



Greg Fischer  
Mayor

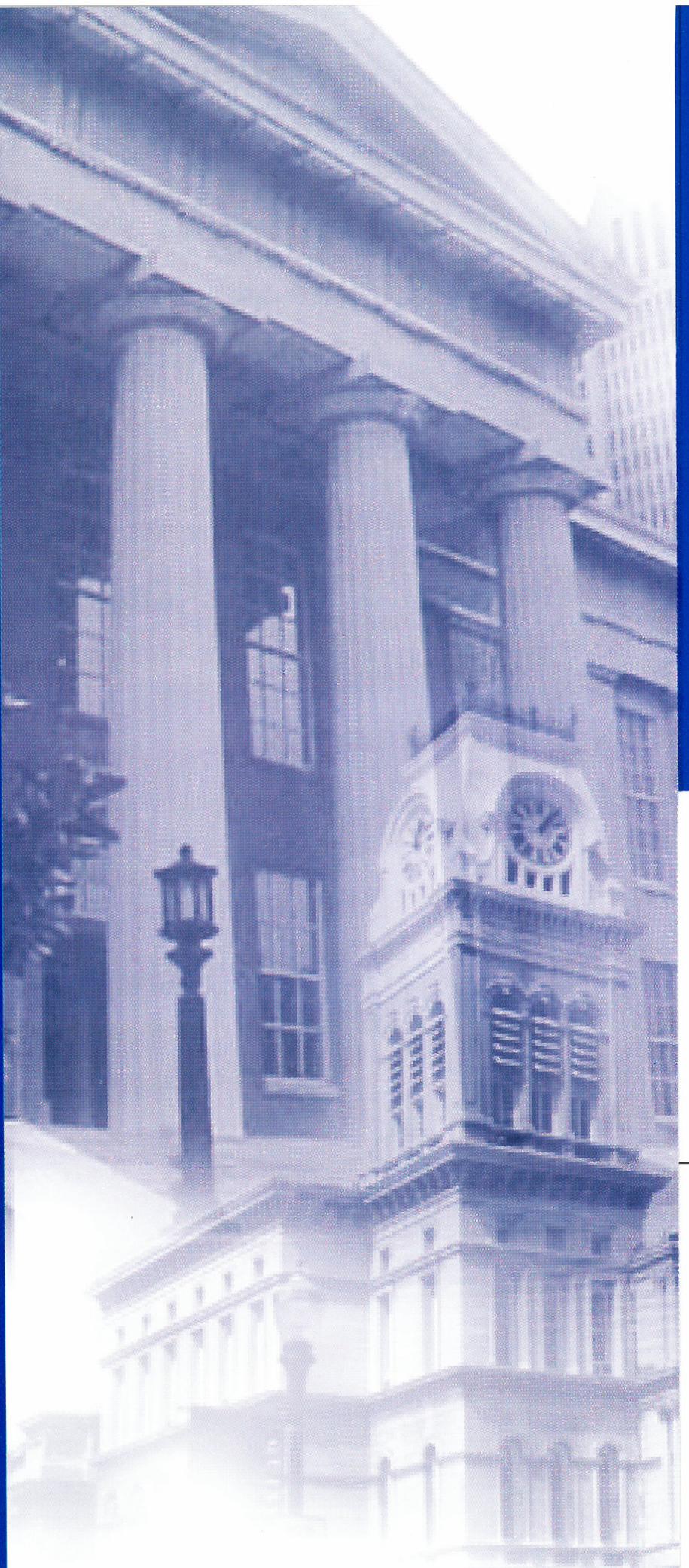
Louisville Metro Council

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consulting services  
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Metro Government.

# Office of Internal Audit

Community Services

Neighborhood Place Financial  
Assistance Program Audit



# Audit Report

## Community Services

### Neighborhood Place Financial Assistance Program Audit

September 2014



**Table of Contents**

**Executive Summary ..... 2**

**Transmittal Letter ..... 3**

    Introduction..... 3

    Scope..... 4

    Opinion ..... 4

    Corrective Action Plan..... 5

    Internal Control Rating ..... 6

    Background..... 7

    Summary of Audit Results..... 7

**Observations and Recommendations ..... 9**

    1) Monitoring and Reconciliation..... 10

    2) Financial Assistance Program Activity Processing ..... 12

    Community Services’ Corrective Action Plan.....16

## Executive Summary

### PROJECT TITLE

#### Community Services - Neighborhood Place Financial Assistance Program

### OBJECTIVE AND SCOPE

The objective was to perform a review of the Community Services - Neighborhood Place Financial Assistance Program. The operating policies, procedures and records for the activity were reviewed, with particular attention given to compliance with eligibility guidelines. The primary focus was the operational and fiscal administration of the activity, including how the activity is processed, recorded, monitored, and reported. The objective was to obtain reasonable assurance that the risks are adequately mitigated through the internal controls in the process.

This was a compliance review based on best practices and internal policies for the fiscal and operational administration of the Neighborhood Place Financial Assistance Program. The review included financial assistance activity from July 1, 2013 through December 31, 2013. The details of the scope and methodology of the review are addressed in the Observations and Recommendations section of this report.

### INTERNAL CONTROL ASSESSMENT

#### Needs Improvement

### RESULTS

Opportunities exist for improving the internal control structure for the Neighborhood Place Financial Assistance Program. Examples include the following.

- **Periodic Reconciliations.** There were instances in which approved Financial Assistance Program payments were not properly reconciled to the Financial Assistance Program checks issued through Louisville Metro Governments' financial system, LeAP.
- **Activity Processing.** There were issues regarding the processing of activity related to the Financial Assistance Program.
  - There were instances in which an applicant received assistance, but did not meet the income requirements.
  - There were instances in which verification that a payment from Community Services would guarantee service or shelter for thirty days was not properly documented.
  - There were instances in which all of the documentation required per the Financial Assistance Program Policy was not included the applicant's case file.
  - There were instances in which an application was not submitted for review within 14 days, as required by Financial Assistance Program Policy.



OFFICE OF INTERNAL AUDIT  
LOUISVILLE, KENTUCKY

GREG FISCHER  
MAYOR

INGRAM QUICK, CHIEF AUDIT EXECUTIVE

JIM KING  
PRESIDENT METRO COUNCIL

## Transmittal Letter

September 17, 2014

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

**Subject: Audit of the Community Services - Neighborhood Place Financial Assistance Program**

### Introduction

As requested, an audit of the Community Services - Neighborhood Place Financial Assistance Program was performed. The objective was to perform a review of the operating policies, procedures and records for the activity, with particular attention given to compliance with eligibility guidelines. The primary focus was the operational and fiscal administration of the activity. This included how Community Services processes, records, monitors, and reports activity. The objective was to obtain reasonable assurance that the risks are adequately mitigated through the internal controls in the process.

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**

A thorough understanding of the Community Services - Neighborhood Place Financial Assistance Program (FAP) activity was obtained in order to evaluate the internal control structure. This was achieved through interviews of key personnel and examination of supporting documentation. This included obtaining an understanding of the policies and procedures for processing, recording, monitoring, reconciling, and reporting of activity. Testing of activity was also performed to determine the effectiveness of the controls

Financial Assistance Program activity and applicable policies and procedures were reviewed. Testing was performed on a sample of transactions that occurred during the first half of fiscal year 2014 (July 2013 through December 2013). The activity was examined to assess compliance with the Financial Assistance Program Policies and Procedures as well as general best practices. The details of the scope and methodology of the review are addressed in the Observations and Recommendations section of this report.

### **Opinion**

It is our opinion that the internal control structure for the Community Services - Neighborhood Place Financial Assistance Program activity needs improvement. The internal control rating is on page 6 of this report. The rating quantifies our opinion regarding the internal controls, and identifies areas requiring corrective action. Opportunities to strengthen the internal control structure were noted. Examples include the following.

- **Periodic Reconciliations.** There were issues regarding Financial Assistance Program payments that were not properly reconciled to checks issued for the program through Louisville Metro Governments' financial system, LeAP.
  - There were instances in which there were unidentified and/or unresolved differences between the quantity and amount of payments approved and the quantity and amount of checks issued through LeAP.
  - There were instances in which funds designated for the Financial Assistance Program were erroneously used to fund assistance payments related to a different program in the aggregate amount of \$2,220.
- **Activity Processing.** There were issues regarding the processing of activity related to the Financial Assistance Program.
  - There were instances in which an applicant received assistance, but did not meet the income requirements.

- There were instances in which verification that a payment from Community Services would guarantee service or shelter for thirty days was not properly documented.
- There were instances in which all of the documentation required per the Financial Assistance Program Policy was not included the applicant's case file.
- There were instances in which an application was not submitted for review with 14 days, as required by Financial Assistance Program Policy.

**Corrective Action Plan**

Representatives from Community Services have reviewed the results and are committed to addressing the issue noted. The corrective action plan is included in this report in the Observations and Recommendations section. We will continue to work with Community Services to ensure the actions taken are effective to address the issue noted.

Sincerely,

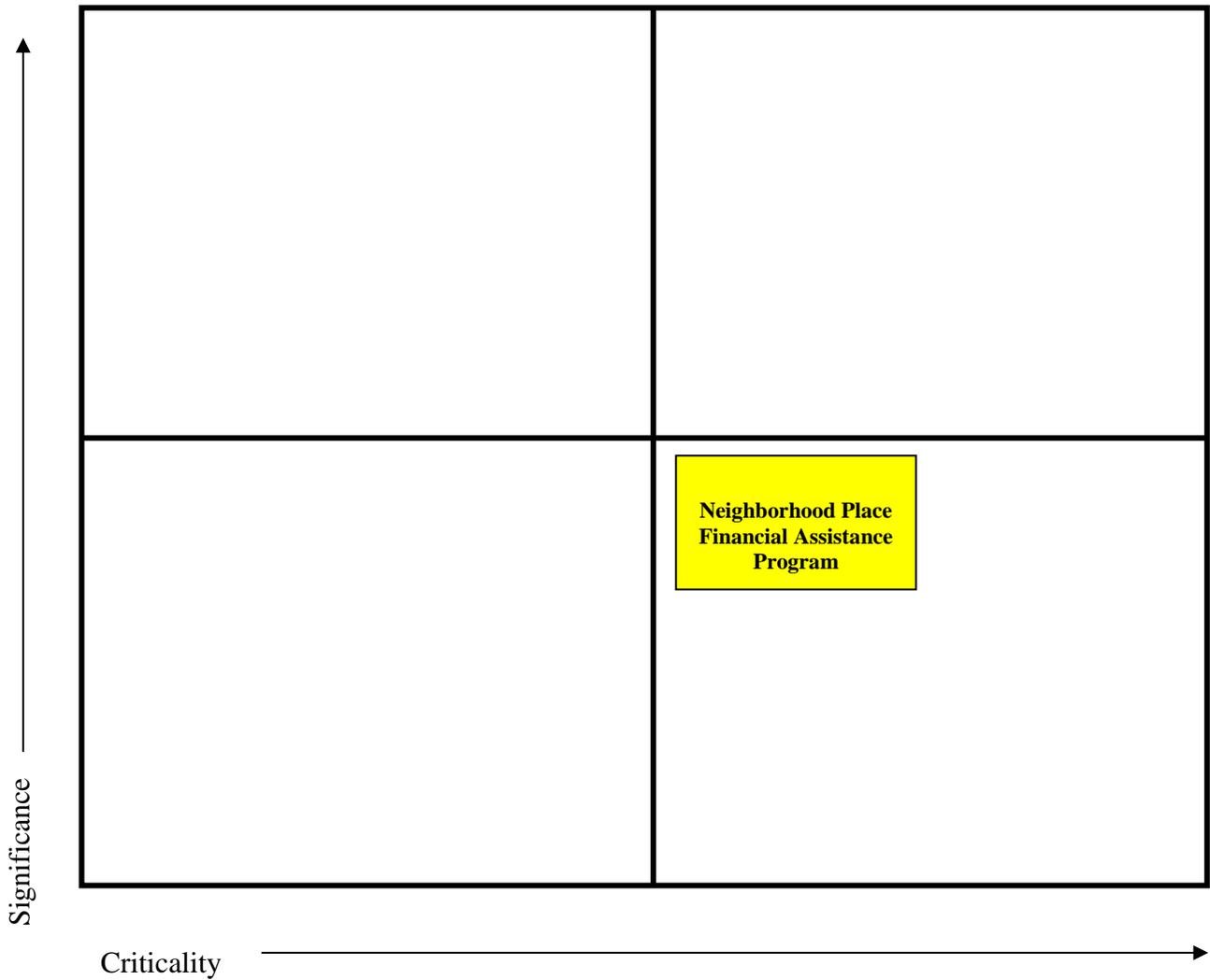


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Ingram Quick, CIA, CFE  
Chief Audit Executive

cc: Louisville Metro Council Government Accountability and Ethics Committee  
Director of Community Services  
Louisville Metro External Auditors  
Louisville Metro Council President

**Internal Control Rating**



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

## **Background**

The Financial Assistance Program is a program operated through the Neighborhood Place, administered by Community Services, and funded entirely by Louisville Metro Government. The program is designed to assist households that meet income and crisis criteria as defined in the Financial Assistance Program Policy. Through the program, eligible applicants are able to receive assistance for rent and utilities. During fiscal year 2014 the Financial Assistance Program was awarded \$690,000 from Louisville Metro Government's General Fund. The program issued approximately 1,990 financial assistance payments in an average amount of \$340 per payment. The program received approximately 20% less in funding from the General Fund and issued approximately 16% fewer payments than in fiscal year 2013.

This was a requested audit. In an effort to obtain assurance that the Financial Assistance Program Policy was effectively and consistently applied throughout each of the Neighborhood Place locations, an audit of fiscal year 2014 program activity was requested.

## **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 has not performed any previous reviews of the Neighborhood Place Financial Assistance Program.

### **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 review did not disclose any instances of irregularities, any indications of illegal acts, and nothing was detected during the review 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 Community Services (CS) on August 12, 2014. An exit conference was held at CS Administrative Offices on September 5, 2014. Attending were Katina Whitlock representing CS; and Ingram Quick and Mayria Porter representing Internal Audit. Final audit results were discussed.

The views of CS officials were received on September 12, 2014 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.”*

CS’ response was provided within this required timeframe.

## Observations and Recommendations

### Scope

As a special request from Community Services, the Office of Internal Audit conducted a review of the Neighborhood Place Financial Assistance Program. A thorough understanding of the operating policies, procedures and records for the activity was obtained through interviews of key personnel and examination of supporting documentation. Particular attention was given to compliance with eligibility guidelines. The primary focus was on the fiscal and operational administration of the activity, which included how the activity was processed, recorded, monitored, and reported. The objective was to obtain assurance that the risks are adequately mitigated through the internal controls process.

Testing was performed on a sample of transactions (Financial Assistance Program disbursements) that occurred during the review period (July 2013 through December 2013). There were approximately 1,990 transactions that occurred during the review period. A sample consisting of 178 transactions was judgmentally selected for testing compliance with eligibility guidelines and relevant policies and procedures. Testing was performed on each monthly reconciliation (6) prepared during the review period in an effort to ensure adequate fiscal administration.

The examination would not reveal all non-compliance issues because it was based on selective review of data.

### Observations

Issues were noted with the Community Services - Neighborhood Place Financial Assistance Program activity. As a result, the effectiveness of the internal control structure needs improvement. Opportunities to strengthen the controls include the following.

- 1) Monitoring and Reconciliation
- 2) Financial Assistance Program Activity Processing

Details of these begin on the following page.

## **1) Monitoring and Reconciliation**

Some issues were noted with the monitoring and reconciliation of activity related to the Financial Assistance Program. Examples include the following.

- **Periodic Reconciliations.** On a monthly basis, the Financial Assistance Program payments approved through Community Services' (CS) case management system, CARE, are reconciled to the Financial Assistance Program checks issued through Louisville Metro Governments' financial system. Timely and thorough completion of the reconciliation is imperative in ensuring that all approved payments resulted in the issuance of a check in the accurate amount. Further, the reconciliation is instrumental in detecting any erroneous distributions of the funds designated specifically for the Financial Assistance Program.
  - In four of six instances, the monthly reconciliation was not completely reconciled. There were unidentified and/or unresolved differences between the quantity and amount of payments approved through CARE and the quantity and amount of checks issued through Louisville. For the four instances noted, the un-reconciled differences range from \$400 up to \$2,220 per month.
    - In one of these monthly reconciliations, there were two transactions in which funds designated for the Financial Assistance Program were erroneously used to fund two payments for the Eviction Prevention Program in the aggregate amount of \$2,220. This error should have been identified and resolved during the reconciliation process.
  - In two of six instances, the reconciliation was not completed within 30 days. As a result there is an increased risk that instances of erroneous payments could remain undetected for a prolonged period of time.

## **Recommendations**

Appropriate personnel should take the corrective actions to address the issues noted. Specifics include the following.

- ✓ The parties responsible for successful completion of the monthly Financial Assistance Program reconciliation include the Office of Management and Budget (OMB) and CS Financial Assistance Program Employees. The responsible parties should work together to ensure that Inter-Departmental policies and procedures for reconciling the Financial Assistance Program payments are documented and adequate for successful completion of the reconciliation. Inter-Departmental policies and procedures should include the following:
  - Policies and procedures must clearly define the responsibilities of both CS and OMB employees. Refer to titles, positions, and departments not specific individuals.
  - Policies and procedures should be formally documented (i.e. typed and maintained in a location accessible to both CS and OMB).

- Policies and procedures should be revised at least annually or when there is a significant change in the program or process.
  - Policies and procedures should be clear and concise and accurately describe the subject(s) addressed.
- ✓ As the successful completion of the reconciliation is dependent upon the accuracy of the reports being reconciled, the Community Services' Information Technology staff and the Financial Assistance Program staff should work together to ensure accuracy of the reports generated from the Community Services'(CS) case management system, CARE. Consider the following:
    - Develop policies and procedures to guide the process of collecting and reporting data from CARE.
    - Policies and procedures should provide guidance as to when and how any changes to payment approval or issuance should be communicated to ensure successful inclusion in month end CARE reports.
    - Policies and procedures should also include guidance as to when the CARE reports should be generated (i.e. 15 days after month end) to ensure completeness and accuracy.
- ✓ The Financial Assistance Program payment reconciliation should be performed at least monthly to detect payments that are not charged to the correct account, instances of approved payments without a corresponding check, and instances of checks issued without CARE approval. Consider the following in performing the reconciliation(s):
    - Any differences identified should be researched and resolved.
    - The reconciliation preparer should sign and date the reconciliation upon completion.
    - The reconciliation should be subject to a formal review, evidenced by way of the reviewer's signature and the date of review.
    - The completed reconciliation should be returned to applicable CS staff within 30 days, for a cursory review. Any differences found to be inadequately researched and resolved should be returned to applicable staff for further investigation.
- ✓ Appropriate personnel should research the instance in which in which funds designated for the Financial Assistance Program were erroneously used to fund two payments for the Eviction Prevention Program to determine if a corrective journal entry is necessary.
- ✓ As successful completion of Financial Assistance Program payment reconciliation involves multiple Louisville Metro agencies, CS should designate a person to coordinate efforts between agencies to implement these recommendations or alternative corrective actions.

## **2) Financial Assistance Program Activity Processing**

Some issues were noted with the processing of activity related to the Financial Assistance Program. Examples include the following.

- **Income Eligibility.** According to Financial Assistance Program Policy (The Policy) a client must have income less than 130% of poverty during the month prior to his/her appointment date. The client must provide documentation to verify that he/she has met the income requirements.
  - There were two instances in which the client had income greater than 130% of the poverty level during the month prior to his/her appointment. As a result, assistance was provided to a client that did not fit the intended client profile.
  - There were three instances in which documentation serving as proof that the client met the income requirement was not included in the client's case file.
  - There were six instances in which the documentation regarding proof of no income was not provided in accordance with the policy. In instances where the client claims to have earned no income during the month prior to his/her appointment date, the claim must be verified by way of a Zero Income Affidavit, and a verification of zero-income provided by the Department of Community Based Services.
    - In four of the six instances, the Zero Income Affidavit was not included in the case file. The Zero Income Affidavit is documentation serving as a declaration from the client that there was zero income during the month prior to the client's appointment. As a result, there is an increased risk that eligibility may have been determined erroneously. The Zero Income Affidavit is necessary in the instance that there is a legal concern regarding the client's eligibility.
    - In two of the six instances, the Zero Income Affidavit was included in the case file. However, the verification of zero-income provided by the Department of Community Based Services was not included.
  - Applicable methods of verifying unearned income, including the verification of zero-income provided by the Department of Community Based Services and verification of Child Support are not used in applicable cases on a consistent basis across each Neighborhood Place. In an effort to ensure the legitimacy of eligibility based on income, the presence or absence of unearned income should be verified by way of a third party source. A client may not self-report all household income; as a result there is an increased risk that eligibility may be determined erroneously.
- **30 Day Service/Shelter Guarantee.** The Louisville Metro Community Services Financial Assistance Program Policy (The Policy) requires verification that the vendor will accept payment from CS to guarantee 30 days of shelter or service. The vendor's guarantee of 30 days of shelter or service must be formally documented in the case management system.

- In 39 of the 178 transactions reviewed, verification that a payment from CS would guarantee service or shelter for 30 days was not properly documented within the case management system.
  - In 2 of those 39 instances, it could not be determined if the payments distributed to the vendor on behalf of the client guaranteed 30 days of service or shelter, because the verification was not properly documented. As a result, there is an increased risk that the assistance provided did not meet the needs of the client or the objective of the Financial Assistance Program.
  - In 37 of those 39 instances, the verification was not properly documented. However, the assistance provided by the Financial Assistance Program met the vendor requirements necessary for a guarantee of 30 days of service. Although it is likely that the client did receive 30 days of services, the documentation pertaining to the 30 day guarantee is not in accordance with the policy.
- **Timeliness.** The policy requires submission of an application and all required documentation to the case worker with seven days after the appointment date. The case worker must submit the completed application to the Neighborhood Place Administrator for approval in up to 14 days after the appointment date. Applications that are not submitted for approval within 14 days must have an extension granted by the administrator. The extension must be documented in the case management system.
  - In 14 of the 178 transactions reviewed, the case was not submitted for approval within 14 days. A corresponding extension was not properly documented within the case management system. As a result there is an increase risk that the client may not receive assistance in time to prevent disruption of service or shelter.
  - In 5 of the 178 transactions reviewed, the time of submission could not be determined because the case had not been signed and dated by the case worker. The case worker is required to sign and date the case file to indicate that he or she has completed the case and submitted it for review.
- **Case Documentation.** The policy requires the client to provide documentation to aid in verifying the client's eligibility. Documentation is required to verify the following eligibility factors: number of household members, type of financial crisis, type and amount of assistance needed, amount of income, and duration of employment. Acceptable documentation includes, but is not limited to, social security cards, photo identification, check stubs, utility bills, lease agreements, and CS verification forms.
  - In 5 of 178 instances, eligibility could not be determined due to the absence of required documentation. Missing documentation included the following:
    - One instance in which a copy of the required identification for one or more alleged members of the client's household was not included in the client's case file.
    - One instance in which documentation regarding the client's financial crisis was not complete.

- Two instances in which documentation regarding unemployment benefits was not included in the client's case file.
- **Family Economic Success (FES) Assessment.** The policy requires clients to complete a FES assessment in order to receive financial assistance when there is earned income in the home or a loss of earned income. The purpose of the FES Assessment is to determine if the client is eligible of other programs that may help to stabilize the client's household.
  - In 12 of 178 instances, the completion of the FES assessment was not documented in the client's case file. As a result the payment was not processed in accordance with policies and procedures.

### Recommendations

Appropriate personnel should take the corrective actions to address the issues noted. Specifics include the following.

- ✓ Consider the use of an income eligibility calculator and a quantity of days worked calculator. The calculator may be developed using the functionality within Excel. Alternatively, CS may explore the use of the CASTiNET Database and their case management system, CARE, which includes an automated income/ days worked calculator. This will ensure consistency in calculating income and quantity of days worked. It will also provide more accurate calculations and aid in the review process.
- ✓ In an effort to ensure the required documentation is maintained in the client's case file, all pertinent documentation related to the client's file should be copied. One copy should remain in the file; the other copy should be submitted for approval. In the event that documentation is misplaced, there will be a second copy.
- ✓ All case workers and administrators should have an understanding of the vendor's policies regarding the minimum amount of assistance that will guarantee 30 days of service. This information should be included in the policy for reference.
- ✓ Explore methods of leveraging the efforts of similar programs within Community Services. Multiple programs within the department offer similar types of assistance to a similar and often the same demographic. Methods for consideration include the following:
  - A shared database would allow for more coordinated case management efforts by allowing information to be shared between programs. Further a shared database could reduce duplication of efforts among similar programs within CS, since many programs require the same types of documentation for proof of employment and income. CS should explore the use of CASTiNET, SharePoint, or a similar system to develop a shared database.
  - Shared policies and procedures would increase the consistency and simplicity of the overall process including client intake, data collection, eligibility verification,

and payment approval. Further, shared policies and procedures would increase transparency regarding the overall process, specifically client eligibility and assistance payment approval. It should be noted that shared policies and procedures should only be used to the extent that they do not significantly impact the uniqueness of any program.

- ✓ Consider the use of an electronic/ automated workflow for routing client documentation to the proper personnel for approval. An automated workflow would consist of electronic copies of all required documentation being electronically routed to the assigned approver with the approval being documented by way of an electronic signature. An automated workflow is more efficient and would automatically create an audit trail. CS should explore systems that could offer an automated workflow which include, but is not limited to CASTiNET, SharePoint, and the Oracle Image/ Process Management System (IPM).
- ✓ Consider requiring a potential client to take the FES assessment during initial screening or during his/her first onsite visit. By taking the assessment and documenting the results in CARE early in the process, it will be less likely that the documentation regarding the assessment will not be included in the client's case file.

## Community Service's Corrective Action Plan

The Department of Community Services (CS) appreciates Internal Audit completing our request for an internal review of the Neighborhood Place Financial Assistance Program. CS is committed to continuous improvement and transparency as we assist residents of Louisville Metro in times of financial, emotional, and family crisis. This review confirms our need to revise program policies and increase training our staff. We share your vision of accountability and attention to detail and will implement the corrective action recommendations of Internal Audit.

Since the re-organization of the Department of Community Services & Revitalization to the Department of Community Services, we have worked diligently to review financial assistance policies for each division of the department and have the following responses to the observations identified in the report:

### 1) Monitoring and Reconciliation

CS will work with the Office of Management and Budget (OMB) to establish a formal, written document of inter-departmental policies and procedures that require monthly reconciliation of the financial assistance program. The Neighborhood Place Program Manager will be responsible for working with OMB, the CS Financial Administrator, and Neighborhood Place Administrators for successful completion of month reconciliation. The reconciliation policies and procedures will be reviewed by CS and OMB annually to determine program and process changes that may need to be implemented for the upcoming fiscal year.

As part of the reconciliation policies and procedures, the Neighborhood Place Program Manager will be responsible for collection and reporting information for the CARE case management system. The Neighborhood Place Program Manager will be responsible for communicating changes in payment approval and issuance to the CS Information Technology staff and verify all changes have been made and are accurate in the CARE system. The policy will also include all appropriate corrective journal entries have been completed regarding the eviction prevention program funding and have been appropriately balanced for the FY 13-14 year-end closing.

### 2) Financial Assistance Program Activity Processing

Effective July 1, 2014 a new financial assistance policy and training was implemented for the Neighborhood Place Financial Assistance program. The policy eliminates all ambiguous and subjective language regarding household income and documentation. Staff attended 3 trainings to clarify and reinforce income documentation changes and policies. Neighborhood Place Program Manager and Administrators are fully responsible for verifying all file documentation prior to approving financial assistance. Included in the revised policy is mandatory completion of the Family Economic Success (FES) Assessment by all residents requesting services. An emphasis on mandatory case management for all clients with pre-scheduled follow-up dates, identified financial and/or stability goals ensures accurate documentation of secured utilities and/or housing. A full copy of the revised policies and procedures is available upon request.

Standardizing case management programs and technology is a key performance indicator for the department. CS information and technology is working with the Kentucky Cabinet for Health and Family Services on identifying technology that would sync income eligibility guidelines and programs. The implementation of the program would connect all services and programs while providing a database per individual and household. CS is reviewing the expected time line of implementation with the new technology, while also training staff on the current state approved system, Castinet. The department plans to fully implement the use of Castinet across the financial assistance program by June 30, 2015.

The review and recommendation of improved processes and service delivery is greatly appreciated. We look forward to a future review to demonstrate the implementation and results of the improved processes and policies.



The purpose of this survey is to solicit your opinion concerning the quality of the **Community Services – Neighborhood Place Financial Assistance Program Audit Report**. Please feel free to expand on any areas that you wish to clarify in the comment area at the end. Please return the completed survey electronically to [IAUDITIMB@Louisvilleky.gov](mailto:IAUDITIMB@Louisvilleky.gov) or to ATTN: Internal Audit 609 W. Jefferson St Louisville, KY 40202. We sincerely appreciate your feedback.

### **Survey**

1. The audit report thoroughly explained the scope, objectives, and timing of the audit.  
  
 Strongly Agree  
 Agree  
 Neither Agree or Disagree  
 Disagree  
 Strongly Disagree
  
2. The audit report reflects knowledge of the departmental/governmental policies related to the area or process being audited.  
  
 Strongly Agree  
 Agree  
 Neither Agree or Disagree  
 Disagree  
 Strongly Disagree
  
3. The audit report is accurate and clearly communicated the audit results.  
  
 Strongly Agree  
 Agree  
 Neither Agree or Disagree  
 Disagree  
 Strongly Disagree
  
4. The audit recommendations were constructive, relevant, and actionable.  
  
 Strongly Agree  
 Agree  
 Neither Agree or Disagree  
 Disagree  
 Strongly Disagree
  
5. **\*\*Was there anything about the audit report that you especially liked?**
  
6. **\*\*Was there anything about the audit report that you especially disliked?**

Office of Internal Audit

Phone: 502.574.3291

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