

**REPORT TO THE CITY COUNCIL
BY THE CITY INTERNAL AUDITOR
2011 ANNUAL FOLLOW-UP INTERNAL AUDIT
REPORT (IAR) 250213-01
March 13, 2013**





The Council
City of Shreveport

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March 13, 2013

Councilman Michael Corbin
Chairman, Shreveport City Council
P. O. Box 31109
Shreveport, LA 71130-1109

Dear Councilman Corbin:

Subject: IAR 250213-01 - 2011 Annual Follow-up

Attached please find the above-referenced report.

Sincerely,

Leanis L. Steward, CPA, CIA
City Internal Auditor

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Introduction

**2011 ANNUAL FOLLOW-UP
CITY OF SHREVEPORT
INTERNAL AUDIT REPORT (IAR) 250213-01**

OBJECTIVES

We have completed the annual follow-up on 91 audit recommendations that were cited in Internal Audit reports issued from January 1, 2009, to December 31, 2010. 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 73 incomplete recommendations carried forward from the 2009 annual follow-up (IAR 220710-03 dated April 16, 2010). 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.

SCOPE AND METHODOLOGY

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. The follow-up methodology included requiring City management to complete and sign questionnaires that defined the status of 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- **NO LONGER APPLICABLE** -- The recommendation no longer applies to the entity due to organizational and procedural changes, etc.

When management's questionnaire response indicated complete or no longer applicable, the follow-up methodology included:

- Interviewing appropriate operating personnel.
- Testing compliance with established or stated policies and procedures.
- Determining the effectiveness of established or stated policies and procedures.

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

- Reviewing for reasonableness management's written explanations and the documentation that was returned.
- Interviewing management 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 2,205 audit recommendations. The statuses of all 2,205 recommendations are as follows:

- Complete -- 1,804 or 81%
- Partially Complete -- 40 or 2%
- No Progress -- 16 or 1%
- No Longer Applicable/Removed/Archived -- 345 or 16%

The following table summarizes the results of the follow-up report and covers the period from January 1, 2008, through December 31, 2010.

Follow-up Report Title:	2011 Annual Follow-Up	2009 Annual Follow-Up
Follow-up Report Issue Date:	3/13/13	4/16/10
Period Covered:	1/1/09 to 12/31/10 (24mos.)	1/1/08 to 12/31/08 (12mos.)
Report Types Issued:		
■ Audit Reports:	6	8
■ Limited Reviews:	1	0
■ Special Reports:	1	4
■ Auditing Alerts:	3	1
■ Investigative Reports:	0	0
Total Reports with Recommendations:	11	13
Number of New Recommendations:	91	94
Number of Partially Complete and No Progress Recommendations carried forward from prior follow-up period:	106	66
Total Recommendations followed-up on:	197	160
Recommendation Statuses:		
■ Complete:	91 or 46%	34 or 21%
■ Partially Complete:	40 or 20%	64 or 40%
■ No Progress:	16 or 8%	42 or 26%
■ No Longer Applicable/Removed/Archived:	50 or 26%	20 or 13%



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/Removed/Archived	Total
Airports	114 or 98%	2 or 2%	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%	2 or 6%	2 or 6%	21 or 62%	34
City Marshal	26 or 96%	1 or 4%	0 or 0%	0 or 0%	27
Community Development	184 or 89%	0 or 0%	1 or 1%	21 or 10%	206
Finance	275 or 77%	18 or 5%	10 or 3%	53 or 15%	356
Fire	127 or 86%	0 or 0%	1 or 1%	20 or 13%	148
Mayor/CAO	271 or 63%	3 or 1%	0 or 0%	154 or 36%	428
Metropolitan Planning Commission <small>(MPC)</small>	13 or 81%	0 or 0%	0 or 0%	3 or 19%	16
*E&ES, PW, W&S <small>(formerly DOS)</small>	300 or 92%	13 or 4%	1 or 1%	11 or 3%	325
Human Resources	13 or 59%	0 or 0%	0 or 0%	9 or 41%	22
Police	87 or 98%	0 or 0%	0 or 0%	2 or 2%	89
SPORTRAN	18 or 95%	0 or 0%	0 or 0%	1 or 5%	19
Shreveport Public Assembly & Recreation <small>(SPAR)</small>	357 or 88%	1 or 1%	1 or 1%	43 or 10%	402
Shreveport Redevelopment Agency <small>(SRA)</small>	1 or 14%	0 or 0%	0 or 0%	6 or 86%	7
TOTAL	1804 or 81%	40 or 2%	16 or 1%	345 or 16%	<u>2205</u>

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



The report is divided into **five** 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 Status

- 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, 2009- December 31, 2010.
- Status of open recommendations from previous years and assigned risks.
- The External Audit Opinion for the period ending December 31, 2011.

Reports

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

Archived Reports

Includes those recommendations that are being archived because they have not been implemented in eight (8) years as of December 31st of the year that the report was issued.

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:

Tamika Ford
Staff Auditor

Approved by:

Leanis L. Steward, CPA, CIA
City Internal Auditor

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Annual Status



**ANNUAL REPORT
OPERATIONS OF THE CITY
FOR THE YEAR ENDED DECEMBER 31, 2012**

OBJECTIVES

We have completed a review of the operations of the City for the year ended December 31, 2012. Our objectives included the following:

- Express a conclusion regarding operations under review for the period January 1, 2009, through December 31, 2010;
- 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

The scope of the study of internal controls was limited to assessing the general controls surrounding the specific audits, limited reviews, and special reports completed during January 1, 2009, through December 31, 2010, by the Office of Internal Audit (OIA). General audit procedures included specifically referenced procedures noted in each audit. Other audit procedures utilized to complete this report included the following:

- Reviewing/analyzing audits, limited reviews, and special reports completed during January 1, 2009, through December 31, 2010;
- 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.

Archived Findings - Audit report findings and related recommendations that have not been implemented in eight (8) years as of December 31 of the year that the report was issued. Also included are those audited entities that have discontinued operations and/or those not receiving funding from the City.

OPERATIONS UNDER REVIEW DURING THE FOLLOW-UP PERIOD

During the follow up period, we completed 11 audits, limited reviews, special reports, and other reports, which contained 91 recommendations. (Refer to the 'Reports' section for a listing of all audit reports.)

Of the 91 suggested recommendations made during 2009 and 2010, we noted the following statuses:

- **69 (76%)** recommendations were determined to be **complete** because the action management had taken was sufficient to mitigate the control deficiencies.
- **17 (19%)** recommendations were determined to be **partially complete** because the action management had taken was not sufficient to mitigate the control deficiencies.
- **5 (5%)** recommendations were determined to have **no progress** because management had taken no action to mitigate the control deficiencies.
- **0 (0%)** recommendations were **no longer applicable/archived** due to organizational and 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.

- Strengthen controls exercised over tires and equipment inventory in Fleet Services Division.
- 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.

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.

- Ensure all required airport accounting transactions are automatically interfaced from Airport Business Manager (ABM) System to Financial Accounting Management Information System (FAMIS).
- Develop debt capacity and management policies for the Debt Service Fund.

OPEN RECOMMENDATIONS FROM PREVIOUS YEARS

The 2009 annual follow-up contained **106** open recommendations addressing actions necessary to remedy the observed deficient conditions. Our 2011 follow-up review indicated that management had, for the most part, either taken appropriate measures to mitigate the control weaknesses or the recommendations were no longer applicable/archived for **70 (66%)** of the **106** remaining suggested recommendations. (Refer to the 'Reports' section for a listing of all audit reports.)

Of the **106** open recommendations, we noted the following statuses:

- **22 (21%)** recommendations were determined to be **complete** because the action management had taken was sufficient to mitigate the control deficiencies.
- **23 (22%)** recommendations were determined to be **partially complete** because the action management had taken was not sufficient to mitigate the control deficiencies.
- **11 (10%)** recommendations were determined to have **no progress** because management had taken no action to mitigate the control deficiencies.



- **50 (47%)** recommendations were **no longer applicable/archived** due to organizational and procedural changes; or recommendations haven't been implemented in 8 years as of December 31 of the year that the report was issued.

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.

- 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.
- Inventory and document accordingly all assets at the Convention Center Hotel, Restaurant, offices, and other areas of the facility.
- 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.

- 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 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 Advanced Purchasing and Inventory Control System (ADPICS) and Contract Tracking systems by ensuring vendor certifications are correct and obsolete vendor records are purged.
- Maximize service to customers by adding the Shreveport Water Assistance Program (SWAP) to the Water and Sewerage Customer Service Division webpage with the ability to at least print the application.



- 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.

FISCAL YEAR 2011 EXTERNAL AUDIT OPINIONS

BKD LLP, the external auditors for the City of Shreveport, issued an Independent Accountants' Report on the Comprehensive Annual Financial Report for the City of Shreveport for the period ending December 31, 2011. The opinion was dated June 29, 2012. The opinions expressed by the external auditors were unqualified.

BKD LLP also issued an "Independent Accountants' 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 deficiencies, 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 an "Independent Accountants' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and Schedule of Expenditures of Federal Awards". 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 identified.

BKD LLP also issued an "Independent Accountants' Report on Compliance with Requirements That Could Have a Direct and Material Effect on the Passenger Facility Charge Program and on Internal Control Over Compliance in Accordance with the Passenger Facility Charge Audit Guide for Public Agencies and on the Schedule of Passenger Facility Charge Revenues and Disbursements". 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, 2010. 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.

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 "Reports" 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
External Auditor

Reports

**INTERNAL AUDIT REPORT (IAR) 250213-01
2011 ANNUAL FOLLOW-UP
CITY OF SHREVEPORT**

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Finding#	Recommendation	Follow-Up Response	Status
Airports			
AA 2010-06 Reconciliation Between Airport Business Manager (ABM) System and Financial Accounting Management Information System (FAMIS) 7/15/10			
1	<p>Reconciliation Between ABM and FAMIS Authorized personnel ensure all required transactions are interfaced from ABM to FAMIS. The interfacing of ABM to FAMIS should be an automated process to ensure that all required transactions in ABM are interfaced to FAMIS efficiently and accurately.</p>	<p>Airport personnel and Accounting personnel have located and corrected part of the difference. As of 12/31/11 the outstanding balance was \$3,721.05. A change in Airport personnel earlier has slowed the progress but both sides are continuing to work on it.</p>	Partially Complete (2 recommendations)
City Courts			
SR 650007-07 Special Report of City Courts-Computer Controls 12/19/07			
1	<p>Computer Security Limit update capabilities to job duties and perform periodic reviews of computer access to personnel's job duties to determine appropriateness.</p>	<p>Dan Haggerty, our software vendor, provided a security matrix showing the update capability of each security level. Ms. Jackie Watson, Supervisor in our office, verified that all employees were assigned the appropriate level based on their job duties. She regularly reviews the employees access levels to ensure that changes in job assignments are reflected accurately in the employees access level. However, there still exists a potential for an employee to manipulate records which they should not change because their job duties require that they be able to make changes based on certain circumstances. For example, the data entry clerk is required to insert the data into our systems from tickets received from the Police Department. As a part of her job duties, she must enter the charge code and correct it if she enters it incorrectly. This capability also allows her to change the charge even if she is doing so for nefarious purposes as happened in our earlier incident. We attempt to control this through the use of custom written exception</p>	Partially Complete

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IAR 250213-01
January 22, 2013

Finding#	Recommendation	Follow-Up Response	Status
	<p>Require passwords to be periodically changed.</p> <p>Enhance the audit log to include the user identification and workstation with transactions entries.</p>	<p>reports.</p> <p>The software system now requires password changes at regular intervals and allows the user to change their password upon request as well.</p> <p>Dan Haggerty, our software vendor, updated the software to capture the NT User ID in the archived records. Requests to further enhance the archived records has been made and a proposal has been approved to make changes to our system. We are awaiting a conference between the new Clerk of Court and the software provider. Additionally, our minute clerks are now signing their printed minute sheets so that we may track which employee entered minutes or made changes to the minutes.</p>	<p style="text-align: center;">Complete</p> <p style="text-align: center;">Partially Complete</p>
2	<p>Exception Reporting</p> <p>Create exception reporting that reports unauthorized employees closing case files, reducing ticket charges, changing ticket information, and changing case information.</p> <p>Create exception reporting that compares usage of user identifications to absenteeism records and the user's workstations.</p>	<p>Our previous response to this recommendation indicated that we have created several exception reports. We plan to periodically review attendance records to the Case Management System database to verify that employees' user ID's are not utilized on days that they are absent from work.</p>	<p style="text-align: center;">No Progress (2 Recommendations)</p>
City Marshal's Office			
IAR 100009-08	City Marshal's Office 12/31/09		
1	<p>Undocumented Employee Time and Attendance Data</p> <p>The City Marshal and Shreveport's Chief Administrative Officer should take appropriate actions to ensure that written operating policies and procedures are developed to ensure that:</p>	<p>The Marshal's Office continues to use the policy placed in motion years ago.</p> <p>This policy has been discussed with the Chief Administrative Officer, Dale Sibley.</p> <p>Records are maintained on all employees.</p>	

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AR 250213-01
January 22, 2013

Finding#	Recommendation	Follow-Up Response	Status
	<ol style="list-style-type: none"> 1. Time and attendance activities on all assigned employees are conducted consistent with related guidelines. 2. Leave accrual information on all employees assigned is consistent with data maintained by the Payroll Office. 3. Adequately documented employee time and attendance activity reports are maintained to support all individual payroll disbursements. 4. Detailed administrative policies and procedures regarding these and other applicable subjects adopted by management are disseminated to and complied with by all assigned employees. 		<p>Complete</p> <p>Partially Complete</p> <p>Complete</p> <p>Complete</p>
2	<p>Employee Performance Activities</p> <p>The City Marshal should take appropriate actions to ensure that periodic performance evaluations are completed on all assigned employees on a recurring basis. These actions should normally be completed and discussed with individuals assigned on their employment anniversary dates.</p>	<p>Issues are addressed when needed. Employee weakness is discussed and resolved as the issues arise. Chief Deputy no longer see the need to continue to write the same statements for the same deputy/deputies that continue to meet their required expectations within their area of work.</p>	<p>Complete</p> <p>(2 Recommendations)</p>
3	<p>Undocumented Complaint Data</p> <p>The City Marshal should take appropriate action to ensure that complaints received are adequately documented, including their status and final disposition.</p>	<p>All complaints are addressed immediately when brought to the Marshal or Chief Deputy's attention. Actions are taken based on the given circumstance as needed. These actions are outlined in the policy and procedures manual.</p>	<p>Complete</p>
4	<p>Operating Guidelines</p> <p>We recommend that management develop standard operating procedure instructions to guide responsible employees in performing their daily activities. These instructions should have adequate coverage; provide sufficient detail; be clear and unambiguous; permit easy, ready reference by users; and permit revision by</p>	<p>Employees are trained for various areas. Policy and procedures manual has been issued to each employee. Supervisors are in place for each division within the office.</p>	<p>Complete</p> <p>(4 Recommendations)</p>

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IAR 250213-01
January 22, 2013

Finding#	Recommendation	Follow-Up Response	Status
5	<p>management as needed. They should contain instructions pertaining to:</p> <ul style="list-style-type: none"> (a) specific administrative requirements to be followed in documenting and accounting for time and attendance activities, (b) how employees should accurately process and account for all cash transactions, (c) documentation required to accurately record daily operational transactions, and (d) accurate procedures for accounting and monitoring of city-owned assets. <p>Collection of Delinquent Revenue The City Marshal should take appropriate action to ensure that delinquent account bail bond cash forfeiture collection responsibilities are overseen by City Attorney employees, as stated in stated-issued legislation. The City Attorney should in turn ensure that written guidelines are developed by the administration to ensure that applicable procedures are conducted.</p>	<p>Bond Forfeitures – These issues are handled by the City Attorney's Office. Bench Warrants – Warrants are continuously being executed by the warrant division on a daily basis. Cash Bonds that are more than 3 years old are released to the City of Shreveport.</p>	<p>Complete (2 Recommendations)</p>
<p>Community Development</p>			
<p>IAR 130110-07 Department of Community Development, Rehabilitation Assistance Programs 7/29/10</p>			
1	<p>Project Files Review Organize files and review for completeness</p>	<p>This item is complete. The files are being properly maintained in a 6-pronged multi-sectioned file. A checklist is in each file to ensure that all relevant documentation is included. The Bureau Chief conducts frequent review of the files.</p>	<p>Complete</p>
2	<p>Coordination of Inspections Define the steps in a project that require inspections and define what types of inspections are required. Require that before any partial or final payments are made for work performed, that any required inspections have been passed for that work performed.</p>	<p>This item is now complete. We are working closely with Permits and Inspections to ensure that the specifications written by the Housing Inspectors are detailed and includes each item to be repaired or replaced. The Housing Inspectors are performing progress</p>	<p>Complete (2 Recommendations)</p>

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IAR 250213-01
January 22, 2013

Finding#	Recommendation	Follow-Up Response	Status
3	<p>Unauthorized Expenses Department personnel comply with authorization procedures to prevent future unauthorized payments.</p>	<p>inspections and inputting log notes into the OneRoof software. They are ensuring the work is properly done and that the contract and work specification is being provided to Permits and Inspections. A Field Supervisor was hired on September 16, 2010. He has since left and an Interim has been put into place. This item is complete. Department personnel is complying with authorization procedures to prevent unauthorized payments. Evidence was provided with the previous audit response.</p>	Complete
4	<p>Contractor Applications, Registration, and Background Checks Verifying information or researching additional information provided by contractors through Fair Share Office. Reviewing contractors for compliance with State Registration requirements Increasing the scope of the background Checks Requiring existing and new contractors to disclose felonies, misdemeanors, and investigations.</p>	<p>This item is complete. The contractors license stature is verified annually to confirm licensing and renewal of licenses. Staff checks periodically to verify that the contractors are in good standing with the State. The contractor application has been revised to include language referencing felonies and investigations. We currently check with appropriate law enforcement authority to determine any felony violations. The general contractor signs a criminal conviction certification. The HUD debarment list is checked on each contractor. Evidence was provided with the previous audit response.</p>	Complete (4 Recommendations)
5	<p>Documentation of Scope of Work Explained to Homeowner Ensure that project files include documentation that will provide evidence that work specifications have been explained to homeowners.</p>	<p>This item is complete. A pre-construction walk-through is conducted on each project with the homeowner, contractor, and inspector present. Minutes are documented and signed by all parties. A homeowner's manual explaining the program and detailing the homeowner's rights is provided. Evidence was provided with the previous audit response.</p>	Complete
6	<p>Customer Satisfaction Continue to support the complaint call system that was implemented as a result of concerns.</p>	<p>This item is complete. A complaint log documenting the date and nature of complaints has been implemented. A job evaluation survey has been revised to be completed by the homeowner after the completion of</p>	Complete

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AA 2007-04	Auditing Alert: Paint Your Heart Out 6/30/07	work. Evidence was provided with the previous audit response.	
1	PYHO Participant Eligibility Determine whether the funds (federal funds expended on homes that were not owned by the PYHO participants) should be reimbursed.	None	No Progress
Engineering and Environmental Services			
IAR 080309-04 Environmental Affairs Division 6/25/09			
1	Sanitary Sewer Pretreatment Permitting Fees Review the permitting fees and the costs associated with conducting the tests and consider increasing the fees.	Ordinance passed 12/09 which increased permit fee.	Complete
2	Oil/Grease Program Coordinate with the City's Permits Office and Metropolitan Planning Commission to be notified of new restaurants or change of ownership and explore the possibility of obtaining a list of food preparation facilities from Louisiana Department of Health to be used to determine the completeness of the list of permitted facilities. Incorporate any of the adopted procedures into the Standard Operating Procedures "Permitting of Food Service Facilities."	The Pretreatment Office now has the ability through Permits Plus to review all applications for Certificates of Occupancy as well as Building Permit applications to determine if the facilities in question should be covered by the Restaurant General Permit, and now can prevent the issuance of a building permit or Certificate of Occupancy until the facility has been properly permitted through the Pretreatment Office and equipped with the required grease control devices.	Complete
3	Construction Inspections and Approval Consider changing computer controls to only allow Environmental Affairs Division personnel to approve inspections before issuance of permit. Consider a periodic review of permits issued to inspections. Any of those found to have been permitted but not inspected should be further reviewed.	Environmental Services staff is set up in Permits Plus to approve erosion control plans submitted with building permit and/or land altering activity permit applications before the permit can be issued. This task is handled by the Storm Water division of the Environmental Services office, unless the site is located within the Cross Lake Watershed (in which case it is handled by the Watershed division of the Environmental Services office.) During land clearing and constructions, sites are inspected for compliance with erosion control plans and requirements.	Complete (2 Recommendations)

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4	<p>Segregation of Duties Separate the duties of invoicing, receiving and depositing payments.</p>	<p>Septic haulers are not invoiced-they purchase manifest tickets for their loads from one of the Pretreatment Inspectors. They pay with a check, and the Pretreatment Supervisor then prepares the revenue sheets and deposits the checks in revenue.</p>	<p>Complete</p>
<p>Finance</p>			
<p>IAR 600010-05 Special Report on the Late Deposits of Occupational License Taxes (OLTS) Finance Revenue Division 7/15/10</p>			
1	<p>Late Deposits and Lack of Restrictive Endorsement of Occupational License Tax Receipts Comply with A.P. 3-7 "Cash Receipts", specifically section 5b, by making mail deposits as soon as possible after receipt, preferably within 24 hours. This may require obtaining seasonal help and/or prioritizing work schedules during this time. Ensure that upon receipt all checks received are immediately and restrictively endorsed "For Deposit Only".</p>	<p>With the closing of the revenue location in the Annex, all cashiers are at one location where work can be better distributed and monitored to ensure that all license applications are processed daily.</p>	<p>Complete (2 Recommendations)</p>
2	<p>Goals and Objectives (For Bank Deposits) Review and evaluate its goals and objectives for effectiveness and consistency with its activities.</p>	<p>Every effort is made daily to ensure that all revenue is deposited within 24 hours of being received.</p>	<p>Complete</p>
<p>IAR 180209-07 Debt Service Fund and Debt Management for the City of Shreveport 12/31/09</p>			
1	<p>Debt Management Policies and Procedures Draft debt capacity and management policies to: 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</p>	<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)</p>

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2	<p>expenditures) necessary to evaluate the City's credit, as compared with acceptable municipal standards.</p> <p>Long-term Debt Service Fund Projection/Forecast 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>	<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)</p>
3	<p>Coordination With Bond Advisors/Financial Consultants 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>	<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>	<p>Partially Complete</p>
4	<p>Legal Debt Restrictions For each debt issue, we recommend the Finance Department establish and report a formal and comprehensive analysis of debt capacity and threshold limits.</p>	<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>	<p>Partially Complete</p>
5	<p>Centralized Record Management System 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>	<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>	<p>Partially Complete</p>
<p>SR 600008-15 Special Report of the City's Car Allowance Program and Vehicle Take-Home Policy 11/21/08</p>			
1	<p>City's Take-Home Vehicle Inventory vs. IRS Take-Home Inventory Complete an inventory of take-home vehicles. Investigate the difference between the City's reported</p>	<p>None</p>	<p>No Progress (3 Recommendations)</p>

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AA 2008-07	Eligibility Review of Board Appointees 3/31/08		
1	Eligibility Review of Board Appointees Obtain and utilize as part of the determination of monies owed, the ineligible businesses list from the Community Development Department.	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.	Partially Complete
SR 600008-04	Finance - Revenue Cashiering, City Hall Annex Location	Physical Security Environment 2/27/08	
1	Physical Security Issues Request Finance-Risk Management to perform a risk analysis of the building and cashiering area.	Location has been closed and building demolished.	No Longer Applicable
2	No City-Wide Security Policy City wide policy be developed addressing the physical security of all cash collection points.	Location has been closed and building demolished. Current revenue location has security camera and guards nearby.	No Longer Applicable
3	Access to Cashier Area and Other Sensitive Areas A policy be developed to prohibit access to the cashiering area after hours. Develop compensating controls to address the inadequacies of the physical layout of the cashier area. The areas be marked by restricted access signs.	Location has been closed and building demolished.	No Longer Applicable (3 Recommendations)
4	Employee Safety Consider utilizing security guards during operating hours. Designating parking for the cashiers as near as possible to the building.	Location closed and building has been demolished.	No Longer Applicable (2 Recommendations)
5	Daily Deposits/Funds Kept Overnight and Weekends Revise its collection and deposit procedures to allow for daily deposits of all revenue collected. Revise the courier service schedule to allow for funds to be picked up near the end of the workday. Consider creating a supervisory position for the Annex Cashiers to supervise and approve daily operations.	Location closed.	No Longer Applicable (3 Recommendations)
6	Security Camera and Panic Button Update or purchase a color security camera with 24 hour	Location closed, current location is covered by cameras.	No Longer Applicable (2 Recommendations)

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	<p>recording capability. Provide signage indicating restricted access and 24 hour surveillance.</p>		
7	<p>Inadequate Staffing/Organization Request the Personnel Division perform a study of the Cashiering Office to determine if reorganization of existing employees or additional employees are needed.</p>	<p>Location closed, all personnel are now at single location.</p>	No Longer Applicable
8	<p>Safety Training Exercises Require all employees and customers to comply with fire drill activities.</p>	<p>Location closed.</p>	No Longer Applicable
AA 2007-05 Fixed Assets at the Convention Center (Hilton) Hotel 7/30/07			
1	<p>Fixed Assets at the Convention Center (Hilton) Hotel All assets at the Convention Center Hotel, Restaurant, offices, and other areas of the facility be inventoried immediately by representatives of the City and documented accordingly.</p>	None	Partially Complete
IAR 050106-13 Audit of the Finance Department, Risk Management 12/29/06			
1	<p>Incident/Accident Notification To help ensure that Risk Management is aware of all incidents/accidents, the following procedure should be considered: Coordinate with Work-Kare to receive the post-accident drug test computer log (without the drug test result indicated). Risk Management follows up on any post-accident drug tests that have not been logged into the accident database. The accident review board database should include the employee's social security number for identification purposes.</p>	<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)
2	<p>Summary Reporting Management consider providing city-wide and departmental summary reports that would indicate</p>	<p>Risk Management publishes an annual report to identify and analyze historical loss trends to implement appropriate loss prevention and safety activities. The</p>	Partially Complete (Because no supporting documentation was

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3	<p>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> <p>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. <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>information focuses on type of accident, incurred and paid amounts over a 5 year period.</p> <p>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>	<p>received)</p> <p>Partially Complete (4 Recommendations)</p>
IAR 220506-05 Audit of the Finance Department, Fixed Assets Accounting System (FAACS) 7/31/06			
1	<p>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>	<p>None</p>	<p>No Progress</p>
2	<p>EDP System Capabilities (FAACS)</p> <p>We recommend that all Fixed Assets Representatives be able to input all asset transactions as they occur.</p>	<p>None</p>	<p>No Progress</p>
SR 906006-01 The Employees' Retirement System (ERS) 3/8/06			
1	<p>What We Should Do</p> <p>The ERS Board should establish/reestablish policies</p>	<p>The ERS Board voted at its December meeting to make some changes to the policies. It will no longer pay an</p>	<p>Partially Complete (3 Recommendations)</p>

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	<p>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>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>	
IAR 050405-06	Audit of the Finance Department, Purchasing Division 6/30/05		
1	<p>Computer Vendor/Contractor Files and Documentation</p> <p>We recommend that management consider the following:</p> <p>ADPICS Purchasing Vendor File</p> <p>d. Researching the possibility of an exception report that would compare the mainframe vendor files to the Fairshare/DBE directory; or reviewing the Fairshare/DBE vendors on a periodic basis to determine that the vendors' certifications are correct.</p> <p>f. Performing a purge of the obsolete vendor records.</p> <p>Contract Tracking System</p> <p>j. Requesting that the contract tracking system be changed to only allow nine-digits for the contractor/subcontractor identification; or creating an exception report that lists those contractors/subcontractors that are not nine-digits.</p>	<p>None</p> <p>None</p> <p>None</p>	<p>Partially Complete</p> <p>Partially Complete</p> <p>No Progress</p>
IAR 650010-04	Limited Review of Unresolved Compensatory Time-Off Assertions, Shreveport Fire Department 5/4/10		<p style="text-align: center;">Fire</p>

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1	<p>Unsupported Compensatory Time-Off Assertions Revise existing written guidelines specifying policies and procedures for proper settlement of employee compensatory time accruals. Ensure that revised policies are disseminated to all employees immediately. Ensure that all claims pertaining to compensatory time accruals are adequately supported and approved by designated individuals. Establish and maintain records containing each employee's compensatory time activities.</p>	<p>The Department has reviewed and revised its existing overtime/compensatory time policy to discourage accumulation of compensatory time in excess of 240 hours. Accrued time is documented and tracked by Assistant Chiefs and Division Chiefs then forwarded to the Deputy Chief on a quarterly basis.</p>	<p>Complete (4 Recommendations)</p>
IAR 070309-05 Audit of the Fire Department, Fire Prevention Division 12/9/09			
1	<p>Office Policy and Procedure Manual Develop and maintain a written policies and procedures manual that will clearly delineate authority and responsibility of individual employees.</p>	<p>We now have a Policy and Procedure Manual for Fire Prevention.</p>	<p>Complete</p>
2	<p>Revenue Receipts Perform daily deposits in accordance with A.P. #3-7.5(b)(1). Ensure that someone other than the personnel receiving the funds and issuing the receipts regularly monitor and verify all receipts. Establish and maintain a revenue receipt log to record cash receipts as they are received. The log should include a least the receipt number, date received, amount received, check number, received from, received by, and purpose.</p>	<p>We are now maintaining a revenue receipt log to record cash receipts as they are received. We now have a procedure that is being used to do this. Daily deposits are being done in accordance with A.P.#3-7, 5(b)(1).</p>	<p>Complete (3 Recommendations)</p>
3	<p>Controls Over the Permits Plus Computer System Verify that the permit fee is paid prior to issuance of permit. Enter the dates approved, issued, expired, and inspected in Permits Plus and in the permit file for all permits at the time of the transaction.</p>	<p>We are now using the archive system to enter the dates approved, issued, expired and inspected in Permits Plus and in permit file for all permits at the time of the transaction, no later than the next morning.</p>	<p>Complete (2 Recommendations)</p>
4	<p>Permit Files Documentation Comply with requirements for permits.</p>	<p>We have started archiving all our documentation. We have created a procedure in which this is done.</p>	<p>Complete (2 Recommendations)</p>

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	Develop a documented policy that states criteria or requirements for waiving fees.	We have created a policy in which citizen requests for any permit will be handled courteously and promptly. These permits are needed to ensure that proper guidelines are in place and are carried out accordingly. Also, there is a procedure in place for Permits Plus database input. There was no need to make a policy that states criteria or requirements for waiving fees. We added this information to the back of the Permit Application Form under Permit Exceptions.	
5	<p>Centralized Record/Database Management System Obtain or establish a centralized record management system. Consider providing inspectors with the ability to access Permits Plus System while in the field via laptops.</p>	Everything is now being centralized through the archiving system. This is done by using the Shared Drive so all inspectors can look at this information.	Complete (2 Recommendations)
6	<p>Conducting Inspections Ensure that annual/routine inspections are performed timely. Ensure that inspections are being coded properly. Develop a database of all buildings/occupancies that are subject to inspections by the Fire Prevention Division.</p>	We have established a Fire Inspection Guideline Policy. In June 2012, we started an Archiving system that now gives us a database system of all the buildings/occupancies that are subject to inspection by the Fire Prevention Division. Permits Plus and FireRMS are also database systems where this information can be found. All of these information management systems would create a database of occupancies that we have inspected. The information will only be that of buildings we have inspected. Until we put the data in the system, we will not know if it has not been inspected in a twelve month period. Starting in January 2013, we will be working on identifying every business in the City of Shreveport. The Fire Prevention Division would like to inspect or cause to be re-inspected all businesses in the city limits at least once a year. We are not able to do so because of a shortage of manpower.	Complete (3 Recommendations)
7	Inspection Files Establish a filing system to maintain hardcopies of inspection files for back up to the electronic files.	We are now archiving all files. We are also keeping hard copies in the office for at least three years.	Complete

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8	<p>Quality Control Program Fire Prevention should develop a documented quality control program to ensure that inspections are properly completed and the subsequent recording of inspection information.</p>	<p>We now have a Quality Assurance Policy that we are using now. Guidelines have been established to ensure accountability is at the forefront of what we do every day.</p>	<p>Complete</p>
9	<p>Employee Morale Management should take appropriate action to correct or mitigate any situations or issues that have caused these employee morale problems to occur.</p>	<p>Our office now looks more people friendly and with the changes made with new staff members, I feel the morale is a lot happier.</p>	<p>Complete</p>
10	<p>Requests for Educational Programs Develop and maintain a request log to track/document requests for educational programs and the status of the requests whether it was fulfilled, pending, or declined. Include at least the name or organization name, date request was received, date request was fulfilled, and type of program requested.</p>	<p>We have developed a form we use for program requests. We also maintain a notebook with all the requests in it.</p>	<p>Complete</p>
11	<p>Fire Prevention Position Title Chief of Fire Prevention should request to the State Civil Service Board that the position titles and any related duties of the aforementioned positions be changed to comply with the actual duties being performed by the Fire Prevention employees. Consideration should be given to renaming the positions to "Fire Prevention Officer."</p>	<p>Our titles are State Civil Service titles. Our office cannot change that. The State Civil Service did change the Fire Inspector title to Fire Prevention Officer.</p>	<p>Complete</p>
12	<p>Training on Loss Estimation When budget allows consider obtaining training in loss estimation for the fire investigators.</p>	<p>This is a funding issue.</p>	<p>No Progress</p>
<p>IAR 070208-12 Audit of the Fire Department, Administration Division 9/3/08</p>			
1	<p>Centralized Human Resources Consider hiring a human resource manager when the budget allows.</p>	<p>Complete: The need for a human resource manager has been by hiring Durrell Tuberville and Personal Solutions Inc. as a contract Human Resource Manager. This action was approved and funded by the Shreveport City Council. Mr. Tuberville has direct involvement in recruiting, hiring, employee records management and employee counseling to ensure compliance with civil service law and departmental policies.</p>	<p>Complete</p>

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Mayor			
AA 2010-01 Riverfront Park Extension Project 3/31/10			
1	<p>Riverfront Park Extension Project These are areas that need to be addressed by the City's Administration:</p> <p>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>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>Bond counsel opinion was sought. The bond counsel suggested that the proceeds be reimbursed to the Proposition No. 8 bond proceeds account. Bond proceeds have not been reimbursed.</p> <p>The feasibility of the continued development of the Cross Bayou is being studied.</p>	Partially Complete
IAR 200108-18 Audit of the Robinson Film Center (RFC) Contract with the City of Shreveport 12/31/08			
1	<p>Loss of Grants Funding/Financial Stability Evaluate funding needs and identify the best strategies to meet the operational needs of the RFC.</p>	<p>By adopting a new three-year strategic plan and implementing an aggressive reduction in the operational and payroll budget, Robinson Film Center has managed to decrease reliability on government funding to 8%, per the attached unaudited June 30, 2012 financial statements.</p> <p>Robinson Film Center has also generated more support through membership programs and special events to counteract changes in the levels of support from traditional sources.</p>	Complete
2	<p>Training and Development of Staff Perform an assessment of training and development for its staff based on its mission, goals, and objectives.</p>	<p>A policy of hiring experienced professionals in their fields in key managerial positions has been followed. For example, Meghan Hochstetler, Media Educator, and Tootie Morrison, Food and Beverage Manager bring years of related expertise in their respective fields. Both have succeeded in growing the number of clients served through the departments.</p> <p>Also, the Board of Directors continues to be made up of</p>	Complete

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3	<p>Board of Directors Conflict of Interest Disclaimer Center's board considers amending the corporate bylaws to include provisions therein to address possible conflict of interest situations, such as engaging in doing business with the Center, related time frames for conducting business with the Center, and employment by the Center, etc.</p>	<p>business and community leaders that support the leadership and ongoing success of Robinson Film Center through their stewardship.</p> <p>Bylaws were revised in May 2011 and amended on May 16, 2012 and contain Article VIII regarding conflicts of interest.</p>	Complete
4	<p>Compliance with Contract Terms and Requirements RFC management and Board members develop written procedures to use their best efforts to hire qualified persons at all levels who are representative of the local demographic.</p>	<p>Current Robinson Film Center hiring practices have resulted in a shift to becoming more of a reflection with local demographics.</p> <p>Managerial staff is made up of 50% female and 50% racial minorities.</p> <p>With a staff of 37, nine which are full-time and 28 part-time, 51% are female and 13% are African American.</p> <p>Minorities and females make up 89% of Robinson Film Center's full-time staff.</p> <p>As employment opportunities arise, positions are open to all applicants and available to anyone who meets the qualifications for the position.</p> <p>Robinson Film Center continues to actively work towards achieving a balance between the organization's staff and the community it serves.</p>	Complete
5	<p>Policies and Procedures Manual Management develop and implement a comprehensive policies and procedures manual which addresses key operations and activities of the organization.</p>	<p>Robinson Film Center's Personnel and Policies Manual has been updated by the Board of Directors, with procedures clearly stated and policies to be followed.</p> <p>The manual is given to new employees at time of hire and copies are kept in different departments, including the business office, where it is readily available to all staff at any time.</p>	Complete
IAR 200208-17 Audit of the Downtown Development Authority 12/31/08			
1	<p>Fixed Assets We recommend that DDA coordinate with the City to</p>	<p>DDA contacted City of Shreveport for city fixed asset tags and spoke to Doris LaCour in Accounting. We asked</p>	Partially Complete

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	<p>place City fixed asset tags on the City-owned equipment used for Streetscape.</p>	<p>for 100 tags, but received only 40. We have requested additional tags. We have documented and tagged 40 items as we await the arrival of the additional city tags. The streetscape inventory list (of tagged items) and two pictures of tagged items are included with this document. (Auditor's Note: These items are in workpaper file.)</p>	
Police			
IAR 060108-11 Audit of the Police Department, Administration Division, Technical Services Bureau 6/30/08			
1	<p>Information Security and Integrity Obtain software that adequately protects policies and procedures information from unauthorized users.</p>	<p>Management feels that steps already in place are sufficient, and that additional security measures are not warranted. The policy and procedures files available on LAN are in Microsoft Word as read only files. Although the files can be copied and saved, the master copy which is kept in the Planning and Research Unit is not affected. In addition, the files made available electronically are for reference only, and only paper copies signed by the Chief of Police are considered official documents. Therefore, any attempt to manipulate any official copy of the rules and regulations cannot be accomplished by accessing the files available on LAN.</p>	Complete
2	<p>Work Space Consideration should be given to remodeling or relocating the Special Events Unit and Fleet Services Unit.</p>	<p>Fleet Services: As a result of organizational changes, the Superintendent of Vehicle Maintenance and clerical staff are now physically located at the police garage. Their new location provides for on-site supervision and interaction with employees directly involved in the daily operation of Fleet Services. The remaining two technical services personnel have been reassigned to the Uniform Services Division and will remain in their current location in the basement of the police department. They will be supervised by a police sergeant who is physically located in that same location. Special Events: Although the Special Events Unit does</p>	Complete

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		<p>operate in a relatively small work area, the amount of space available to each employee housed there is consistent with many other areas of the City and Police Department. Special Events work is unique and operates more effectively when the employees work in close proximity to each other satisfying the need to communicate verbally from desk to desk. In addition, the unit has access to at least three different rooms on the same floor equipped with conference tables for holding meetings and to conduct planning. Management believes that the location of the Special Events Unit is adequate, and that no significant changes are needed.</p>	
Public Works			
AA 2010-02	Permit Status 4/14/10		
1	<p>Permit Status We recommend that the Permits and Inspections Division: Enhance the computer controls so that only those permits that had passed all its inspections, to include the final inspection, would be labeled as 'finalized'. Periodically review the permits to determine that the computer records reflect the actual inspections performed by the inspectors.</p>	<p>We were successful in passing an ordinance that will allow us to refuse a permit to a contractor who has an existing permit over 6 months old that may be in dispute. We periodically cleanup the permits that may be in violation.</p>	<p>Complete (2 Recommendations)</p>
IAR 080409-02	Fleet Services Division 2/11/09		
1	<p>Controls Exercised Over Tires and Other Equipment A physical inventory of all assets maintained by the division is conducted and the results accurately recorded as soon as possible. The acquisition value of all assets on-hand is properly recorded on inventory records. There is an accurate accounting of all transfers of assets to other operating locations. The division's activities are conducted consistent with related written guidelines.</p>	<p>All tires purchased by Fleet for city vehicles are engraved with COS marking. They are loaded in the FASTER system for tracking. All spares that come through Fleet will be properly tagged and loaded in the system. Any spare purchased by Streets or transferred to Streets will be included in their inventory. We are continuously checking and inventory for accuracy and accountability.</p>	<p>Partially Complete (5 Recommendations)</p>

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Finding#	Recommendation	Follow-Up Response	Status
2	<p>Accuracy of Vehicle Asset Data System 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>We put the price of all new vehicles in our system when they are purchased. Continuously checking the system to find a way to track depreciation schedule to match that of Finance.</p>	Partially Complete
3	<p>Controls Over Disposition of Automotive Tires Should ensure that employees are thoroughly familiar and comply with established policies and procedures pertaining to disabling tires no longer used.</p>	<p>All tires are cut to ensure they are no longer useable. All employees are aware of this policy and are routinely checked for compliance with rule.</p>	Complete
4	<p>Operational Economy and Efficiency Should take appropriate actions to ensure that: Individual time and attendance policies and procedures are adequately monitored and enforced. Time clocks are used to ensure that evidential employee attendance is maintained. Associated manpower expenses are adequately supported. Employee absences are adequately justified and documented. Absence requests and reports are approved by duly designated employees only.</p>	<p>All employees (except the Chief Supervisor) are required to scan in/out through the biometric clock or use timecards, to include office personnel. The Superintendent monitors all leave, sick time off and is the only one who approves form 24's.</p>	Complete (5 Recommendations)
5	<p>Asset/Computer System Utilization Should take appropriate actions to ensure that: Necessary actions are undertaken to capitalize on the bar code scanner equipment system acquired. The necessary computer software is procured and installed to ensure effective and efficient inventory control practices.</p>	<p>Inventories are scheduled at least twice a year. Sample inventories or also conducted. The bar code scanner is used to conduct inventories and check property in/out. We are in the process of changing from Faster to Collective Data Software and a bar code system has been purchased and will be in place for this system also.</p>	Complete (2 Recommendations)
6	<p>Lack of Adequate Documentation on Tires</p>	<p>After tires are properly cut they are logged and sent</p>	Complete

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 IAR 250213-01
 January 22, 2013

Finding#	Recommendation	Follow-Up Response	Status
7	<p>Disposed/Retread Should develop adequate procedures requiring that documentation be maintained on the disposition of all tires; whether they are discarded or recycled as retreads.</p> <p>Lack of Scheduled Tire Maintenance and Rotation Provisions 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>away for proper disposal. We still no longer use retread.</p> <p>We rotate tires on the vehicles that come to our shop for oil changes but we are still trying to get all vehicles that go to outside vendors to get their oil changed to come in regularly or to schedule on a consistent basis. Trucks that have grips and highways can't be rotated.</p>	Partially Complete
8	<p>Review of Employment Records Should take appropriate actions to ensure that: Performance evaluations are completed and included in related personnel files within prescribed time periods. A tickler system is established that facilitates completion of appraisals when due. Personnel files are adequate and complete on employees assigned. Individual action documents are filed promptly in respective folders. Official files are maintained by a designated entity within the division.</p>	A proper record/evaluation system has been established and maintained by an administrative assistant and reviewed by the Superintendent.	Complete (5 Recommendations)
9	<p>Professional Training Should develop a related administrative procedure that encourages the employment of service professionals who have received adequate training exposure for the employment being filled.</p>	All mechanics have been offered training classes to enhance their craft. We have had several organizations come into provide training and many employees have been sent off for training on new system. Employees are encouraged to request desired training and when feasible it is provided.	Complete
IAR 080308-06 Streets and Drainage Division 2/27/08			
1	<p>Controls Over Equipment and Supply Assets Ensure that adequate supply management guidance procedures and controls are adopted to ensure proper accountability of operating assets and related supplies.</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 H Drive.	Partially Complete (Because no supporting documentation was provided)
2	<p>Small Engine Repair Shop Operation Develop adequate written guidelines addressing the need</p>	All equipment worked on will be documentation of by operator, parts and cost. Documentation is being put	Partially Complete (Because no supporting

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 IAR 250213-01
 January 22, 2013

Finding#	Recommendation	Follow-Up Response	Status
	for viable maintenance and inventory control procedures.	into computer on H Drive XL.	documentation was provided)
3	<p>Physical Accessibility Practices Develop physical security measures that limit accessibility of personnel and traffic to asset storage areas.</p>	Restrictive parking areas have been established. Supply area and equipment area have been secured by an electric gate at entrance.	Complete
4	<p>Utilization of Automated Computer Systems Ensure that discrepancies pertaining to automated system assets are promptly reported to the Information Technology Division for corrective action.</p>	Computer systems have been installed at supply and the equipment shop. All transactions are installed into computer for accountability.	Complete
Shreveport Public Assembly and Recreation (SPAR)			
IAR 040108-01 Department of Shreveport Public Assembly and Recreation (SPAR), Recreation Division 2/26/08			
1	<p>Automation of Participation Information Reporting 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 power surge. Finally, we do not want any systems in place at any facility that will create a barrier or the feeling of a	No Progress

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 January 22, 2013

Finding#	Recommendation	Follow-Up Response	Status
2	<p>Expand the Walking/Running/Biking Trails System Work with the Maintenance Division to establish a good maintenance schedule on all the trails.</p>	<p>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.</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.</p> <p>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.</p> <p>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.</p>	Partially Complete
Shreveport Redevelopment Agency (SRA)			
SR 600007-08 Special Report of Shreveport Redevelopment Agency 12/19/07			
1	<p>We recommend that the SRA formalizes and adopts policies and procedures for the SRA including, but not limited to, eligibility criteria, application process, evaluation process for viability of plans submitted, expropriation process, sale process, and monitoring and follow-up process.</p>	None	<p>No Longer Applicable SRA has not been as active since the sale of properties owned by the SRA was complicated by the 2006</p>

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Finding#	Recommendation	Follow-Up Response	Status
2	SRA develop a reporting process and requires the requesting agencies that purchase the properties to submit standard, annual reports of results to the SRA of what has been done with the properties.	None	<p>No Longer Applicable</p> <p>SRA has not been as active since the sale of properties owned by the SRA was complicated by the 2006 amendments to Article 1, Section IV of the Louisiana Constitution. The SRA's 2013 budget consist of \$800 in the Operating Reserves.</p>
Water and Sewerage			
IAR 600008-05 Water and Sewerage Customer Service Division, Shreveport Water Assistance Program (SWAP) 2/27/08			
1	<p>Electronic Data Processing (EDP) Applications/Enhancements</p> <p>Consider using "left over" funds from prior years to automate the communication process between the City and the contracted SWAP agencies.</p>	<p>A contract with Agency states what the Agency has the capability of doing to process SWAP payment. Agencies use the City facilities, such as recreation centers to allow potential customers with needs to turn in applications. The recreation centers are used to make it convenient for the needy. A lot of the customers that are applying for SWAP do not have computers to process their application.</p> <p>The City continues to use the phone and fax to communicate with the Agency along with email.</p>	Complete
2	<p>Internet Website Addresses</p> <p>Consider adding the SWAP to the Departmental of Operational Services-Customer Service Division webpage</p>	<p>We will need to get with the Information Technology Department to see if this task can be accomplished.</p>	No Progress

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 IAR 250213-01
 January 22, 2013

Finding#	Recommendation	Follow-Up Response	Status
3	with the ability, at the very least, to print the application. Applicant Survey/Documentation of Customer Service Require the contracted agencies to establish a consistent, documented method of recording, resolving, and/or forwarding customer concerns, suggestions, and/or complaints.	Will add this to the 2013 contract to be acquired by the administrators of SWAP.	Partially Complete
IAR 600008-03 Water and Sewerage Customer Service Division 2/27/08			
1	Telecommunications Capability A Voice Automated Answering System should be investigated to allow callers the opportunity to leave pertinent information which could then be retrieved later for investigation by a representative.	The City purchased a new phone system and software.	Complete
2	Electronic Data Processing (EDP) Enhancements Consider upgrading the current system or purchasing a new one to meet its needs.	The City purchased a new billing system and software.	Complete
3	Work Order Processing Upgrade or purchase a system to satisfy its needs and requirements. Consider purchasing laptops for those employees following up on work orders.	The City purchased a new billing system and software.	Complete (2 Recommendations)
4	Span of Control Investigate the feasibility and costs with purchasing laptops for field operations personnel and automating the work order process.	The City purchased a new billing system and software.	Complete
5	Documentation of Customer Complaints Establish consistent, documented method of recording, resolving, and/or forwarding customer concerns, suggestions, and/or complaints. Document and forward concerns beyond the scope of CSD to DOS administration. Conduct annual surveys of a sample of customers.	The City purchased a new billing system and software.	Complete (3 Recommendations)
6	Standard Operational/Administrative Procedures	Currently updating SOP's to correspond with the new phone and billing system.	Partially Complete

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January 22, 2013

Finding#	Recommendation	Follow-Up Response	Status
	<p>Manual Develop and implement a policies and procedures manual which addresses key operations and activities of the organization.</p>		
7	<p>Training and Development Adopt a standard training policy for the Customer Service Division. Maintain a centralized computer record of training statistics to adequately monitor employees to ensure that the necessary training is received.</p>	<p>The Human Resource Department offers training for professional development.</p>	<p>Partially Complete (2 Recommendations)</p>
8	<p>Job Descriptions/Job Audits Develop job descriptions for those positions that have been added to the position roster. Consult with the Personnel Office to determine whether job audits should be performed on the various positions.</p>	<p>All job descriptions have been updated with the correct department name, Department of Water and Sewerage, along with responsibilities and accountabilities.</p>	<p>Complete (2 Recommendations)</p>
9	<p>Space Needs Concerns for the Customer Service Division Request a study be performed of the space needs concerns for the CSD Office.</p>	<p>The City built a customer service building at 2139 Greenwood Road.</p>	<p>No Longer Applicable</p>

Archived Reports



ARCHIVED FINDINGS DISPOSITION OF UNIMPLEMENTED AUDIT RECOMMENDATIONS

OBJECTIVE

The objective of this section is to list unimplemented audit recommendations contained in prior audit reports.

CRITERIA

Our definition of **Archived Findings** are: Audit report findings and related recommendations that have not been implemented in eight (8) years as of December 31st of the year that the report was issued. Also included are those audited entities that have discontinued operations and/or those not receiving funding from the City.

SCOPE AND METHODOLOGY

The work was performed in accordance with A.50 of the Internal Audit Office Operating Instructions Manual. The process used included analyzing each unimplemented audit recommendation and determining the impact of the non-action on the overall control structure of the entity being audited. As such, no audit procedures were performed in compiling this report.

CURRENT SITUATION AND ITS EFFECTS

The Annual Follow-Up (AFU) is a database of unimplemented audit recommendations. Since 1992, we have used the AFU primarily as a way of tracking audit recommendation implementation. Therefore, all unimplemented audit recommendations (including those that are partially implemented and no action taken) are included in the report.

The below referenced reports are "archived" for the following reasons:

- No response was received from management regarding status.
- No progress was made due to budget constraints.
- Some recommendations were partially implemented and management needed more time to completely implement recommendations.

Fiscal Impacts Of Recommendations

The cost of implementing internal control improvements should not exceed the benefit. Although we do not generally provide estimates of the cost of implementing our recommendations, care is taken to avoid making suggestions that are not economically feasible. Therefore, the Audit and Finance Committee (AFC) may need to consider discussing the cost of implementing our recommendations and perhaps weigh these costs against the ongoing cost of the weak controls we have found in our audits. Nonetheless, the removal of the



recommendation must be decided by the AFC.

Alternative Actions Considered/Conclusions

One alternative to the implementation of the audit recommendations aimed at reducing risk of loss of City assets would be for the AFC and the administration to formally decide not to make the improvements and to formally accept the risk of doing so. However, we advise the administration to be cautious in not choosing to implement these previously agreed-upon improvements without a more comprehensive analysis.

We performed an analysis in December 2012 and suggested 33 recommendations to be archived. Additionally, these archived recommendations should be included in a repository of audit needs in order to determine if the same situation exists when the entity or other similar entities is audited in the future.

**Unimplemented Audit Recommendations
To Be Removed/Archived**

The following audits and related recommendations will be removed or archived as an audit need to be followed up on whenever the activity is audited again.

UNIMPLEMENTED AUDIT RECOMMENDATIONS TO BE REMOVED/ARCHIVED				
<u>DEPARTMENT</u>	<u>REPORT NUMBER</u>	<u>DATE ISSUED</u>	<u>Age of Report (Years)</u>	<u># OF RECOMMENDATIONS</u>
City Courts	IAR 110204-03	8/31/2004	8	21
Fire Department, Maintenance Division	IAR 070104-07	12/28/2004	8	11
Fire Department, Training Division	IAR 070204-01	2/18/2004	8	1
TOTAL				33

Prepared by:

Tamika Ford

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Staff Auditor

Approved by:

Leanis L. Steward

Leanis L. Steward, CPA, CIA
City Internal Auditor

tf



IAR 250213-01
January 22, 2013

c: Mayor
CAO
City Attorney
Clerk of Council
City Council
External Auditor
Finance Director

ARCHIVED REPORTS



IAAR 250213-01
January 22, 2013

Finding#	Recommendation	Last Reported Follow-Up Response	Last Reported Status
City Courts			
IAAR 110204-03 Audit of City Courts 8/31/04			
1	<p>Functionality of the Computer Application</p> <p>a. Limit personnel's update capabilities to job duties. c. Restrict updating of a record to one person at a time. d. Link delinquent fees, contempt fees, and warrants to specific citations. e. Require edits for court dates and payment dates.</p> <p>f. Enhance the search capabilities for alias name and driver's license. g. Enhance the chronology for the citations.</p>	<p>a. None c. None d. None</p> <p>e. System now prohibits past dates, holidays and weekends. However, there has been no change in allowing future dates. We do however, have reports which can detect some date problems.</p> <p>f. None</p> <p>g. We have made a few modifications to enhance case chronology so that all entries which affect the group will also appear at the case level. This will never be 100% efficient until the group issue is addressed as documented in recommendation 1d.</p>	<p>No Progress No Progress No Progress</p> <p>Partially Complete</p> <p>No Progress</p> <p>Partially Complete</p>
2	<p>Analysis of Receivables</p> <p>a. Research the possibility of pursuing collections on the past due unpaid fines by either use of a collection agency or the provisions of Article 886 of the Louisiana Criminal Code. b. Create an aged receivable report to identify violations that are currently due, amounts over 60 days old, etc. c. Analyze trends such as cases not prosecuted and amended that would affect receivables. d. Identify and resolve those cases that are in pending status with no events scheduled.</p>	<p>a. None</p> <p>b. Report was created but does not aid the court in correcting the situation. c. Falls outside the realm of control of the City Court. d. Over 75% of these cases have been corrected by an employee hired by the court for this issue. This work is ongoing.</p>	<p>No Progress</p> <p>Partially Complete</p> <p>No Progress</p> <p>Partially Complete</p>
3	<p>Collections Contract</p> <p>We recommend the City Courts seek from the contractor the following:</p>	<p>This information has been requested however, virtually no progress has been made. This issue is</p>	<p>Partially Complete (4 Recommendations)</p>

ARCHIVED REPORTS



IAR 250213-01
January 22, 2013

Finding#	Recommendation	Last Reported Follow-Up Response	Last Reported Status
4	<p>Recommendation of monies collected and disbursed by the contractor.</p> <ul style="list-style-type: none"> a. Final reconciliation of monies collected and disbursed by the contractor. b. All monthly bank statements and collection reports. c. An upload indicating amount collected and contractor's fees. d. Resolution/explanation regarding double posting of payments and no posting of refunds. <p>Court Minutes</p> <ul style="list-style-type: none"> a. The court minutes should indicate the correct author for the original court minutes and any subsequent changes. b. Once the court minutes have been placed in the file folders, do not allow any changes or deletion of original court minutes, except by the supervisor. Any changes to the court minutes should be indicated as "Amendment". c. Institute supervisory review of court minutes and/or judges sign-off of court minutes. d. Provide a signature block for the minute clerks and require that they sign the court minutes placed in the file folders. 	<p>large in scope and could require an audit solely directed to reconcile and resolve these issues.</p>	
5	<p>Driver's License Forfeitures (DLF)</p> <p>Management should process the backlog of DLF information and continue to ensure that current DLF information is being sent to the State.</p>	<ul style="list-style-type: none"> a. Issue regarding users without update capabilities has been corrected. b. None c. None d. None 	<p>Partially Complete</p> <p>No Progress</p> <p>No Progress</p> <p>No Progress</p>
6	<p>Ticket Processing</p> <ul style="list-style-type: none"> a. Develop a viable reporting procedure to account for and reconcile all tickets. This would require accounting for all tickets (written, voided, expunged, etc.) and periodically reporting skips in the numerical sequence of tickets. b. Review the feasibility of uploading ticket data from the Police Department database into the Case Management 	<p>The court has an employee devoted to processing DLF cases. We have collected over 2.1 million dollars from DLF cases since we began sending them to the state in 2004. The backlog is nearing completion and we are staying current with our cases on a monthly basis.</p> <ul style="list-style-type: none"> a. We have reports for daily ticket inputs. However, as explained in our plan of action accounting for all tickets is not possible for the reasons stated. b. We have seen some presentations that companies have given for SPD. However, SPD has not 	<p>Partially Complete</p> <p>Partially Complete</p>

ARCHIVED REPORTS



IAR 250213-01
 January 22, 2013

Finding#	Recommendation	Last Reported Follow-Up Response	Last Reported Status
Fire			
IAR 070104-07 Audit of the Fire Department, Maintenance Division 12/28/04			
1	<p>Automated Work Order System</p> <p>We recommend that management implement an automated work order system that allows for prioritization and justification of work and that will interface with an automated inventory system. To allow this work order system to be a valuable management tool, requests should be tracked from inception to resolution. This system would track the number of services requested and completed, including helping management and technicians more efficiently record and track the costs of repairs (labor and parts), time to repair, days out of service, etc.</p>	<p>The Sun Pro system mentioned in the audit has been dropped. We have bought a system that should do the job as good or better than the Sun Pro system. Collective Data System is the system we bought. This system will answer a lot of the questions and problems found in the audit. Such as electronic work orders, parts inventory control, tracking and reordering for stocking purposes. Workload and planning for preventative maintenance.</p> <p>We will start the Collective Data system program after the physical inventory in Dec. 2009. We have already input vehicles and employee info into the system. We have been tracking part usage and reordering for the last two months to get a start on data for parts. We will input this into the system to get a starting place. We hope to have the system up and working in Jan. of 2010.</p>	Partially Complete
2	<p>Inadequate Inventory Control System</p> <p>a. Establish an adequate automated inventory control system over parts and supplies that is interfaced with an automated work order system. Specifically, all inventory records should include usage, purchases, etc. for all maintenance supplies.</p> <p>b. Perform and document periodic inventories of maintenance supplies routinely to ensure accuracy of accountable records.</p> <p>c. Develop a parts and supplies inventory policy and include in the maintenance division's policy and procedure</p>	<p>The collective Data System should control the inventory status for management to be aware of the needs of the parts to be reordered. This should keep the Fire Maintenance Division current of the inventory any time of the year. This will make the Dec. physical inventory easier and more accurate. We have moved to a new location for fire maintenance. Much larger with a divided parts and shop area. Technicians are not allowed to pull their own parts anymore.</p>	Partially Complete (4 Recommendations)

ARCHIVED REPORTS



IAR 250213-01
January 22, 2013

Finding#	Recommendation	Last Reported Follow-Up Response	Last Reported Status
3	<p>manual. d. Limit access to parts and supplies. An employee (e.g., stock clerk or authorized personnel) should be assigned the duty of dispensing inventory as needed to technicians.</p> <p>Work Orders Documentation a. Implement the automated work order system that will aid in more efficiently capturing and recording information such as labor, parts, vendor, and total costs. b. Include standard times or estimated times for maintenance work to be performed for comparative analysis purposes of management. c. Ensure that all costs (i.e. parts, labor, vendor costs, etc.) have been totaled for accuracy in calculating maintenance costs by apparatus. d. Assistant Chief of Maintenance should review and sign off on work orders to document review. e. Record when the repair/service was requested, either on the work order or in a log book of requests for repair/service. This will aid in determining the efficiency of fulfilling service requests.</p>	<p>This should be rectified with the Collective Data system. All areas of the work order will have to be completed for the work order to be completed and closed out for posting (including parts, labor hours and labor amounts).</p>	<p>Partially Complete (5 Recommendations)</p>
4	<p>Training and Development b. Increase budget for training and ensure all division employees are adequately trained. This training may consist of the necessary skills to stay abreast of ever changing vehicle technology and service techniques and to keep up-to-date with modern repair practices and standards. c. Develop a written policy on personnel training and development to be included as part of the policies and procedures manual.</p>	<p>We need an increase in the training budget to ensure all division employees are kept adequately trained.</p> <p style="text-align: center;">None</p>	<p>No Progress</p> <p>No Progress</p>
IAR 070204-01 Audit of the Fire Department, Training Division 2/18/04			
1	<p>Policies and Procedures Manual We recommend that management develop and implement a policies and procedures manual which addresses key operations and activities of the organization. At a</p>	<p>The status of the recommendation is presently partially complete. This project was done under supervision of our previous Chief of Training, Brian</p>	<p>Partially Complete</p>

ARCHIVED REPORTS

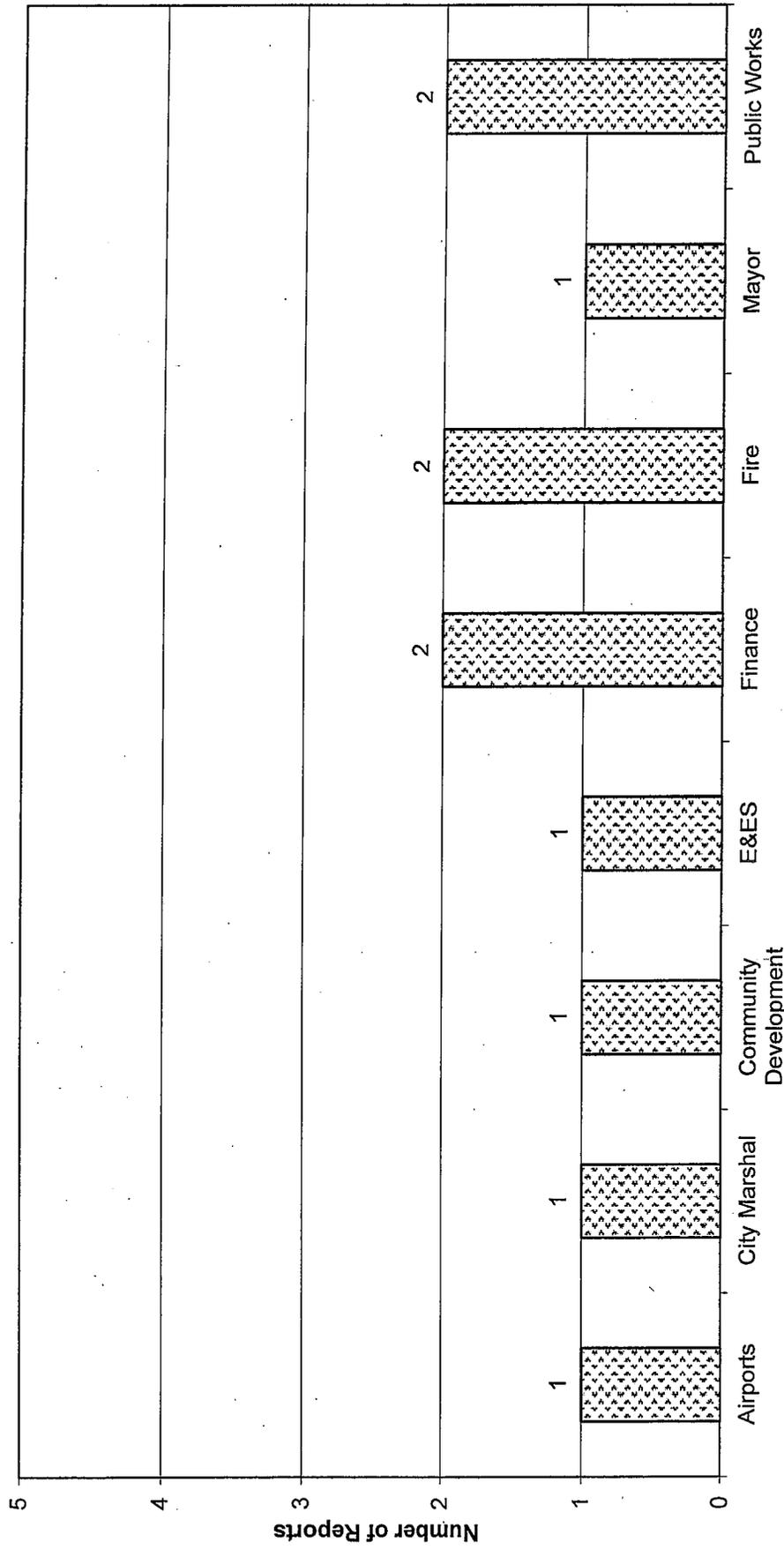


IAR 250213-01
 January 22, 2013

Finding#	Recommendation	Last Reported Follow-Up Response	Last Reported Status
	<p>minimum, general office procedures should include the assignment of responsibilities for the various tasks being performed.</p>	<p>Hollins. Chief Hollins has since retired and this request had not been given proper priority. I am now the Chief of Training (Louis Johnson) and I will commit to the completion of the Training Manual for the academy. The majority of the policies for this manual are in place and ready to be placed in an organized manual. I am providing you documentation as proof that this project has been underway. In order to complete this project it will require the binding and editing of the completed document and the addition of approximately 3-4 other policies. I respectfully request that you would grant my division an additional 60-90 days in order to complete the items contained in this recommendation.</p>	

Data

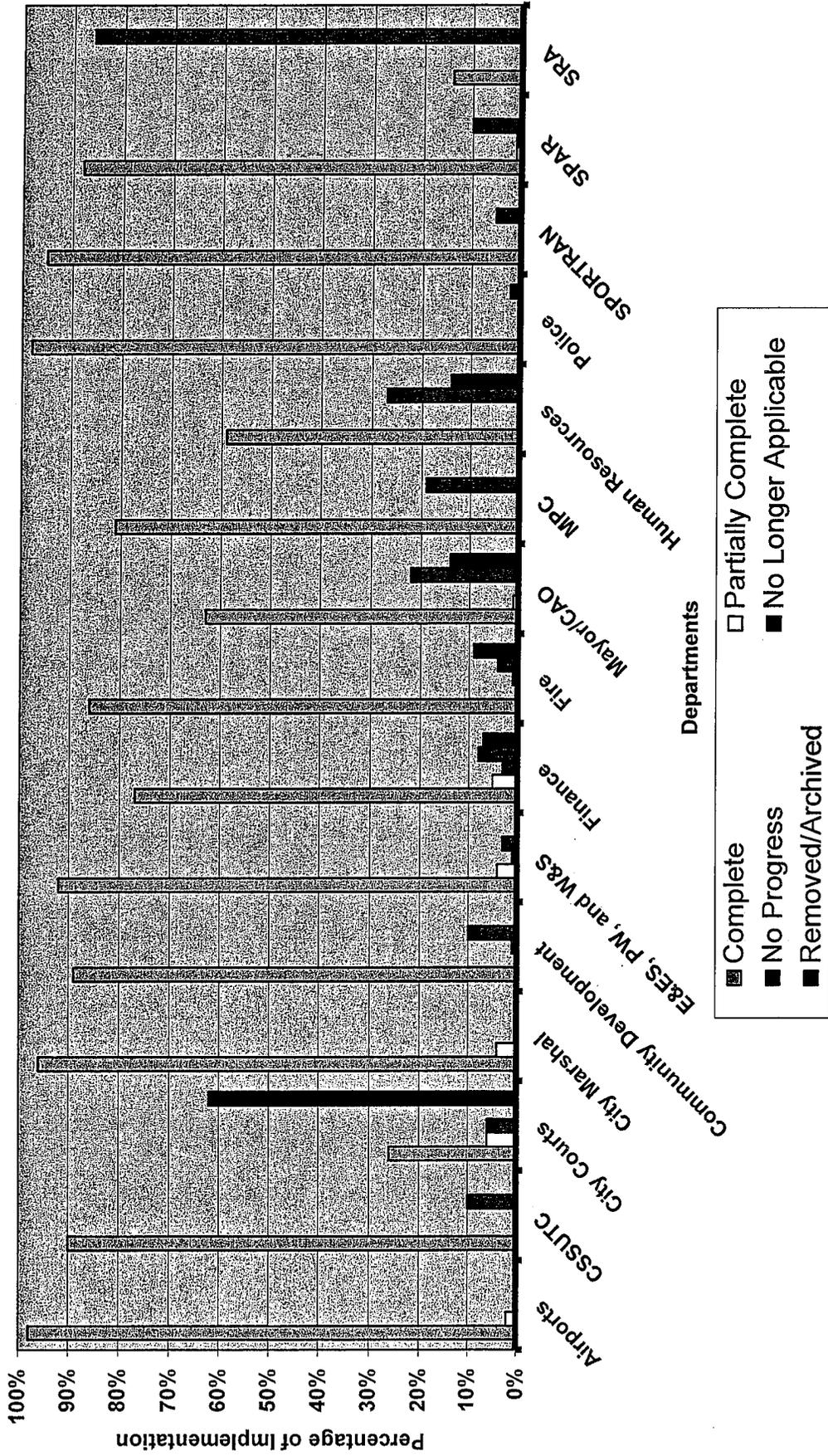
**Number of Reports Issued
1/1/09 to 12/31/10 By Department**



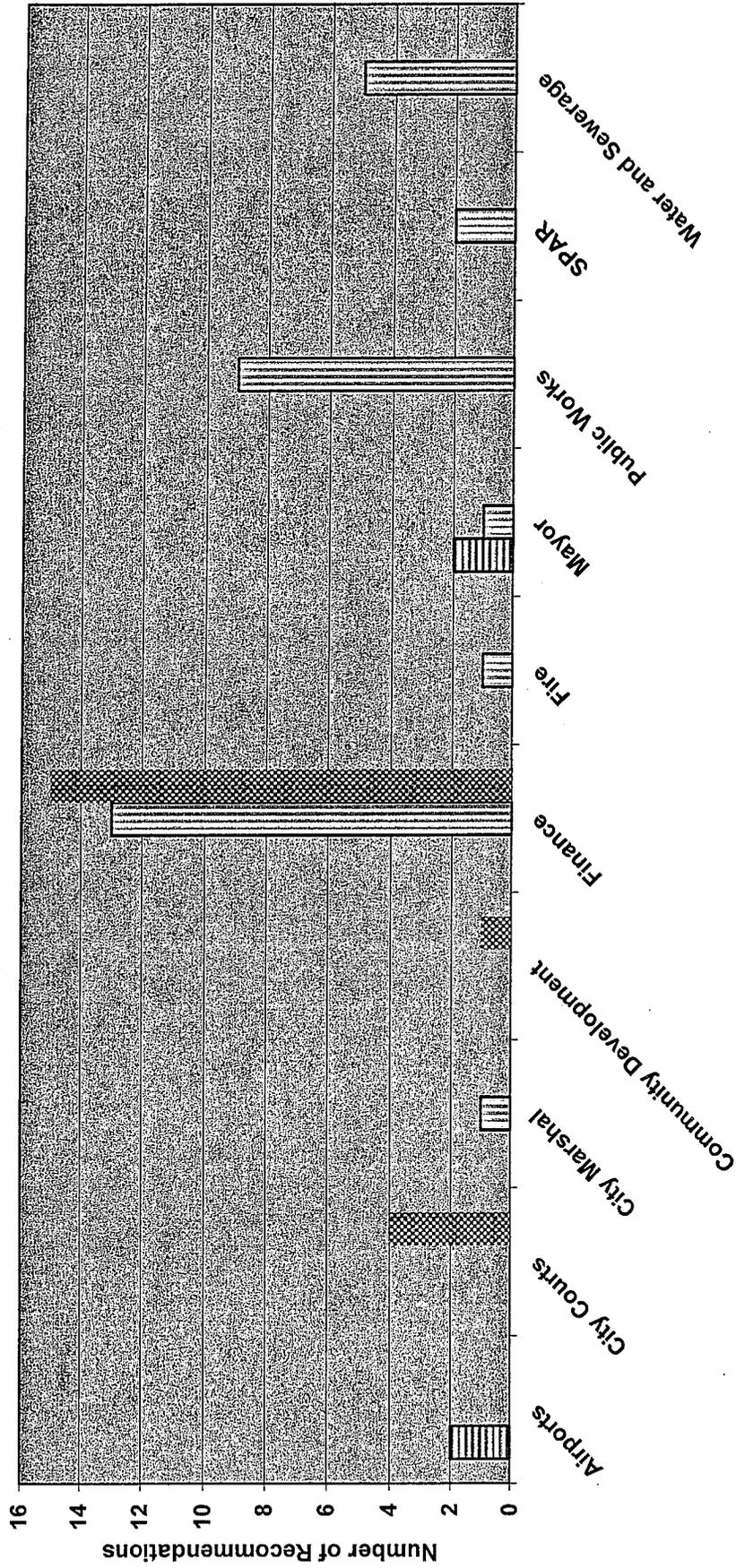
**Departments
Total Reports Issued - 11**

2011 Annual Audit Follow Up

All Years (1992-2010) Percentage of Implementation By Department



Open Recommendations Aging Schedule By Department

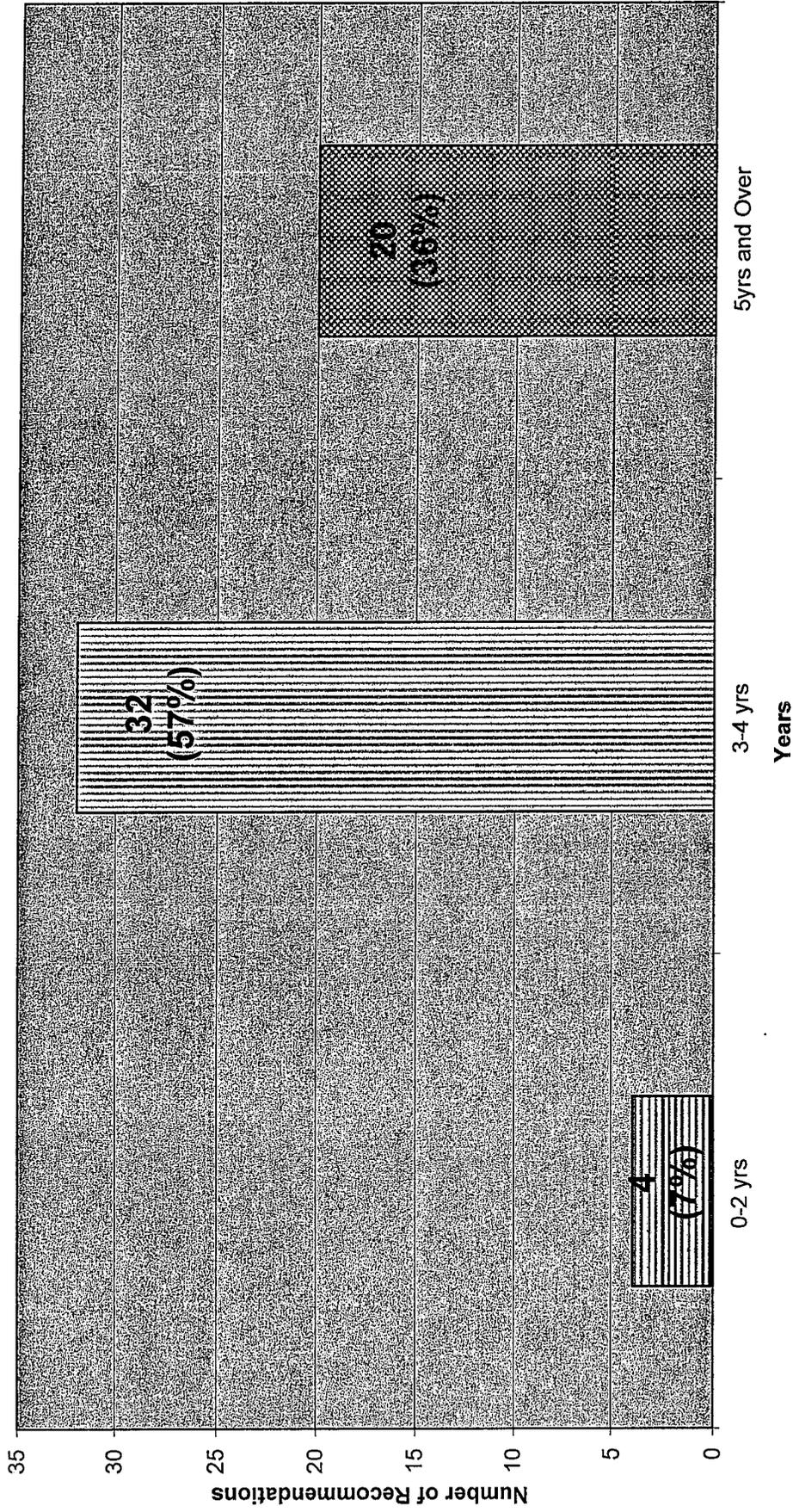


Departments

Total Open Recommendations-56

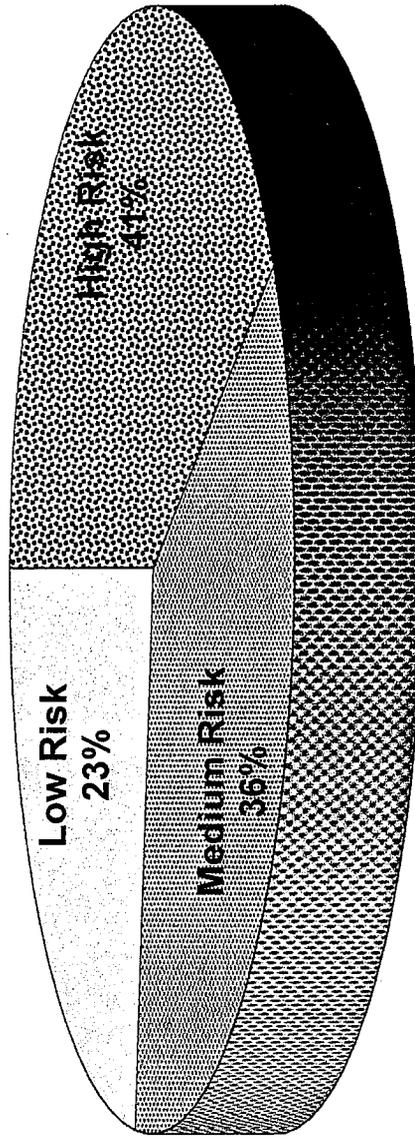
▨ 0-2 yrs
▨ 3-4 yrs
▨ 5 yrs and Over

Open Recommendations Aging Schedule By Years



Total Open Recommendations-56

2011 Annual Audit Follow Up
Comparison of Risk Categories



**2011 ANNUAL FOLLOW-UP
STATUS OF RECOMMENDATIONS**

Audit Report No.	Date	Audit Report	C	PC	NP	NLA	Total
		Airports					
AA 2010-06	07/15/2010	Reconciliation Between Airport Business Manager (ABM) System and Financial Accounting Management Information System (FAMIS)		2			2
		City Courts					
SR650007-07	12/19/2007	Special Report of City Courts - Computer Controls	1	2	2		5
		City Marshal					
IAR 100009-08	12/31/2009	City Marshal's Office	12	1			13
		Community Development					
IAR 130110-07	07/29/2010	Dept of Community Development, Rehabilitation Assistance Programs	10				10
AA2007-04	06/30/2007	Auditing Alert - Paint Your Heart Out			1		1
		Engineering and Environmental Services (E&ES)					
IAR 080309-04	06/25/2009	Environmental Affairs Division	5				5
		Finance					
IAR 600010-05	07/15/2010	Special Report on the Late Deposits of Occupational License Taxes (OLT's) Finance-Revenue Division	3				3
IAR 180209-07	12/31/2009	Debt Service Fund and Debt Management for the City of Shreveport		5	4		9
SR600008-15	11/21/2008	Special Report of the City's Car Allowance Program and Take-Home Vehicle Policy			3		3
AA2008-07	03/31/2008	Auditing Alert - Eligibility Review of Board Appointees		1			1
SR600008-04	02/27/2008	Special Report of the Finance-Revenue Cashiering, City Hall Annex Location, Physical Security Environment				14	14
AA2007-05	07/30/2007	Auditing Alert - Fixed Assets at the Convention Center (Hilton) Hotel		1			1
IAR 050106-13	12/29/2006	Audit of the Finance Department, Risk Management		6			6
IAR 220506-05	07/31/2006	Audit of the Finance Department, Fixed Assets Accounting System (FAACS)			2		2
SR 906006-01	03/08/2006	The Employees' Retirement System (ERS)		3			3
IAR 050405-06	06/30/2005	Audit of the Finance Department, Purchasing Division		2	1		3
		Fire					
IAR 650010-04	05/04/2010	Limited Review of Unresolved Compensatory Time-Off Assertions, Shreveport Fire Department	4				4
IAR 070309-05	12/09/2009	Audit of Fire Department, Fire Prevention Division	18		1		19
IAR070208-12	09/03/2008	Audit of the Fire Department, Administration Division	1				1
		Mayor					
AA 2010-01	03/31/2010	Riverfront Park Extension Project	0	2			2
IAR220108-18	12/31/2008	Audit of the Robinson Film Center (RFC) Contract with the City of Shreveport	5				5
IAR200208-17	12/31/2008	Audit of the Downtown Development Authority		1			1
		Police					
IAR060108-11	06/30/2008	Audit of the Police Department, Administration Division, Technical Services Bureau	2				2
		Public Works					
AA 2010-02	04/14/2010	Permit Inspection Status	2				2
IAR 080409-02	02/11/2009	Fleet Services Division	15	7			22
IAR080308-06	02/27/2008	Streets and Drainage Division	2	2			4
		SPAR					
IAR040108-01	02/26/2008	Audit of the Department of Shreveport Public Assembly and Recreation (SPAR), Recreation Division		1	1		2
		Shreveport Redevelopment Agency					
SR600007-08	12/19/2007	Special Report of Shreveport Redevelopment Agency				2	2
		Water and Sewerage					
IAR600008-05	02/27/2008	Water and Sewerage Customer Service Division, Shreveport Water Assistance Program (SWAP)	1	1	1		3
IAR600008-03	02/27/2008	Water and Sewerage Customer Service Division	10	3		1	14
		Totals	91	40	16	17	164

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

Note: There are 33 archived recommendations in the Archived Reports Section