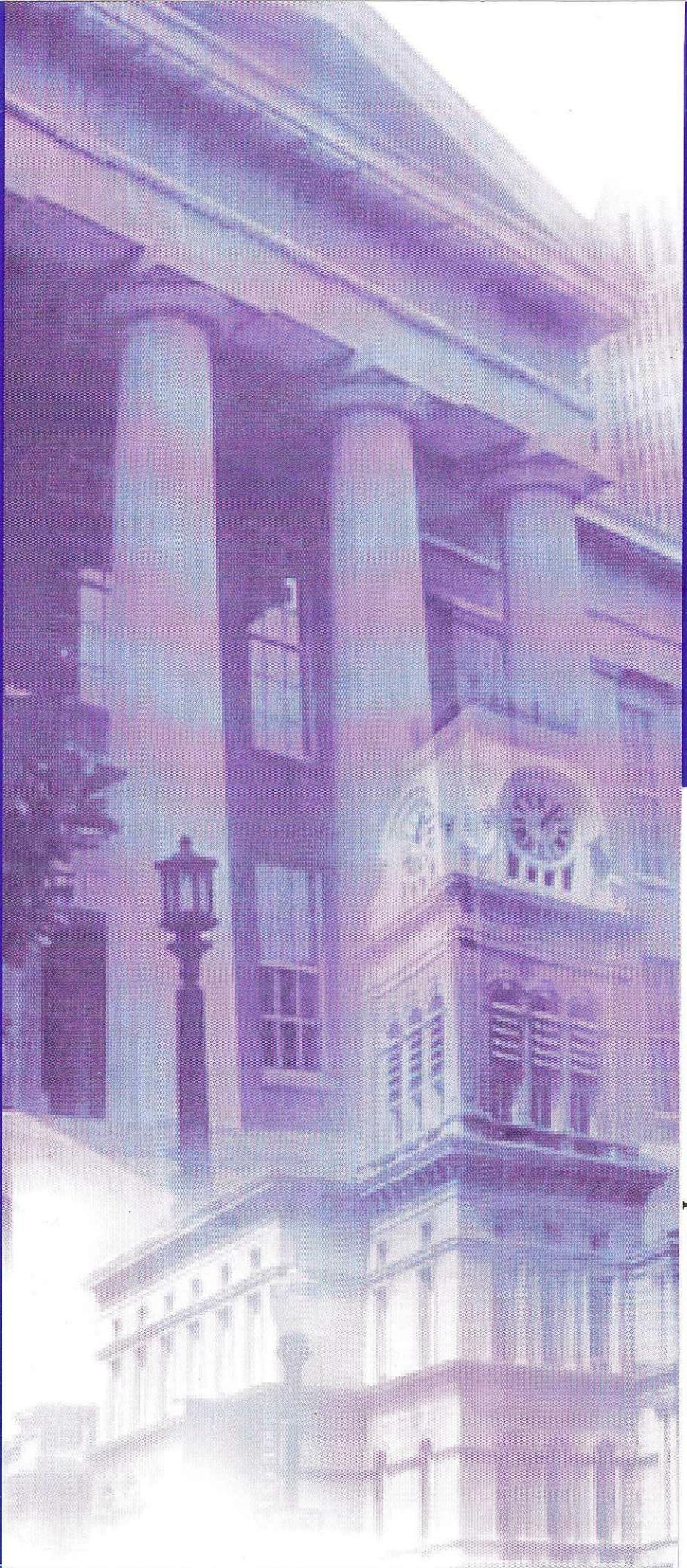




Greg Fischer
Mayor
Louisville Metro Council

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

2012 Annual Report of Activities

Annual Report

Office of Internal Audit

2012 Annual Report of Activities

January 2013



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OFFICE OF INTERNAL AUDIT
LOUISVILLE, KENTUCKY

GREG FISCHER
MAYOR

INGRAM QUICK, CIA, CFE
CHIEF AUDIT EXECUTIVE

JIM KING
PRESIDENT METRO COUNCIL

Transmittal Letter

January 30, 2013

The Honorable Greg Fischer
Mayor of Louisville Metro
Louisville Metro Hall
Louisville, KY 40202

Subject: 2012 Annual Report of Activities

Introduction

Enclosed is the 2012 Annual Report of Activities for the Office of Internal Audit. This summarizes the internal audit services provided during the calendar year. The Office of Internal Audit's Charter (LMCO §30.39) requires the presentation of this report within 30 days of the calendar year-end.

Highlights

In 2012, we continued to build upon successes and achievements of prior years. Our vision is to continually earn the trust of the citizens, employees and the legislative and administrative branches of government while ensuring that public resources are used in an effective, efficient and ethical manner. Our mission is to proactively provide independent, objective assurance and consulting activities to assist both policy makers and program managers in providing high-quality services. Discussion of significant items from this past year follows.

- **Productivity.** Productivity was again a significant challenge during 2012 with the number of projects decreasing 27% from the prior year. Reasons for the decline included staff turnover and vacancies, which includes a management position that has remained unfilled since April 2011. Productivity increased in the first half of the year as staff members gained more experience with the Office of Internal Audit. The second half of the year was more challenging as a staff member departed which resulted in an additional vacancy for several months.

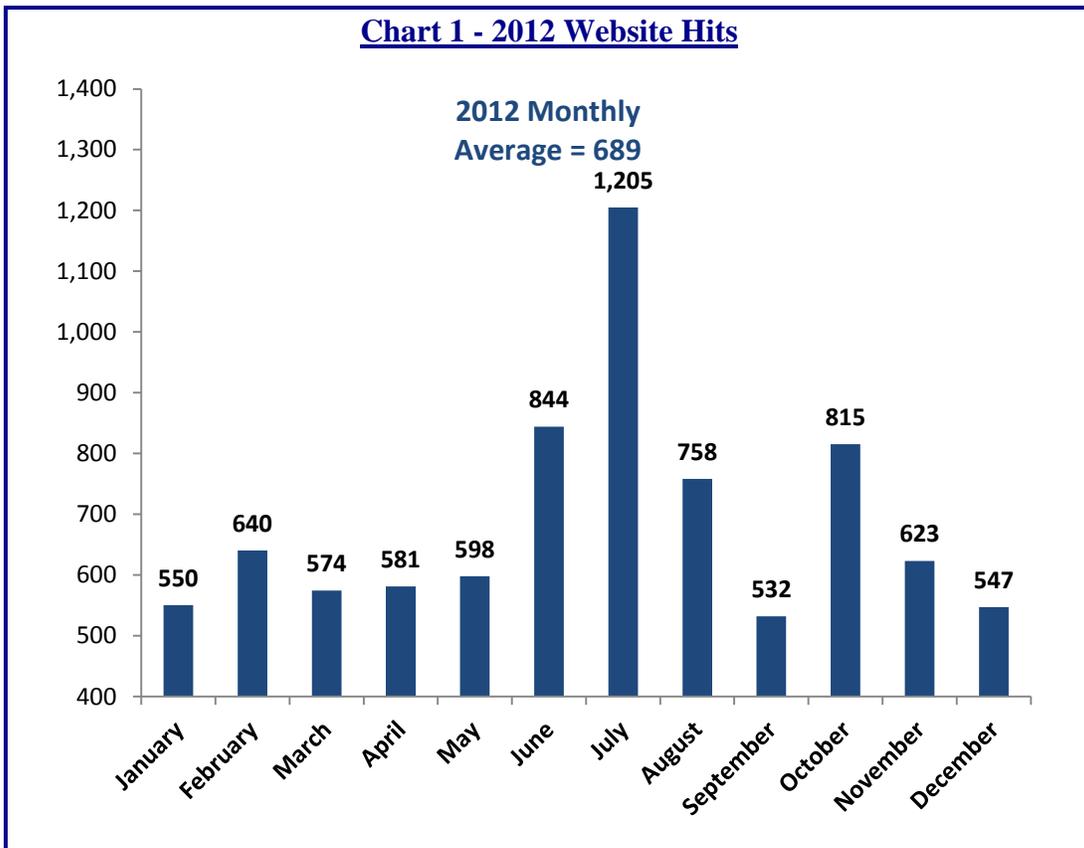
In 2012, staff time charged to audit projects was 69.5% of the available staff time, which was a slight decrease from the prior year. This was impacted by staff turnover as more resources had to be dedicated to administrative tasks as staff members

assumed new roles and responsibilities. We will continue efforts to enhance staff capacity so that the productivity rate increases for the department. We have set a goal of increasing our current productivity rate by 3% by fiscal year 2015 and by 6% by fiscal year 2017. The industry average productivity rate for the profession is 75%.

- **Staff Professionalism.** The staff members of Office of Internal Audit have diverse educational backgrounds and work experience. Staff educational backgrounds include accounting, business administration, economics, and finance. Further, staff members have had previous experience in public accounting, and state and local government. Additionally, staff members have professional certifications and / or advanced academic degrees. This wide range of educational training and experience brings a broad perspective to the variety of audit work the Office conducts.
 - Two of seven staff are Certified Internal Auditors and four staff are pursuing the designation. Two staff are Certified Fraud Examiners with another pursuing the designation, and one staff member is Certified in Risk Management Assurance. In addition, one of the seven staff members has a Master's of Business Administration degree and one is pursuing a Master's of Public Administration degree.
 - Members of the staff have been officers or members in the following professional organizations: Association of Local Government Auditors (ALGA), Institute of Internal Auditors (IIA), Association of Certified Fraud Examiners (ACFE), and the Information Systems Audit and Control Association (ISACA). One staff served as an Officer of the Kentucky Chapter of the Association of Certified Fraud Examiners; and two staff serve on the Board of the Louisville Chapter of the Institute of Internal Auditors.
- **Ethics Tipline.** The Ethics Tipline provides a means for Louisville Metro employees and citizens to confidentially report suspected instances of unethical conduct by Louisville Metro employees, contractors, partners, and suppliers. The Office of Internal Audit is responsible for the administration of the tipline, including preparing monthly / annual activity reports and updating the public website. In addition, the Office of Internal Audit acts as case manager and / or case investigator for tipline incidents when requested by the other Louisville Metro partners (e.g., Human Resources or Louisville Metro Police Department).
- **Risk Based Audit Plan.** Our professional standards require the chief audit executive to establish a risk-based approach to determine the priorities for audit activities. The Director of the Office of Internal Audit conducts an Annual Metro Wide Risk Assessment as the basis for the Annual Audit Plan. Louisville Metro Government's budget data and the component unit information in Louisville Metro's financial statements are used to define the audit universe (*all of Louisville Metro Government's potential audits that could be performed*). This continues our movement into more of a risk centric focus, with enterprise risk management as the underlying principle. This supports our efforts to dedicate resources to governance, risk, and compliance activities that are aligned with Louisville Metro's strategic initiatives.
- **Information Technology Audits.** Information Technology (IT) is vital to Louisville Metro Government's operations and requires a significant investment in resources. In Fiscal Year 2012, Louisville Metro Government spent approximately \$5.9 million on IT hardware, software, security, and maintenance. IT audit services are co-sourced and resources are budgeted to compensate an external consultant. This allows the Office to perform highly technical IT projects for which we do not possess the skills

internally. These audit projects are critical since Louisville Metro Government continues to become more dependent and reliant on technology to deliver services to its citizens. The IT Consultants routinely review:

- **IT General Controls** – protecting access to critical systems and guarding against intrusion
 - **Software Controls** – ensuring software is processing data completely and accurately
 - **Network Security** – protecting the network against inappropriate and unauthorized access
- **Accountability and Transparency.** Citizens’ confidence in local government is enhanced by accountability and transparency in its services and programs. According to Government Auditing Standards, auditing is essential to government accountability to the public. Our services assist in providing accountability and transparency. Results of audits are routinely posted on our website (www.louisvilleky.gov/InternalAudit/) so that information is readily available to our citizens. In 2012, our website averaged 689 hits per month. The monthly activity is illustrated in Chart 1.

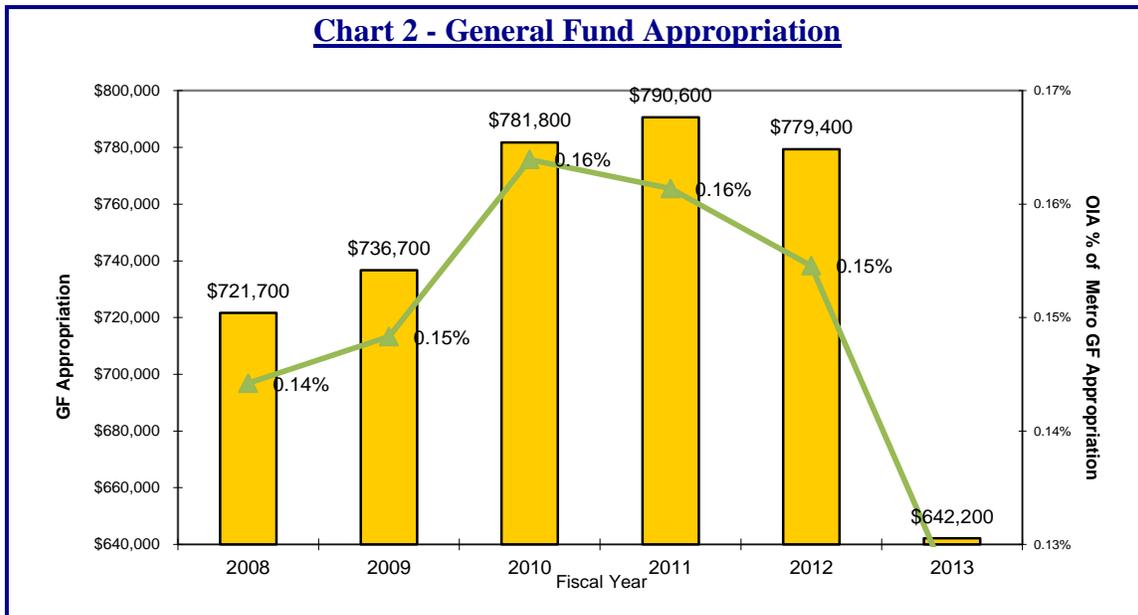


- **Quality Assurance and Improvement Program.** Quality assurance is critical in ensuring that professional internal auditing services are provided. Our quality assurance and improvement program is a critical component of our operations, and is built into every project. We continuously update our policies and procedures to incorporate opportunities to improve operations. These implementations are monitored to ensure they are effective and changes are made when needed. We

continue to be successful in ensuring our services are performed in accordance with professional internal auditing standards.

In addition, the Office of Internal Audit has created a six year strategic plan for the Office. Our strategic plan was a process by which we determined the goals and objectives of the Office and developed strategies and tactics to achieve desired results. Goals, objectives, strategies and tactics are the cornerstone of the strategic plan and are the roadmap for growth and success within our department. We will continue to update the plan periodically by looking at the changing issues that affect the Office and Louisville Metro Government, evaluating whether or not we are still on target with our value statements.

- Financial Resources.** The budgetary challenges from calendar year 2011 carried forward into 2012. We remain committed to fulfilling our public stewardship responsibilities by operating within budgeted financial resources. Chart 2 depicts our annual General Fund appropriation for the last six fiscal years. It also shows our percentage of Louisville Metro Government's total annual General Fund appropriation. The steep decline in Fiscal Year 2013 is largely a result of the lack of funding for the vacant management position. The appropriation for Fiscal Year 2013 includes funding for the Ethics Tipline (\$25,000) and funding for the IT Audit Core Service (\$45,000).



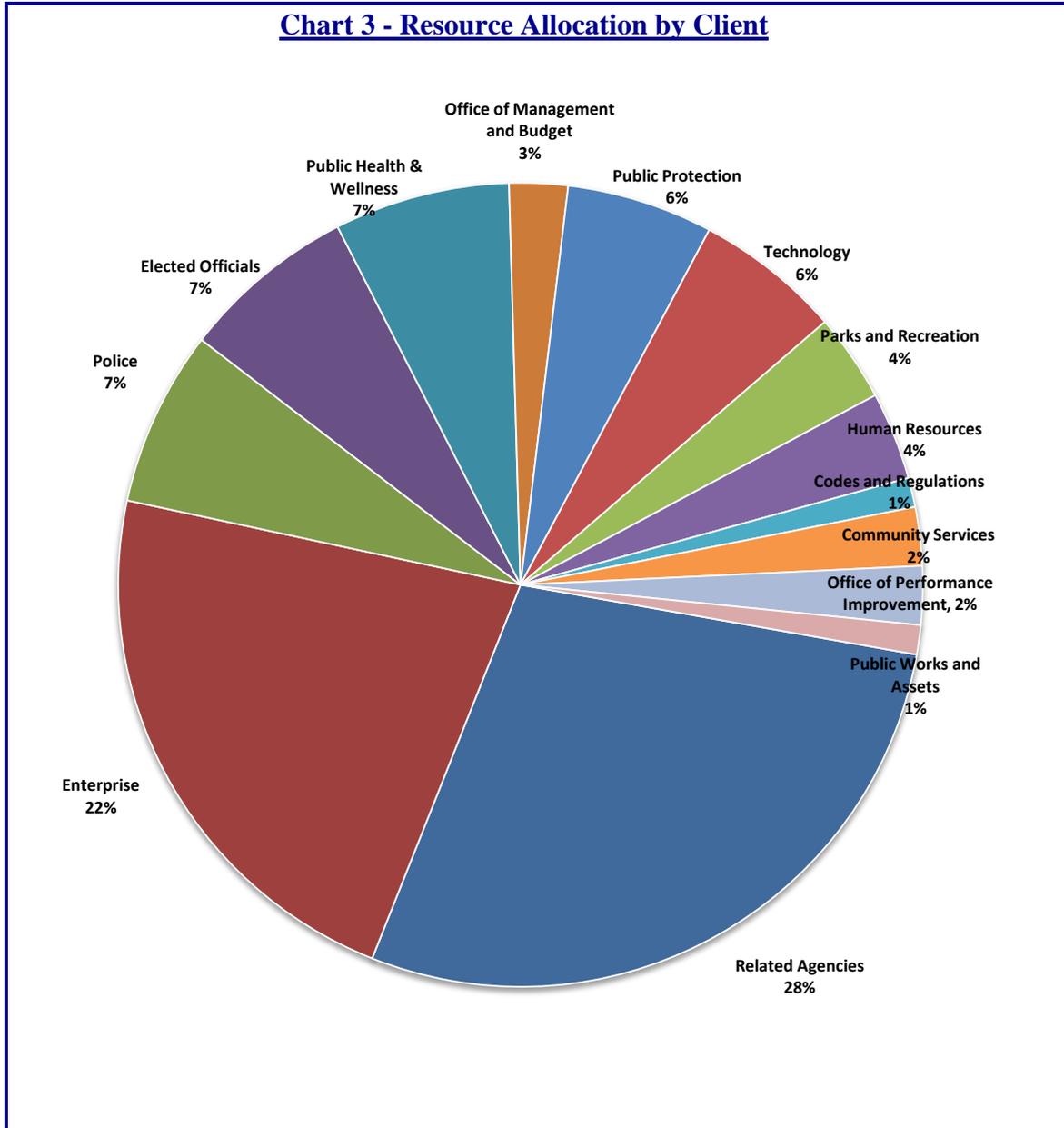
Audit Services

In calendar year 2012, the Office of Internal Audit completed 85 audit projects, including operational audits, IT related audits, consulting activities, participation on committees, etc. During that same period, we made 71 recommendations, of which 56 (79%) were agreed to by the audited agencies. We will begin tracking the acceptance and implementation of audit recommendations that identify efficiency gains, provide economical guidance, improve operational effectiveness, and ensure controls are in place to prevent fraud. In addition, we will begin including potential dollar recoveries and identified savings in our audit reports, if applicable. We will not include potential monetary cost savings from some recommendations where the effort to identify a specific monetary value would not be easily calculated and would consume valuable audit resources.

Resource allocation by core service is represented in Table 1. The following information is provided to show the use of our resources during the year. Please note that analyses using project hours can be misleading, especially for IT audit services. Since IT core services are co-sourced, minimal actual staff hours are dedicated to the projects, however; these projects require a substantial amount of financial resources since an external consultant performs the majority of the work. In addition, the resources needed for assurance and integrity services are much greater than consulting services. Therefore, the total hours will be higher but the total number of projects lower than consulting services.

Table 1 – Resource Allocation by Core Service			
Core Service	Type of Project	Number of Projects	Total Hours
Assurance		19	4,237
	Capital Projects	3	965
	Compliance	2	945
	Expenditures	1	420
	Operational	9	1,167
	Revenue	4	740
Consulting		49	1,175
	Advice and Information	36	312
	Consultation	12	848
	Training	1	15
Information Technology		4	180
	IT Technical	4	180
Integrity		13	2,811
	Advice and Information	1	21
	Fraud Detection Best Practices	3	375
	Special Investigations	9	2,415
Grand Total		85	8,403

- Clients Served.** Resource allocation by clients (i.e., Louisville Metro Agency or Enterprise if applicable to the entire organization) is presented in Chart 3. This allocation is based on the number of projects only. This demonstrates our efforts to maximize service coverage by providing internal audit services to a variety of clients and functional areas.



Report Presentation

The Annual Report of Activities begins on page 9. It is sorted by Louisville Metro Agency – Department (Division), and then by the project. The status of the project is noted since not all are complete and some are pending actions by other parties. The type of core service provided is noted. A brief definition of these core services is as follows.

- **Assurance.** Reviewing operations, activities, policies, and procedures to ensure that business risks are mitigated through effective internal controls. This core service includes Capital Projects, Compliance, Expenditures, Operational, and Revenue reviews.
- **Consulting.** Providing services to help address specific issues and concerns. These issues may not necessarily be high-risk areas but add significant value to clients. Overall, these efforts do not require a substantial investment of our resources which helps maximize the value of the service. This core service includes Advice and Information, Consultation, Committees, and Education / Training.
- **IT Audit.** Ensuring that information technology controls, primarily security related, are effective. This is achieved with the assistance of an external consultant. This core service includes IT Technical.
- **Integrity.** Investigating allegations regarding employee misconduct and / or non-violent criminal acts involving Louisville Metro government resources. These investigations are in response to situations which require immediate action and a substantial amount of resources. This core service includes Special Investigations and Fraud Detection Best Practices. The administration of Louisville Metro's Ethics Tipline is part of this core service.

Conclusion

We remain focused on our mission of being *the preeminent provider of value-added internal audit services and to continual improvement of our audit process to make it ever more responsive to our client's needs*. Our success would not be possible without the support of the Administration and the Louisville Metro Council, and the cooperation of our clients. If you have any questions, or would like to discuss this report in more detail, please let me know.

Respectfully submitted,



Ingram Quick, CIA, CFE
Chief Audit Executive

cc: Louisville Metro Council Government Accountability and Ethics Committee
Louisville Metro External Auditors
Chief of Staff

Annual Report of Activities

Calendar Year 2012

Remainder of page left blank intentionally

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2012 Hours</i>
Codes and Regulations				
Collection Efforts	Complete	Discussed corrective action taken in regards to collection efforts of abatement costs and penalties for violations.	Consulting	2
Community Services and Revitalization				
Ramp Program (County Community Development)	Complete	Monitored status of case referred to PIU for determination of criminal activity (5/23/05). As part of annual follow up, County Attorney provided documentation indicating the suit was dismissed.	Integrity	5
United Crescent Hill Ministries	Complete	Reviewed the Emergency Assistance Program; Middle School Youth Program; Senior Nutrition Program. Overall, the grantee was in compliance with the terms of the grant agreement. There were a few compliance exceptions noted.	Integrity	450
Elected Officials – Mayor’s Office				
Benchmarking Project	Complete	Provided benchmarking information to the Mayor's Office to assist in a review the department was performing.	Consulting	2
Contingency Fund	Complete	Performed a review of the Mayor’s Office Contingency Fund activity in accordance with Louisville Metro Ordinance No. 140. No issues noted.	Assurance	55
Elected Officials – Metro Council				
Annual Report of Activities (CY 2011)	Complete	Provided testimony to Government Accountability and Ethics Committee regarding auditing and consulting activities performed during the calendar year 2011.	Consulting	5
Ethics Tipline Annual Report / FY13 Audit Plan	Complete	Provided testimony to Government Accountability and Ethics Committee regarding the FY13 Audit Plan and the Ethics Tipline second annual report.	Consulting	5
NDF Grant Review	Complete	Provided testimony to Government Accountability and Ethics Committee regarding Neighborhood Development Grant Funds review issued June 2012.	Consulting	5

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2012 Hours</i>
Neighborhood Development Funds	Complete	Metro Council requested a review of all of Metro Council's Neighborhood Development Funds grants. The primary focus was determining if grant funds were used as intended and in accordance with the grant agreement.	Integrity	1,400
Enterprise				
Audit Follow-up (July 2010 - June 2011)	Complete	Follow-up of audit issues, involving 31 projects at 12 departments and a total of 63 issues. Of these issues, 29 were carried forward from the prior year.	Assurance	35
Audit Follow-up (July 2011 - June 2012)	Ongoing	Follow-up of audit issues, involving 26 projects at 14 departments and a total of 43 issues. Of these issues, 28 were carried forward from the prior year.	Assurance	80
Cash Funds (Petty / Cashiering / Investigative)	Complete	Issues were noted with the documented reconciliations of the petty cash and cashiering funds, cash/receipt balance of funds, termination/transfer of custody of funds, and safeguarding of petty cash and cashiering funds.	Assurance	280
Dismas Workers (Use of)	Complete	Issues were noted with the administration of Dismas worker activity including the absence of a signed agreement, lack of procedures to monitor and reconcile activity, inconsistency in completion of worker logs and sign in procedures, and compliance with supervisor training requirements.	Assurance	500
Ethics Tipline - Administration	Complete	Provided ongoing support and guidance to Ethics Tipline case managers and investigators. This included acting as liaison with 3rd party provider for technical support and resolution of other issues.	Integrity	75
Ethics Tipline - Annual Report	Complete	Prepared annual report of Ethics Tipline activity.	Integrity	150
Ethics Tipline - Monthly Reports	Complete	Prepared monthly reports of Ethics Tipline activity as required by ordinance. These reports are distributed and posted to website.	Integrity	150
Ethics Tipline #115045482	Complete	Integrity investigation.	Integrity	20

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2012 Hours</i>
Ethics Tipline #116189467	Complete	Investigated Ethics Tipline incident #116189467, identified as a Falsification of Company Records incident. The investigation did not produce any evidence to substantiate the allegation.	Integrity	40
Ethics Tipline #116878226	Complete	Investigated Ethics Tipline incident #116878226, identified as a Customer Relations incident. The investigation did not produce any evidence to substantiate the allegation.	Integrity	85
Payroll Review - 2011	Complete	There were no issues noted with regards to highest gross and key personnel earnings, use of earn codes, vacation leave balances and vacation pay at termination.	Assurance	420
Payroll Timesheets (Electronic Signature)	Ongoing	OIA assisted OMB (Payroll) and HR in facilitating discussion on timecard report signatures and PeopleSoft self-service employee's use of electronic signatures.	Consulting	6
PeopleSoft Users Group	Ongoing	Participate in biweekly Users Group meetings throughout year.	Consulting	26
Standards of Ethical Conduct Training	Complete	Facilitated 3 Standards of Ethical Conduct training for 14 Louisville Metro employees throughout the year. This is a partnership with Human Resources training division.	Consulting	15
State Auditor Inquiry	Complete	Provided response to State Auditor regarding citizen complaint about Metro agency.	Consulting	5
Vendor Payment Threshold Compliance	Ongoing	Assurance - Compliance review of Louisville Metro Government's supplier payment thresholds.	Assurance	445
Human Resources				
Financial Operations	Complete	Procurement - Payment timelines. Payroll Activity - Prior period adjustments and lack of monitoring and reconciliation.	Assurance	50
Overtime - Public Works	Complete	Human Resources requested the guidance of Internal Audit regarding overtime issue at Public Works and Assets.	Consulting	1

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2012 Hours</i>
PeopleSoft - Contractor Information	Complete	Provided guidance to HR on whether Metro Technology Services should enter contractor information into the PeopleSoft system.	Consulting	3
Office of Management and Budget				
Lighthouse Promise Inc.	Complete	Reviewed documentation related to expenditure activity for a NDF grantee, Lighthouse Promise, Inc.	Consulting	10
OMB Fraud Reporting Process	Complete	Provided comments to OMB on their drafted standard operating procedures for fraud reporting.	Consulting	5
Office of Performance Improvement				
LouieStat	Ongoing	Attend meetings with department managers and Senior leadership to identify solutions to challenges and opportunities to continually improve.	Consulting	100
Strategic Planning Workgroup	Ongoing	Participated in workgroups and retreats to provide input for the preparation of the Mayor's Strategic Plan.	Consulting	110
Parks and Recreation				
Capital Projects	Ongoing	The objective of the review will be assessing expenditure compliance with applicable contracts and the intended use of funds in accordance with the capital appropriation.	Assurance	325
Management Review	Complete	Assisted in Management Review of Metro Parks. A Review Committee performed a top to bottom review of all aspects of the operation, management, and performance of Metro Parks and Recreation.	Consulting	260
Payroll Timesheets	Complete	Discussed payroll policies and procedures for timesheets with Metro Parks Personnel Supervisor.	Consulting	1

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2012 Hours</i>
Police				
Court Pay	Complete	At the request of LMPD, consulted regarding possible audit techniques and approaches for Court Pay. OIA will observe the implementation of the e-subpoena system and provide the necessary recommendations.	Consulting	8
False Alarm Activity	Complete	Project postponed due to transition of operational responsibilities for false alarm activity from a contracted service to in-house (False Alarm Reduction Unit). Will be revisited later, to allow implementation of new operational procedures.	Assurance	160
Federal and State Forfeitures	Complete	Provided Audit Follow-Up response to OMB Grants Manager regarding inquiry from US Department of Justice.	Consulting	2
Metro Council - Theft of Time	Ongoing	At the request of LMPD, OIA investigated allegation of employee misconduct (theft of time) involving Metro Council employee.	Integrity	55
Narcotics Disposal	Complete	Assisted in disposal process of approximately 30,000 pounds of narcotics evidence with no evidentiary value.	Assurance	245
Narcotics Cash Fund	Complete	Reviewed documentation related to the activity of the Narcotics Investigative Fund. Weaknesses in the activity's internal control structure were identified.	Consulting	30
Public Health and Wellness				
Cancer Screening Program	Ongoing	Assurance – Operational review of Public Health and Wellness' cancer screening program.	Assurance	82
Ethical and Policy Violations Complaint	Complete	Health Dept. personnel contacted the office for guidance regarding an email they received alleging ethical violations at the Health Dept.	Consulting	2
Internal Assessment of Operations	Complete	Assisted in Management Review of Public Health and Wellness. Provided benchmarking information to assist in management review of the department and compiled statistical and budget information from five regional cities.	Consulting	50

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2012 Hours</i>
Lead Case Restitution	Ongoing	Monitored and processed restitution from fraud case. Restitution received is remitted quarterly to the grantor, the Federal Centers for Disease Control (CDC). For CY 2012, a total of \$963 was collected and remitted to the CDC. Balance of restitution is \$7,445.80.	Integrity	20
MORE Methadone Clinic - Cash Management Procedures	Ongoing	Assurance – Operational review of Public Health and Wellness MORE Clinic’s cash management procedures.	Assurance	180
MORE Methadone Clinic - Management Review	Ongoing	The Office of Internal Audit will perform a high level assessment of the clinic’s current operating environment in order to highlight possible areas of improvement.	Consulting	80
Public Protection – Animal Services				
Animal Services Controlled Substances	Complete	Animal Services requested assistance in reviewing their Controlled Substance Procedures.	Consulting	71
Public Protection – Emergency Medical Services				
Capital Projects	Complete	Assessed expenditure compliance with applicable contracts and provided assurance the intended use of funds was in accordance with the capital appropriation.	Assurance	360
Public Protection – Corrections				
Ex - Offender Program	Ongoing	Integrity review.	Integrity	340
Jail Management System	Complete	Participated in supplier demonstrations of potential jail management systems.	Consulting	10
Quarterly Progress Reports	Complete	Participated in briefings regarding status of corrective actions to address audit issues.	Consulting	10
Public Works and Assets – Solid Waste Management				
Waste Reduction Center	Ongoing	Assurance – Revenue review of Solid Waste Management Services (SWMS) Waste Reduction Center Revenue Administration.	Assurance	120

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2012 Hours</i>
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Related Agencies – Library

Capital Projects	Complete	Assessed expenditure compliance with applicable contracts and provided assurance the intended use of funds was in accordance with the capital appropriation. There was some contractual compliance issues noted.	Assurance	280
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Related Agencies – Office of Internal Audit

ALGA Mentorship Program Survey	Complete	Participated in survey designed to understand more about whether a mentorship program facilitated by ALGA would be feasible.	Consulting	2
ALGA Survey	Complete	Participated in biennial survey of local government audit departments. This provides benchmark data for best practices and efficient operations of internal audit departments.	Consulting	2
Annual Quality Assurance Program Review	Complete	Reviewed internal quality assurance program to determine if any changes needed. This is required by government auditing standards (3.54). Changes are made as identified during the year.	Assurance	10
Annual Report of Activities	Complete	Publication of 2011 Annual Report of Activities for the Office of Internal Audit. This is required by the Charter establishing the office.	Assurance	230
Automated Workpaper Solution	Ongoing	Explore potential for use of SharePoint as an automated work paper solution to drive audit efficiency and effectiveness.	Consulting	10
Discovery Responses	Ongoing	Review and respond to discovery requested by attorney regarding Verified Complaint against Life Institute seeking restitution of grant funds.	Integrity	21
Ethics Tipline	Complete	Presented OIA project planning, implementation and administrative responsibilities for Ethics Tipline to peer audit director visiting from Bowling Green KY.	Consulting	8
Ethics Tipline	Complete	Presented OIA project planning, implementation and administrative responsibilities for Ethics Tipline to peer audit director visiting from Lexington KY.	Consulting	12

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2012 Hours</i>
Ethics Tipline and Ethics Commission	Complete	Presented the ethics ordinance for elected and appointed official to a peer audit director in Clarksville, TN.	Consulting	5
Exposure Draft - IPPF Standards	Complete	Reviewed February 2012 Exposure Draft of International Standards for the Professional Practice of Internal Auditing Framework. Objective was to identify potential impact on OIA, and comment as determined necessary.	Consulting	20
IIA Quality Assessment and Improvement Program Survey	Complete	Participated in survey designed to determine best practices for the implementation of Quality Assessment and Improvement Programs.	Consulting	2
Internal Audit Best Practices	Complete	IA Policy & Procedures Updates. Objective was ensuring OIA policies and procedures are in conformance with standards, and revisions / updates made as needed.	Consulting	120
Internal Audit Best Practices	Complete	Engage audit team in review of public sector audit reporting formats to determine if changes needed.	Consulting	10
Internal Audit Best Practices	Complete	Shared an audit program with a peer auditor in Grand Prairie, Texas.	Consulting	1
Internal Audit Best Practices	Ongoing	Share and discuss best practices with peer auditors in Louisville, Lexington and other communities in United States at various times throughout the year. This is ongoing collaboration to ensure emerging trends and practices are considered as part of OIA operations.	Consulting	65
Internet Mailbox - Inquiry	Complete	The Office of Internal Audit received an inquiry through public access webmail regarding a compliance officer with the Human Relations Commission. No issues were identified that required further review.	Consulting	2
Internet Mailbox - Inquiry	Complete	The Office of Internal Audit received an inquiry through public access webmail requesting information about the Internal Audit function on behalf of the City of Cincinnati.	Consulting	2
Internet Mailbox - Inquiry	Complete	The Office of Internal Audit received an inquiry through public access webmail regarding general allegation of fraud and abuse by the Louisville Regional Airport Authority, in coordination with district FAA officials.	Consulting	4

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2012 Hours</i>
Internet Mailbox - Inquiry	Complete	The Office of Internal Audit received an inquiry through public access webmail regarding LMPD Professional Standards Unit. No issues were identified that required further review.	Consulting	2
Neighborhood Development Fund Training	Complete	Assisted in facilitating the Neighborhood Development Fund training session. The training provided nonprofit organizations with guidance on the application and approval process along with guidance on the financial reporting requirements in regards to the grant funds.	Consulting	5
Open Records Request	Complete	Responded to an ORR regarding Ethics Tipline Closed Cases.	Consulting	15
Open Records Request	Complete	Responded to an ORR regarding grants reviewed as part of the audit report "Metro Council - Neighborhood Development Fund Grants FY2010 and 2011" issued June 26, 2012.	Consulting	2
Open Records Request	Complete	Responded to an ORR identifying all records under custodial authority of the Office of Internal Audit (OIA) meeting the requested description of specific Ethics Tipline violation claim report numbers.	Consulting	6
Open Records Request	Complete	Received non-routine ORR regarding Ethics Tipline Incidents since January 1, 2011.	Consulting	50
Payroll System Information	Complete	Provided payroll system information to peer audit director from Bowling Green to assist in her presentation to the board of governors.	Consulting	4
Related Agencies – Zoo				
Food Service Contract - Sodexo	Ongoing	Assurance - Compliance review of Louisville Zoological Gardens (Zoo) Food Vendor Contract.	Assurance	380
Technology				
Backup and Recovery Procedures	Complete	Data Center physical and environmental controls.	Technology	50

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2012 Hours</i>
DSX Badging System Review	Complete	Application administration and ownership. Louisville Metro Government badge access.	Technology	50
Metro Parks - Golf Reservation System	Complete	Provided guidance to Technology on the level of fiscal accountability the Golf Pros have to Metro Parks.	Consulting	2
PeopleSoft HRMS Security Assessment	Ongoing	Database Security and Configuration. Host Server Vulnerabilities.	Technology	30
RevTech Applications Security Controls Review	Complete	Program change controls. Job scheduling checklist. Remote access authorization.	Technology	50

Office of Internal Audit

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www.louisvilleky.gov/InternalAudit/