



City of Arts & Innovation

INTERNAL AUDIT DIVISION

External Performance and Financial Expenditures Audit

Fiscal Year 2018/19

SCOPE OF WORK

Community and Economic Development Department

Administration, Arts & Cultural Affairs, Building & Safety, CDBG, Code Enforcement, Economic Development, Housing Authority & Office of Homeless Solutions, Neighborhoods, Planning, Property Services, Successor Agency

Performance Assessment¹

1. Strategic planning – future direction; effective partnerships;
2. Organizational structure and potential for consolidation of administrative functions; opportunities to outsource certain functions/activities/services; effectiveness of staffing levels; succession planning; project management;
3. Economic impact – special/cultural events, permitting practices, practices related to attracting businesses to the City, revenue generation opportunities;
4. Fee calculation, assessment, and collection practices;
5. Asset management – real property inventory/management;
6. Programs and services – offerings; measures of success; targeting the customer base;
7. Management systems – effectiveness of current resources; enhancements;
8. Interdepartmental communication and collaboration;
9. Benchmarks, best practices, and other performance indicators of program and service effectiveness; and
10. Compliance with applicable local, State and/or Federal regulations; comparison of applicable City ordinances to local, State and/or Federal laws.

Financial Expenditures Audit

1. Review of overtime expenditures over the three year period of Fiscal Years ending June 30, 2018, 2017, and 2016. Assess compliance with relevant City overtime policies and internal controls.
2. Review specific non-personnel expenditure transactions over the three year period of Fiscal Years ending June 30, 2018, 2017, and 2016. Assess compliance with relevant City procurement policies for:
 - a. Professional Services Contracts
 - b. Maintenance and Service Contracts

¹ Excludes CDBG, Code Enforcement, Housing Authority & Office of Homeless Solutions and Successor Agency.