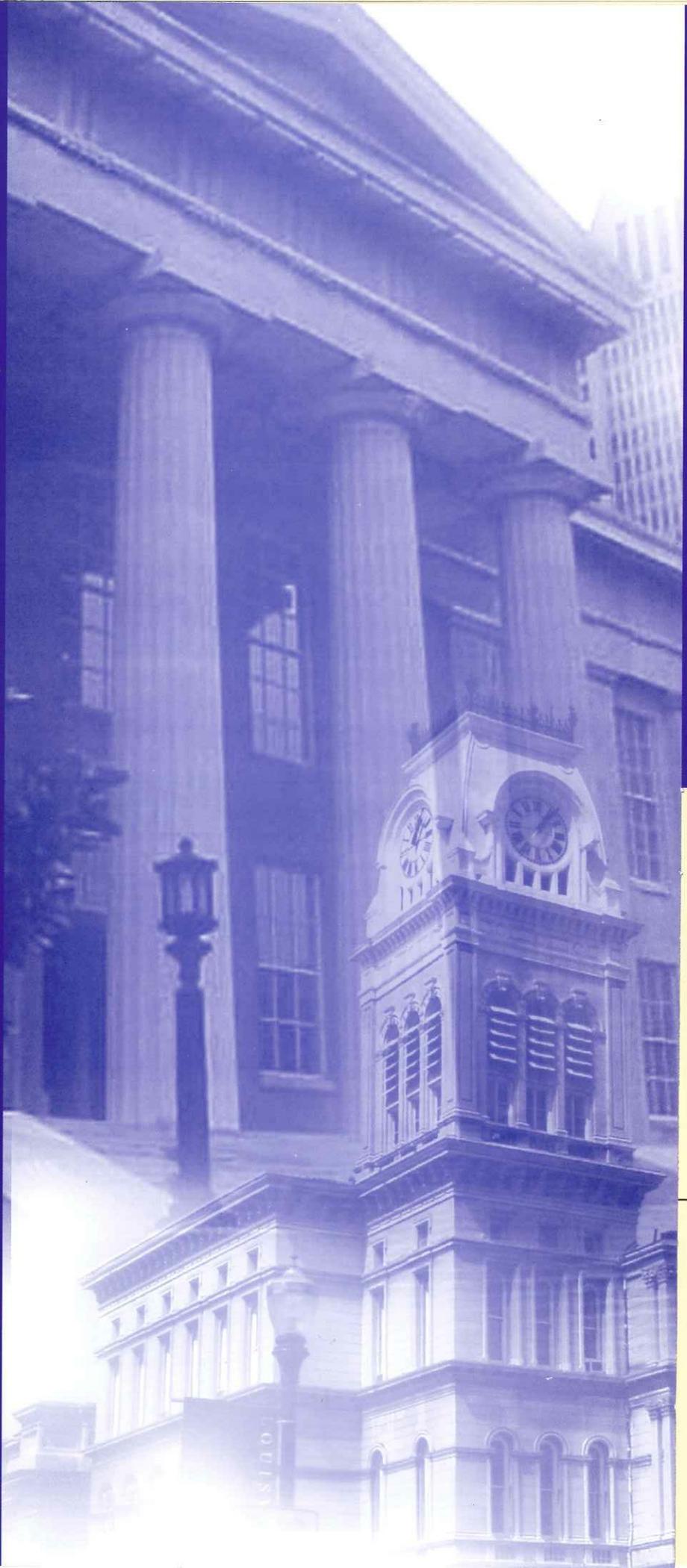




Jerry E. Abramson
Mayor

26 Member
Metro Council

The Office of Internal Audit provides independent, objective assurance and consulting services that adds value to and improves Louisville Metro Government.



Office of Internal Audit

Public Works and Assets

Fleet Services
Parts Room Operations

Audit Report

Office of Internal Audit

Public Works and Assets

Fleet Services - Parts Room Operations

August 2008



Public Works and Assets

Fleet Services
Parts Room Operations

Table of Contents

Transmittal Letter 2

 Introduction..... 2

 Scope..... 3

 Opinion 3

 Corrective Action Plan..... 4

 Internal Control Rating..... 5

 Background..... 6

 Summary of Audit Results..... 6

Observations and Recommendations..... 8

 #1 – General Administration..... 9

 #2 – Parts Room Contract..... 11

 #3 – Computer Systems 13

 #4 – Monitoring and Reconciliation 15



OFFICE OF INTERNAL AUDIT
LOUISVILLE, KENTUCKY

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MAYOR

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CHIEF AUDIT EXECUTIVE

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PRESIDENT METRO COUNCIL

Transmittal Letter

August 5, 2008

The Honorable Jerry E. Abramson
Mayor of Louisville Metro
Louisville Metro Hall
Louisville, KY 40202

Subject: Audit of Fleet Services' Parts Room Operations

Introduction

An audit of Metro Fleet Services' parts room operations was performed. Fleet Services is a division of Public Works and Assets, and is responsible for the operations and maintenance for Louisville Metro fleet vehicles and equipment. The primary focus of the audit was the operational and fiscal administration of the activity. This included how the activity is processed, recorded, and monitored, while ensuring that activity is in compliance with the parts room contract.

The audit was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States and with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

As a part of the review, the internal control structure was evaluated. The objective of internal control is to provide reasonable, but not absolute, assurance regarding the achievement of objectives in the following categories:

- Achievement of business objectives and goals
- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations
- Safeguarding of assets

There are inherent limitations in any system of internal control. Errors may result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personnel factors. Some controls may be circumvented by collusion. Similarly, management may circumvent control procedures by administrative oversight.

Scope

The procedures for Fleet Services' parts room operations were reviewed through interviews with key personnel. The focus of the review was the operational and fiscal administration of parts room operations, specifically the parts room contract with NAPA Auto Parts. Tests of sample data were performed on activity from the period July 1, 2007 to February 29, 2008. Activity reviewed included the parts room contract, invoices and support documentation, vehicle service records, payment documentation, Metro financial system postings, and Fleet Services computer system user access records.

The review included assessing whether activity was processed, recorded, and monitored accurately and appropriately, while ensuring contract compliance. The details of the scope and methodology of the review will be addressed in the Observations and Recommendations section of this report. The audit would not identify all issues because it was based on selective review of procedures and data.

Opinion

It is our opinion that the administration of Fleet Services' parts room operations needs improvement. The internal control rating is on page 5 of this report. This rating quantifies the opinion regarding the internal controls, and identifies areas requiring corrective action. Opportunities to strengthen the internal control structure were noted. Examples include the following.

- **General Administration.** Comprehensive, documented policies and procedures for parts room operations were not available. While Fleet staff had documentation for some processes, there was not a complete manual that presents the duties that Fleet Services and Public Works business office staff use to administer parts room operations. This may lead to inconsistencies and inefficiencies with processing, along with inadequate monitoring.
- **Parts Room Contract.** Due to a lack of contract oversight, several parts costs were not in compliance with contractual rates. This resulted in incorrect charges to Louisville Metro.
 - Louisville Metro was overcharged a combined total of \$291 for 39 parts.
 - Louisville Metro was undercharged a combined total of \$3,077 for 55 parts.
- **Computer Systems.** Some issues were identified with the computer systems used for parts room operations.
 - The NAPA Auto Parts' computer system, TAMS (Total Automotive Management System), does not interface with Fleet's Chevin system. Therefore, parts procured by Fleet Services cannot be verified until they are imported into the Chevin system no earlier than the following day. This increases the risk that verification of system accuracy is not performed by mechanics, supervisors, and user departments.

- The financial accounts designated by user departments for vehicle expenses are not always the accounts used to charge vehicle expenses to the departments. This weakens the accuracy and reliability of financial statements.
- **Monitoring and Reconciliation.** Vehicle users do not receive sufficient support documentation to verify service activity. Additionally, standard monitoring reports from the Fleet system are not available to user departments. A lack of independent verification and monitoring increases the risk that errors or improper activity could go undetected.

The implementation of the recommendations in this report will help improve the internal control structure and effectiveness of the administration of parts room activity.

Corrective Action Plan

Representatives from Public Works and Assets have reviewed the results and are committed to addressing the issues noted. Public Works and Assets' corrective action plans are included in this report. We will continue to work with Public Works and Assets to ensure the actions taken are effective to address the issues noted.

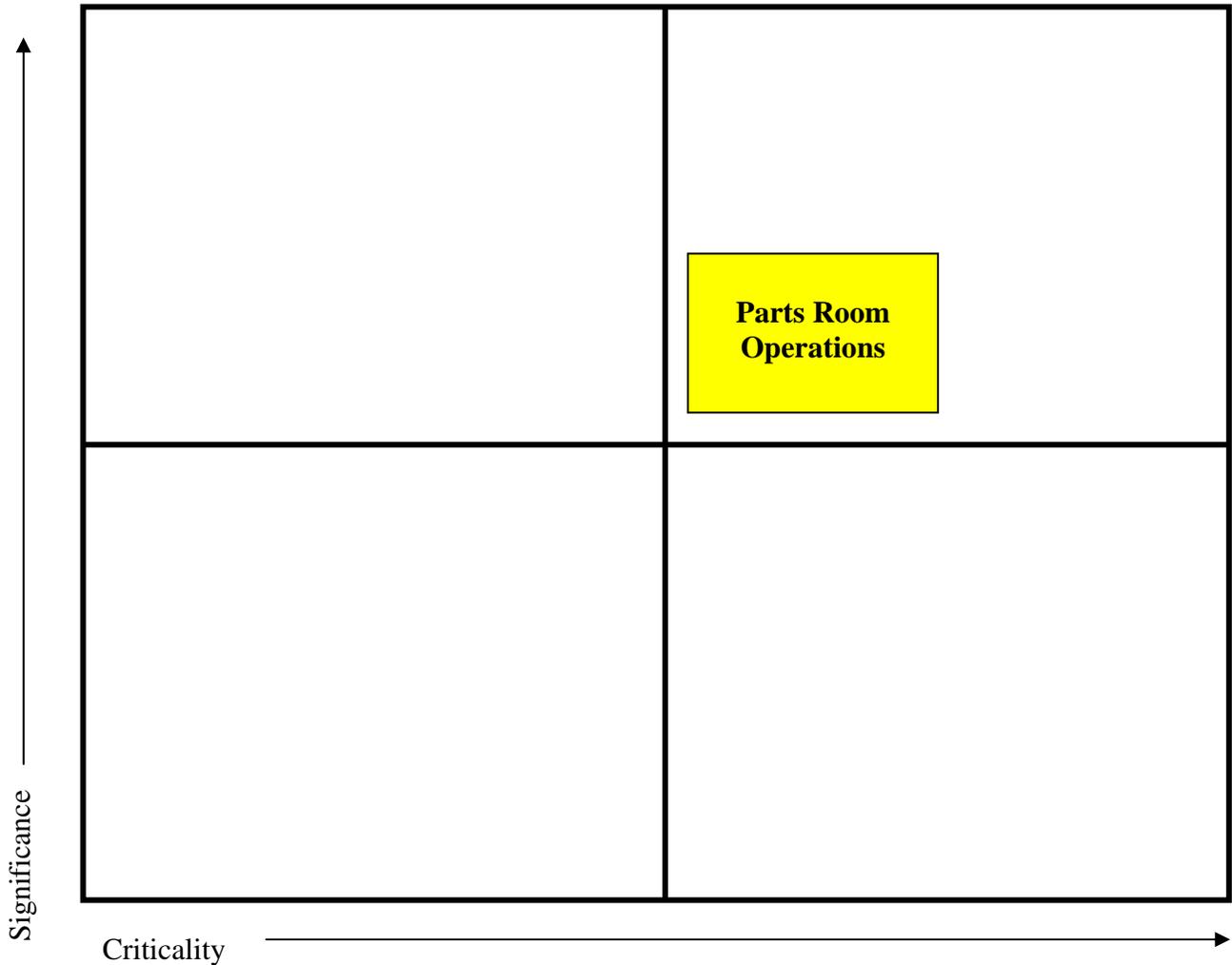
Sincerely,



Michael S. Norman, CIA, CFE, CGAP
Chief Audit Executive

cc: Louisville Metro Council Government Accountability and Audit Committee
Director of Public Works and Assets
Louisville Metro External Auditors

Internal Control Rating



<u>Legend</u>			
<u>Criteria Issues</u>	Satisfactory Not likely to impact operations.	Needs Improvement Impact on operations likely contained.	Inadequate Impact on operations likely widespread or compounding.
Controls	Effective.	Opportunity exists to improve effectiveness.	Do not exist or are not reliable.
Policy Compliance	Non-compliance issues are minor.	Non-compliance issues may be systemic.	Non-compliance issues are pervasive, significant, or have severe consequences.
Image	No, or low, level of risk.	Potential for damage.	Severe risk of damage.
Corrective Action	May be necessary.	Prompt.	Immediate.

Background

The Fleet Services division of Public Works and Assets coordinates and performs all required functions related to the specification, purchase, maintenance, repair, and disposal of vehicles, heavy equipment, and motorized tools within Metro Government. Fleet Services has responsibility for more than 4,000 items (2,600 vehicles), including sedans and pickup trucks, garbage packers, street sweepers, and tandem axle dump trucks. Metro Fleet Services does not manage vehicles assigned to the Louisville Fire Department, which manages its own fleet activity.

Louisville Metro operates its own garage facilities, located at 935 Logan Street and 3528 Newburg Road. Due to the wide variety of fleet equipment, the administrative costs associated with coordinating services with multiple suppliers can be costly and time consuming. In an effort to bring cost savings and efficiency to Fleet's administrative services, Louisville Metro contracted with NAPA Auto Parts to provide a parts room operation for its fleet maintenance garage facilities. NAPA provides the personnel, management, and parts and supplies necessary to run the on-site parts operations at each garage facility.

The Chevin computer system is used to record, monitor, and report fleet costs and service activity such as tires, parts, labor, fuel, insurance, replacement funds, and outside costs. Fleet Services administers the system with assistance from the Chevin system provider. Parts room transactions are imported daily into Fleet's system from the contractor's computer system, TAMS. Ultimately, all vehicle costs are charged to user departments through the Metro financial system (LeAP). The Louisville Metro fiscal year 2008 budget includes approximately \$3.5 million for fleet parts costs.

This was a scheduled audit.

Summary of Audit Results

I. Current Audit Results

See Observations and Recommendations section of this report.

II. Prior Audit Issues

The Office of Internal Audit performed an analysis of Fleet Services' parts room operations and issued a report in April 2003. Fleet Services has made several changes since the 2003 analysis. Unless otherwise noted, all prior issues have been satisfactorily addressed.

III. Statement of Auditing Standards

The audit was performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States and with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

IV. Statement of Internal Control

An understanding of the internal control structure was obtained in order to support the final opinion.

V. Statement of Irregularities, Illegal Acts, and Other Noncompliance

The audit did not disclose any instances of irregularities, any indications of illegal acts, and nothing was detected during the examination that would indicate evidence of such. Any significant instances of noncompliance with laws and regulations are reported in the Observations and Recommendations section of this report.

VI. Views of Responsible Officials / Action Plan

A draft report was issued to Public Works and Assets on July 7, 2008. An exit conference was held at the Public Works and Assets administrative office on July 24, 2008. Attending were Ted Pullen, Matt Maskey, and Corey Niemeier representing Public Works and Assets; and Mike Norman and Jenni Schelling representing Internal Audit. Final audit results were discussed.

The views of Public Works and Assets officials were received on August 4, 2008 and are included as corrective action plans in the Observations and Recommendations section of the report. The plans indicate a commitment to addressing the issues noted.

LMCO §30.36(B) requires Louisville Metro Agencies to respond to draft audit reports in a timely manner. It specifically states that

“The response must be forwarded to the Office of Internal Audit within 15 days of the exit conference, or no longer than 30 days of receipt of the draft report.”

The Public Works and Assets response was provided within this required timeframe.

Observations and Recommendations

Scope

Metro Fleet Services' procedures for administering parts room operations were reviewed. The focus of the review was the operational and fiscal administration of parts room operations, specifically the parts room contract with NAPA Auto Parts. This included how activity is processed, recorded, and monitored; while ensuring contract compliance. Applicable personnel were interviewed in order to gain a thorough understanding of the processes and to ensure that the risks were adequately mitigated through the internal controls.

Tests of sample data were performed on parts room activity for transactions throughout fiscal year 2008, July 1, 2007 to February 29, 2008. In addition, user access records for Fleet's Chevin computer system were reviewed. Documentation reviewed included the parts room contract, invoices and support documentation, vehicle service records, payment documentation, Metro financial system postings, and Chevin computer system user access records. The review would not reveal all issues because it was based on selective review of data.

Observations

There were some issues noted with the administration of the parts room operations, and compliance with the parts room contract. As a result, the internal control structure needs improvement. The observations are as follows.

- #1 – General Administration
- #2 – Parts Room Contract
- #3 – Computer Systems
- #4 – Monitoring and Reconciliation

Details of these begin on the following page.

#1 – General Administration

Issues were noted with the general administration of Fleet Services parts room operations. Specifics include the following.

- **Policies and Procedures.** Fleet policies and procedures are not comprehensive to address all activity associated with parts room operations.
 - There is not a comprehensive manual that documents the duties that the Fleet Services division of Public Works uses to manage parts room operations. Although Fleet does have documentation for some policies and procedures (e.g. memorandums, email correspondence), there are not complete, documented guidelines for managing activity. The lack of documented procedures increases the risk of non-compliance with intended procedures and requirements. This can also lead to inconsistencies and inefficiencies with processing and monitoring of activity.

The following issues have resulted from the lack of documented policies and procedures.

- It was noted that seven of thirty-five parts tickets reviewed were not signed by the mechanic assigned to the work order. Internal controls are diminished when the mechanic assigned to the work does not take accountability for the associated parts.
 - User department approval is required when the estimated job costs exceed \$1,500. These approvals (or denials) for service are not consistently documented and retained on file.
- **Payment Processing.** Public Works does not process payments to NAPA Auto Parts in an efficient manner. The following issues were noted.
 - NAPA Auto Parts sends out monthly statements, which include a 2% payment discount for payment within 10 days. This discount is not taken. For the review period, July 1, 2007 to February 29, 2008, lost discounts to NAPA were approximately \$50,000. *Similar issues were noted in prior reviews.*
 - Although monthly statements and detailed documentation of each transaction are provided, Public Works has requested that NAPA provide daily invoices for both Fleet garage locations. These invoices are reviewed, manually coded, and processed for payment as they are received. This appears less efficient than paying the monthly statement provided.

Recommendations

Appropriate personnel should take corrective action to address the issues noted. Specific recommendations include the following.

- ✓ A formal written internal policy and procedure manual should be developed. This manual should include sufficient detail for Fleet staff to administer job duties, the policies followed in the processing of activity, and copies of forms used. This internal policy and procedure manual should be distributed to all applicable personnel. In addition, training of key personnel will help ensure consistent adherence to the requirements. The internal policy and procedures should reflect the

most current information and be updated periodically. This will help ensure adherence to applicable guidelines, along with promoting efficiency and effectiveness of Fleet administration.

- ✓ Fleet Services should document the policy which requires the mechanic assigned to the work order to requisition and receive the associated parts. This will help ensure that the appropriate mechanic has accountability for the parts procured.
- ✓ Fleet Services should document the user department service approval policy, and ensure that these approvals (or denials) for service are consistently documented and retained on file. This documentation would help ensure that users are involved in service determinations, it may resolve future questions or concerns regarding work orders, and would provide evidence that policies and procedures were followed.
- ✓ Public Works should implement procedures to ensure applicable discounts are taken. This applies to all suppliers, not just NAPA Auto Parts. This would reduce expenditures and increase Louisville Metro's ability to capitalize from interest on investments of the additional funds.
- ✓ Public Works should evaluate the payment process for steps that could be eliminated or simplified. For example, consideration should be given to paying NAPA Auto Parts from the month-end statement instead of daily invoices, and generating a Fleet system report that summarizes the account totals instead of manually coding parts tickets.

Public Works and Assets' Corrective Action Plan

- Fleet Services will develop and distribute a Policy & Procedure manual and address the issues noted in the audit report.
- The Business Office will get clarification from Finance on the invoice processing procedure for NAPA invoices. It is our understanding that the current procedure the Business Office is using is per the direction of Finance. This procedure will be reviewed.

#2 – Parts Room Contract

Issues were noted with the administration of the parts room contract. Specifics include the following.

- **Contract Compliance.** The parts room contract stipulates that parts are to be sold at the contractor's cost plus a particular markup rate, depending on the part category. However, there is no oversight by NAPA Auto Parts or Metro Fleet Services to ensure compliance with contractual rates. One-hundred parts sold to Louisville Metro were reviewed to determine whether the parts were in compliance with the contractual rates. The following chart summarizes the results of this review.

Result	Quantity	Total Variance, Overcharged (Undercharged)
Actual Cost to Louisville Metro > Contract Rate	39	\$291
Actual Cost to Louisville Metro < Contract Rate	55	(\$3,077)
Actual Cost to Louisville Metro = Contract Rate	4	\$0
Undetermined (no support documentation for NAPA cost)	2	Unknown
Total	100	(\$2,786)

- **Contract Pricing Summary.** A statement in the pricing summary section of the contract appears to be an additional liability for Louisville Metro. The statement reads, "Overall Cost + % to cover operating costs and NAPA net profit: Cost + 33%." The prior contract which ended June 30, 2003, included an administrative fee of 10% of gross sales minus net profit. Although Louisville Metro no longer pays the administrative fees, there is a risk that the intent of this statement may be construed as such.

Recommendations

Appropriate personnel should take corrective action to address the issues noted. Specific recommendations include the following.

- ✓ Fleet Services should work with NAPA Auto Parts to ensure that Louisville Metro is charged the contractual markup rate for each part. For parts that include manufacturer rebates, NAPA's markup structure should be reviewed to help ensure contract compliance.
- ✓ Fleet Services should work with NAPA Auto Parts to ensure that third-party part pricing is entered into their computer system as the parts and associated invoices are received. This will help ensure that Louisville Metro is charged the contractual rate for these parts.

- ✓ Fleet Services should work with NAPA Auto Parts to determine the appropriate corrective actions for incorrect charges to Louisville Metro.
- ✓ Fleet Services as well as NAPA Auto Parts should routinely monitor parts room purchases to ensure compliance with contract requirements. This should include frequent spot checks to verify documentation of NAPA's costs; that NAPA's costs are appropriately updated in the TAMS computer system; and that NAPA costs plus contractual markup rates equal Louisville Metro part costs.
- ✓ Fleet Services should discuss the advantages of a TAMS system upgrade with NAPA Auto Parts. An upgrade to the TAMS computer system should allow parts room staff to efficiently access and research part information.
- ✓ Fleet Services should consult legal counsel for review of the statement in the contract referring to NAPA's overall net profit. Any perception that Louisville Metro has an obligation to guarantee NAPA's operating costs and net profit should be eliminated.

Public Works and Assets' Corrective Action Plan

- Fleet Personnel will take periodic sample data from NAPA and review the markup rate.
- We will investigate the contract pricing summary statement and get clarification.

#3 – Computer Systems

Some issues were identified with the computer systems used for parts room operations. Specifics include the following.

- **System Interface.** NAPA's TAMS system (Total Automotive Management System) does not interface with Fleet's Chevin system. Parts are recorded only in TAMS as they are issued, and an export file is sent to Public Works at the end of each business day. The associated service records are not complete with parts activity until these files are imported into the Chevin system. Therefore, parts procured by Fleet Services cannot be verified in Chevin until the parts files are imported. *Similar issues were noted in prior reviews.*

The following issues have resulted from the lack of systems compatibility.

- For all ten dates reviewed, the parts files were imported into the Chevin system between two and twelve business days after the activity date. The lack of timeliness in importing parts files increases the risk that verification of system accuracy is not adequately performed by Fleet supervisors, mechanics, and user departments.
 - A parts import file was imported twice into the Chevin system. As a result, all parts for that date, which totaled \$15,013 (\$16,064 with the 7% Fleet markup) were applied twice to associated service records, and in turn, to interagency charge accounts. Public Works made the correction to the financial accounts; however, Chevin service records affected by this error were not corrected.
 - As parts are imported into Chevin, a 7% markup is automatically added to the parts costs. The part codes for three parts reviewed were not appropriately set up in the Chevin system, which caused the system to exclude the 7% markup for the parts.
- **Interagency Billing.** User departments designate a financial account to each vehicle for fleet expenses. As Chevin is closed out each month, a report of all Fleet expenses (e.g. parts, tires, labor) is sent to Metro Finance for interagency billing. The following issues were noted with this process.
 - There were twelve cases in which the financial account number designated on the vehicle's work order was not used to charge the associated fleet expenses. The combined total of these work orders was \$11,269.
 - It could not be verified that work order expenses were accurately charged to user departments. At month-end, Chevin combines all activity for each financial account, with no detail of which work orders are included in the totals. In order to obtain this detail, each work order must be identified, manually reviewed, and reconciled to the month-end totals.

Recommendations

Appropriate personnel should take corrective action to address the issues noted. Specific recommendations include the following.

- ✓ Fleet Services should discuss the advantages of a TAMS system upgrade with NAPA Auto Parts. An upgrade to a version that is compatible with Fleet's Chevin system,

including the capability to interface with Chevin in real-time, would allow Fleet Services as well as user departments to verify parts activity immediately without having to wait for imports to Chevin.

- ✓ In the interim, Public Works personnel should perform the parts import each business day. By providing up-to-date activity, this will help ensure the integrity of Chevin system records, and appropriate review by Fleet supervisors, mechanics, and user departments.
- ✓ Fleet Services should implement policies and procedures for importing parts files that help ensure parts are not imported more than once. Procedures should also include steps for the communication of all errors that affect Chevin system records.
- ✓ Fleet Services should continue to work with the Chevin system provider to correct the service records affected by the import error.
- ✓ Fleet Services should make an adjustment to charge the appropriate departments for the charges not previously assessed due to Chevin system coding errors.
- ✓ Fleet Services should contact the Chevin system provider to obtain a greater understanding of the month-end close process. This includes which financial accounts are pulled for interagency billing, and possible reports that would facilitate the monitoring process. This will help ensure that financial accounts designated by the user departments are appropriately charged for fleet expenses.
- ✓ Fleet Services should consult with Public Works' business office and Metro Finance to gain an understanding of the interface process between Fleet's Chevin system and Louisville Metro's LeAP financial system. The proper recording of receipts and the reports required to appropriately monitor interagency charges should also be discussed.
- ✓ Fleet Services should implement a formal request form for user departments to change the financial accounts used to charge fleet expenses. This would document the financial accounts requested by the user departments as well as the date the request was completed (account number became effective for use in the Chevin system).

Public Works and Assets' Corrective Action Plan

- The part's import is currently being performed by the Business Office staff, and they have started to do daily import verification on the parts files. We are investigating the opportunity to take these duties over by Fleet Services staff.
- Fleet Services has informed the vendor that they are required to contact us if parts codes are added or deleted.
- Fleet Services will work with the software vendor to get clarification on the costing codes that are set up in the FleetWave system.
- In future bids, we will make the interface a requirement. We will discuss the opportunity to interface the parts systems with the current vendor.

#4 – Monitoring and Reconciliation

Issues were noted with the monitoring and reconciliation of parts room activity. Monitoring and reconciliation, including independent verification by users, is an integral part of an operation's internal control structure. A lack of monitoring and independent verification increases the risk that errors or improper activity could go undetected. Examples include the following.

- **Vehicle Service Records.** Vehicle users do not receive a copy of the service record or parts receipt upon completion of service. Although user department vehicle coordinators have been granted access to the Chevin system to monitor activity, they have no source documents to verify against the system. In addition, standard monitoring reports are not currently available to user departments. *Similar issues were noted in prior reviews.*

- **Fleet System User Access.** A review of Chevin system access records was performed to identify which user departments are accessing the system. The following issues were noted.
 - Eight departments were identified in which none of the department users accessed the system during the period July 1, 2007 to March 25, 2008. This indicates that these departments may not be monitoring fleet activity on a regular basis.
 - Solid Waste Management was one of the departments with no user access during the review period, yet this department has over 300 vehicles. This accounts for approximately 18% of the work orders serviced by Metro Fleet Services during the first half of the fiscal year.
 - The review of access logs could not definitively determine that users were accessing the system to monitor vehicle service activity. For example, it was observed that only one user from the Police Department accessed the Chevin system during the review period. Although this user logged onto the system multiple times, total system use was approximately 24 minutes. The Police Department has approximately 1,500 vehicles, which accounts for approximately 53% of the work orders serviced by Metro Fleet Services during the first half of the fiscal year.
 - There were seven users identified that are no longer employed with Louisville Metro, but still had access to the Chevin system.
 - The identities of three Chevin system users could not be determined.

- **Identical Parts.** A review was performed to identify the use of identical parts on the same vehicle within a one week period. One case was noted in which two work orders were completed on the same date. One of the work orders included five units of motor oil and the other included six units.

Recommendations

Appropriate personnel should take corrective action to address the issues noted. Specific recommendations include the following.

- ✓ Independent verification and monitoring of activity is an important element of a strong internal control structure. This provides additional oversight, and increases the likelihood of detecting inaccurate or inappropriate activity. An effective monitoring system should include the review of supporting documentation and its reconciliation to activity reports. Fleet Services should continue efforts to provide useful reporting tools for user departments. Ultimately, user departments should be accountable for the oversight of their charges for fleet service activity.
- ✓ Fleet Services should consider providing user departments with vehicle service records so they are capable of verifying service activity to the Chevin system.
- ✓ Documented user manuals and training should be provided for Chevin system users. This should provide instructions for routine reporting and the intended uses of the reports.
- ✓ Fleet Services should implement a formal request form for user access to the Chevin system. This would document request for user access, level of access granted, and authorization by the user department and Fleet Services.
- ✓ Fleet Services should review notifications of terminated employees as they are received. This will allow Fleet to discontinue user access in a timely manner, as well as, help ensure the integrity of the Chevin system by disallowing access to unauthorized users.
- ✓ Care should be taken by Fleet Services personnel to ensure that user departments are only charged for the parts used to service their vehicles.

Public Works and Assets' Corrective Action Plan

- Each department coordinator has access to the FleetWave system, which allows them to view the repair records for their department. We have found that if we give the operator a hard copy of the service record, it does not make it back to the department coordinator, so this practice has been discontinued.
- All of the employees that are using the FleetWave system have been supplied with a user manual and/or had one on one training by Fleet staff.
- It has been verified that we are receiving all of the PeopleSoft exits, so names can be deleted as the person leaves Metro government.
- In order to gain access to the fleet database, we require a department Directors authorization. This documentation is on an email. We will develop a user access form for future requests and make it accessible to the departments.



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Name of Report Fleet Services – Parts Room Operations

How do you rate this report?			
	Beneficial	Somewhat Helpful	Needs Improvement
Background Information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Details	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Length of Report	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Clarity of Writing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Potential Impact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Suggestions, comments, ideas, thoughts: _____

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