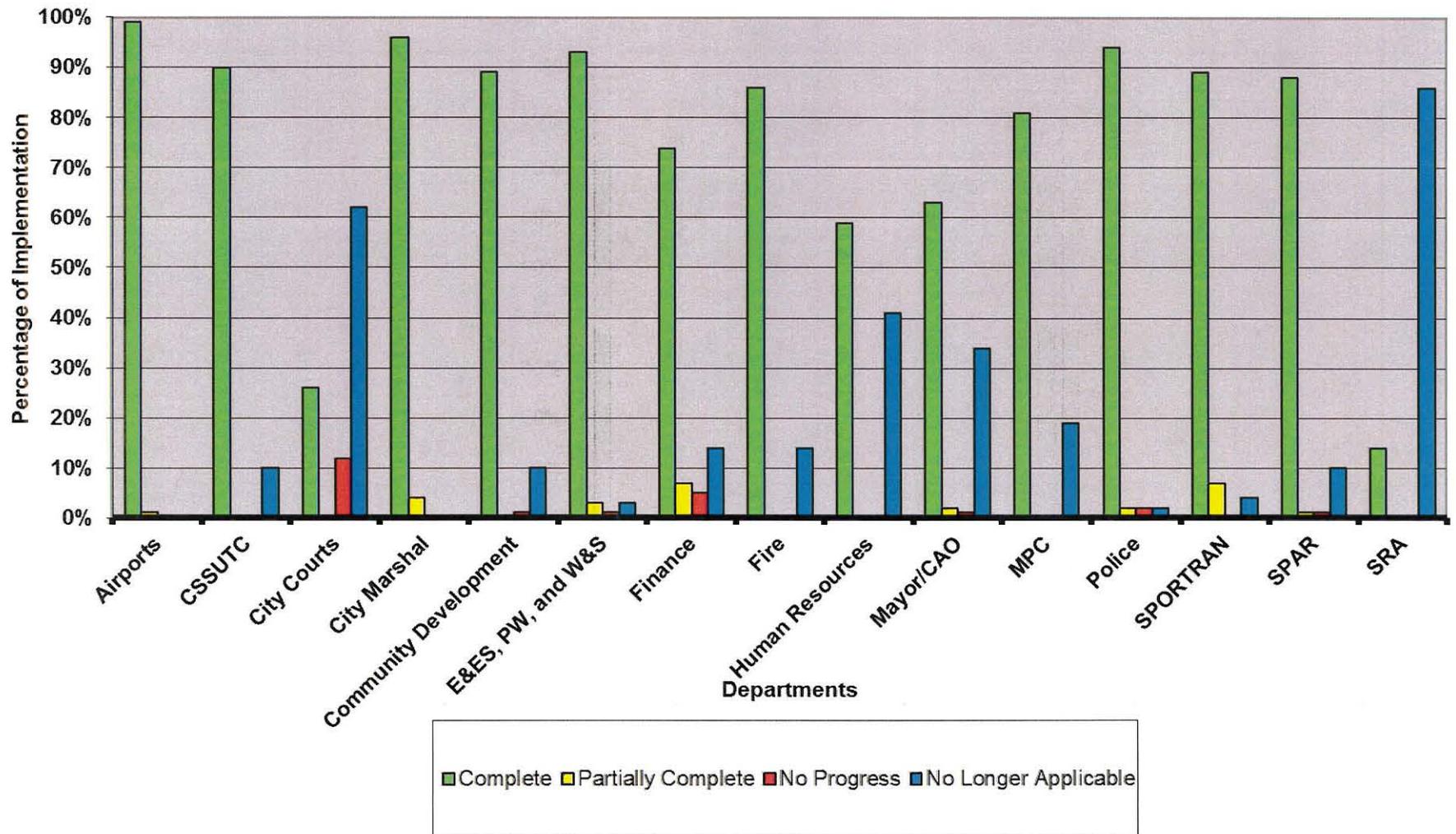
Chart A



2015 Annual Audit Follow Up

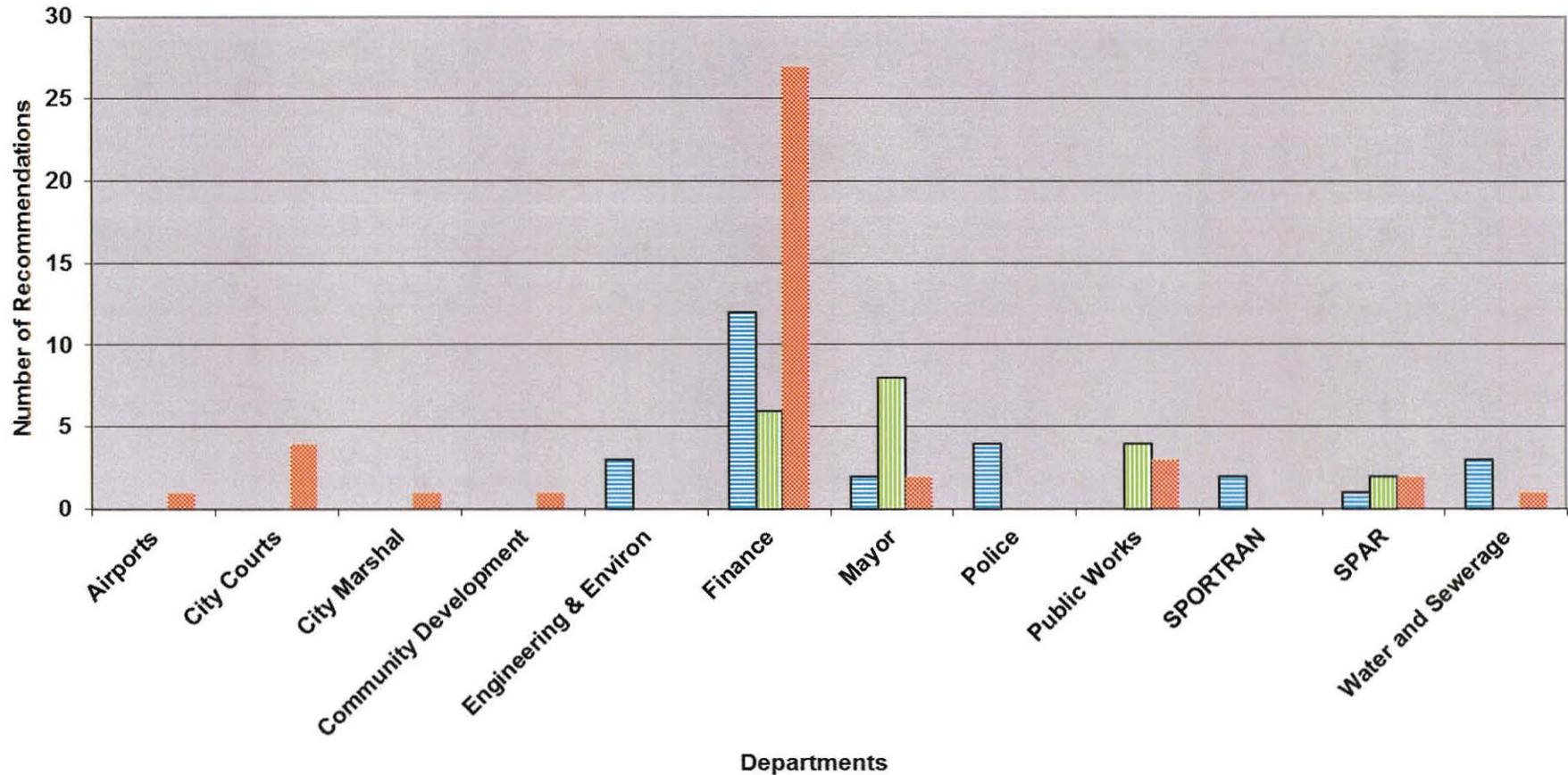
All Years (1992-2014) Percentage of Implementation By Department

Chart B

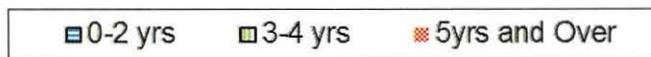


Open Recommendations Aging Schedule By Department

Chart C

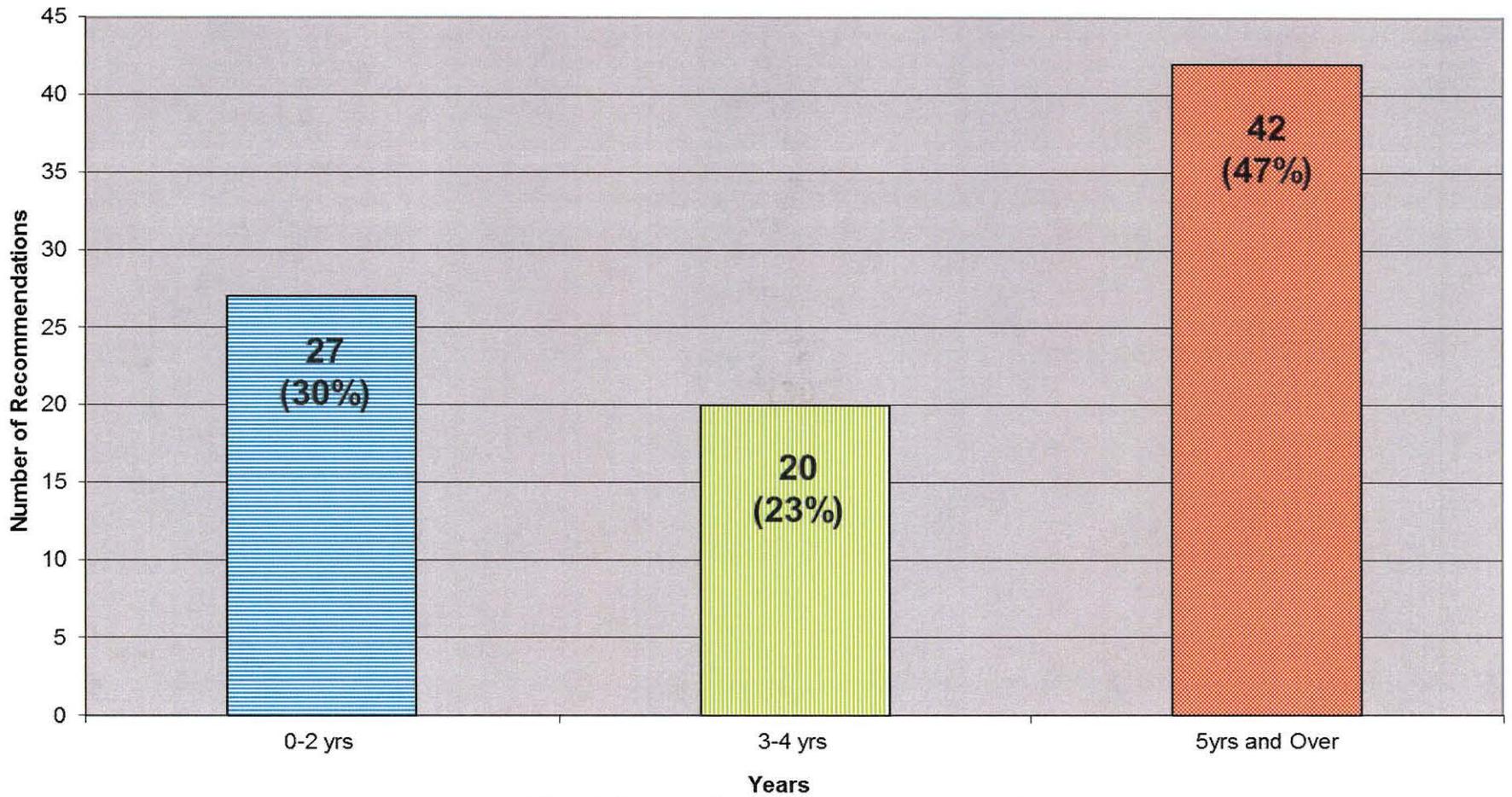


Total Open Recommendations-89



Open Recommendations Aging Schedule By Years

Chart D



Total Open Recommendations-89

**2015 Annual Audit Follow Up
Comparison of Risk Categories**

Chart E

