



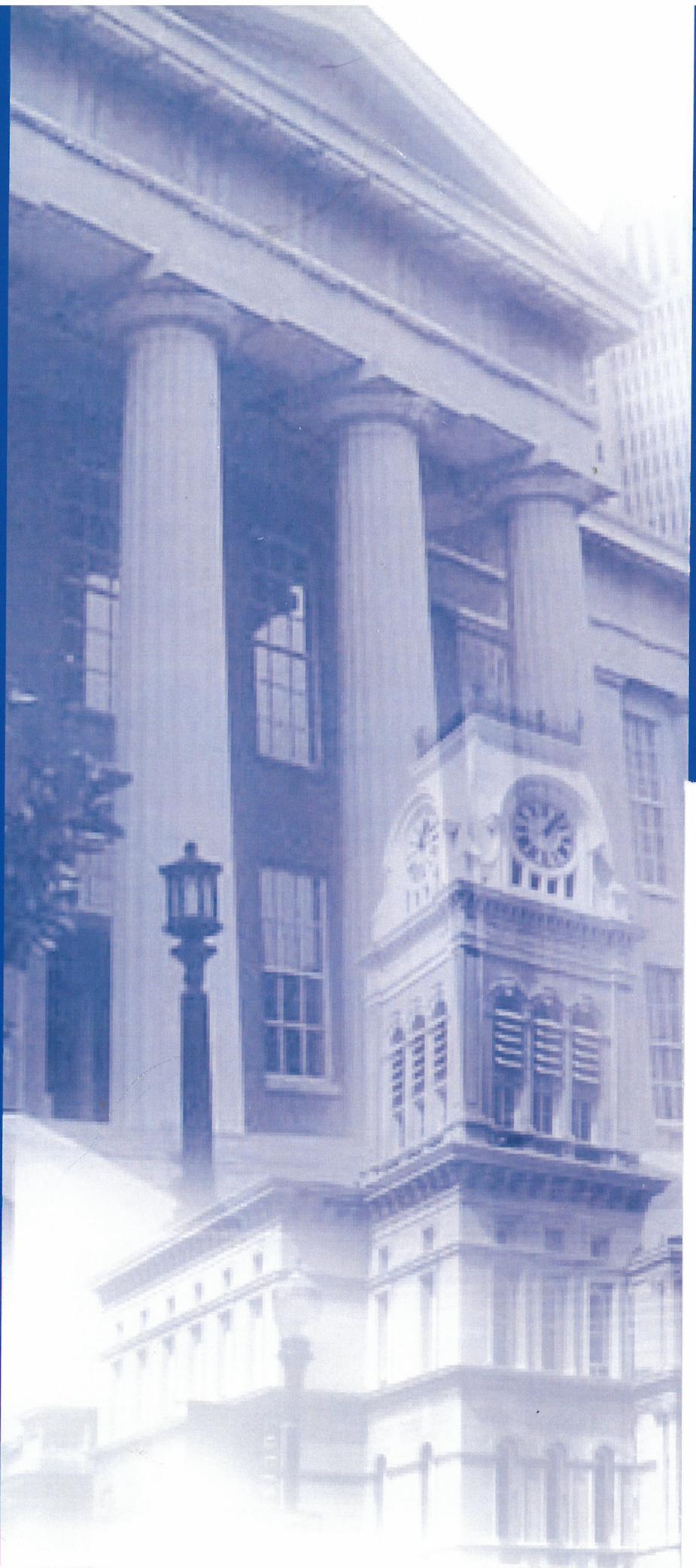
Greg Fischer
Mayor

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

2015 Annual Report of Activities



Annual Report

Office of Internal Audit

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January 2016



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OFFICE OF INTERNAL AUDIT
LOUISVILLE, KENTUCKY

GREG FISCHER
MAYOR

MAY R. PORTER, INTERIM CHIEF AUDIT
EXECUTIVE

DAVID YATES
PRESIDENT METRO COUNCIL

Transmittal Letter

January 29, 2016

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

Subject: 2015 Annual Report of Activities

Introduction

Enclosed is the 2015 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

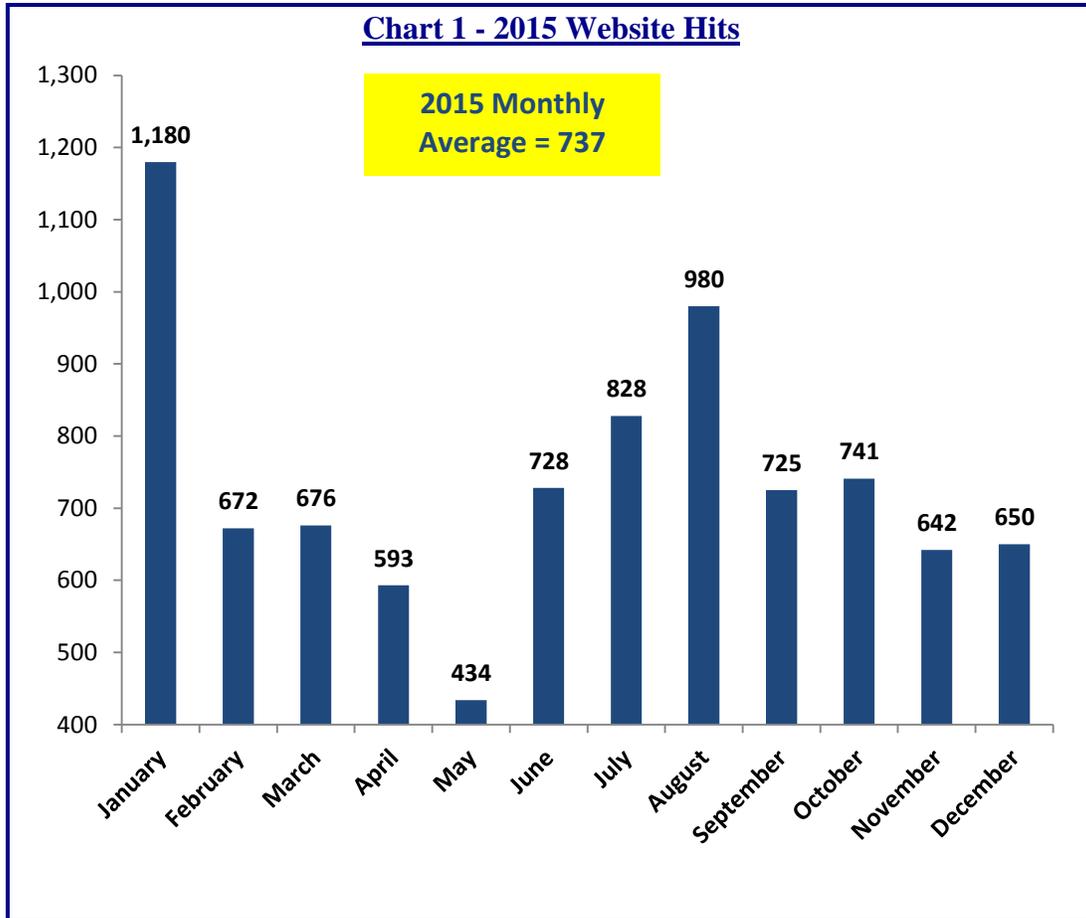
Calendar year 2015 saw a continuation of the challenges encountered in previous years. Staff turnover, specifically the resignation of the Director, presented another set of challenges. We have been able to effectively manage the challenges and seize upon the opportunities presented. We remain committed to providing internal auditing services that assist Louisville Metro Government in being responsive and accountable to its citizens. Discussion of significant items from this past year follows.

- **Productivity.** Productivity began increasing in the first half of the year as we were fully staffed and new staff members were gaining more experience with the Office of Internal Audit. The second half of the year was more challenging as the Director resigned. While this created the opportunity for career progression for several staff members, it also created a challenge as learning curves for new responsibilities and duties were encountered. This also resulted in a vacant position for several months. We are looking forward to becoming fully staffed and anticipate a positive impact on productivity as staff members gain more experience. We are committed to managing these challenges and will continue actions to enhance productivity.

- In 2015, the staff charged 66.7% of their available time to audit projects. 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 individual staff members.
- **Staff Professionalism.** The staff members of the Office of Internal Audit have diverse educational backgrounds and work experience. Staff educational backgrounds include accounting, business administration, economics, and finance. Additionally, staff members have professional certifications and / or post baccalaureate degrees. This wide range of educational training and experience brings a broad perspective to the variety of audit work conducted by the Office of Internal Audit.
 - Two staff members are Certified Internal Auditors and three staff members are pursuing the designation. There are two Certified Fraud Examiners on staff as well as one Certified Public Accountant and Certified Governmental Auditing Professional. Additionally, four of our seven staff members have a post baccalaureate degree (e.g., Masters of Business Administration, Masters of Accountancy).
 - The Office of Internal Audit is committed to professional development and continuous learning for staff. Professional internal auditing standards require forty (40) hours of training every year. For fiscal year 2015, all staff fulfilled the training requirements. This included the staff with less than one full year with the Office of Internal Audit. We strive to meet the professional standards requirement and are committed to leveraging our resources to obtain training that is most beneficial to Louisville Metro Government.
- **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 the preparation of monthly and annual activity reports, updating the public website, and providing training on case management when needed. In addition, the Office of Internal Audit may act as case manager and / or case investigator for tipline incidents when requested by the other Ethics Tipline partners in Louisville Metro Government (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. An enterprise wide risk assessment serves as the basis for the Office of Internal Audit's Annual Audit Plan. Budgetary and 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 towards a more risk centric focus, with enterprise risk management as the underlying principle. In addition, this supports our efforts to dedicate resources to governance, risk, and compliance activities that are aligned with Louisville Metro Government's strategic goals.
- **Information Technology Audits.** Information Technology (IT) is vital to Louisville Metro Government's operations and requires a significant investment in resources. IT audit services are co-sourced, and resources are budgeted to compensate an external consultant. This allows for highly technical IT audits 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 quality services to its citizens.

- **Accountability and Transparency.** Citizens' confidence in government is enhanced by accountability and transparency in its services and programs. 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 2015, our website averaged 737 hits per month. The monthly activity is illustrated in Chart 1.

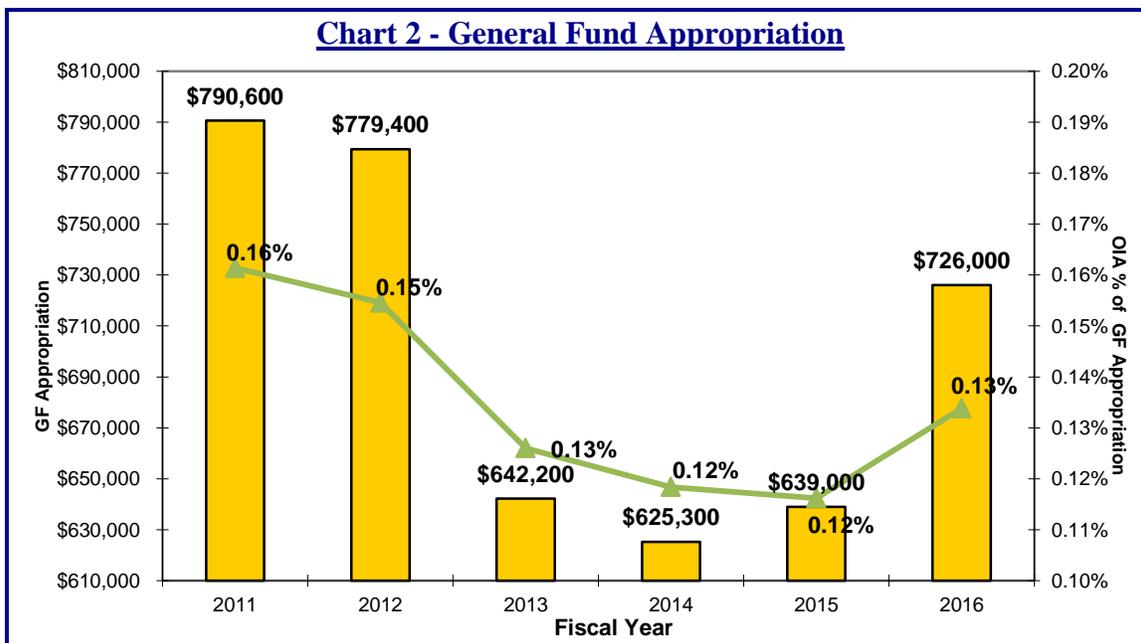


- **Quality Assurance and Improvement Program.** Quality assurance is critical in ensuring that professional internal auditing services are provided. Our Quality Assurance and Improvement Program (QAIP) is a critical component of our operations, and is built into every project. We continuously update 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.
 - **External Quality Assessment Review.** Our professional standards require an external assessment be conducted at least once every three years by a qualified independent assessor from outside the organization. The purpose is to ensure the

Office of Internal Audit is in compliance with both the International Professional Practices Framework (IPPF) issued by the Institute of Internal Auditors and the Government Auditing Standards issued by the Comptroller General of the United States. The most recent external assessment was performed in 2014. The Office of Internal Audit was assessed as “generally conforms”, which is the highest rating that can be achieved.

➤ **Strategic Plan.** The Office of Internal Audit has implemented a departmental strategic plan. Our strategic plan was developed through a process by which we determined the goals and objectives of the Office of Internal Audit and developed strategies and tactics to achieve desired results. Goals, objectives, and initiatives are the cornerstone of our strategic plan and are the roadmap for growth and success within our department.

- **Financial Resources.** We are fully funded for current staffing levels as well as for the IT Audit Core Service. 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 five fiscal years. It also shows our percentage of Louisville Metro Government’s total annual General Fund appropriation. The appropriation for Fiscal Year 2016 includes funding for the Ethics Tipline (\$25,000) and full funding for the IT Audit Core Service (\$45,000).



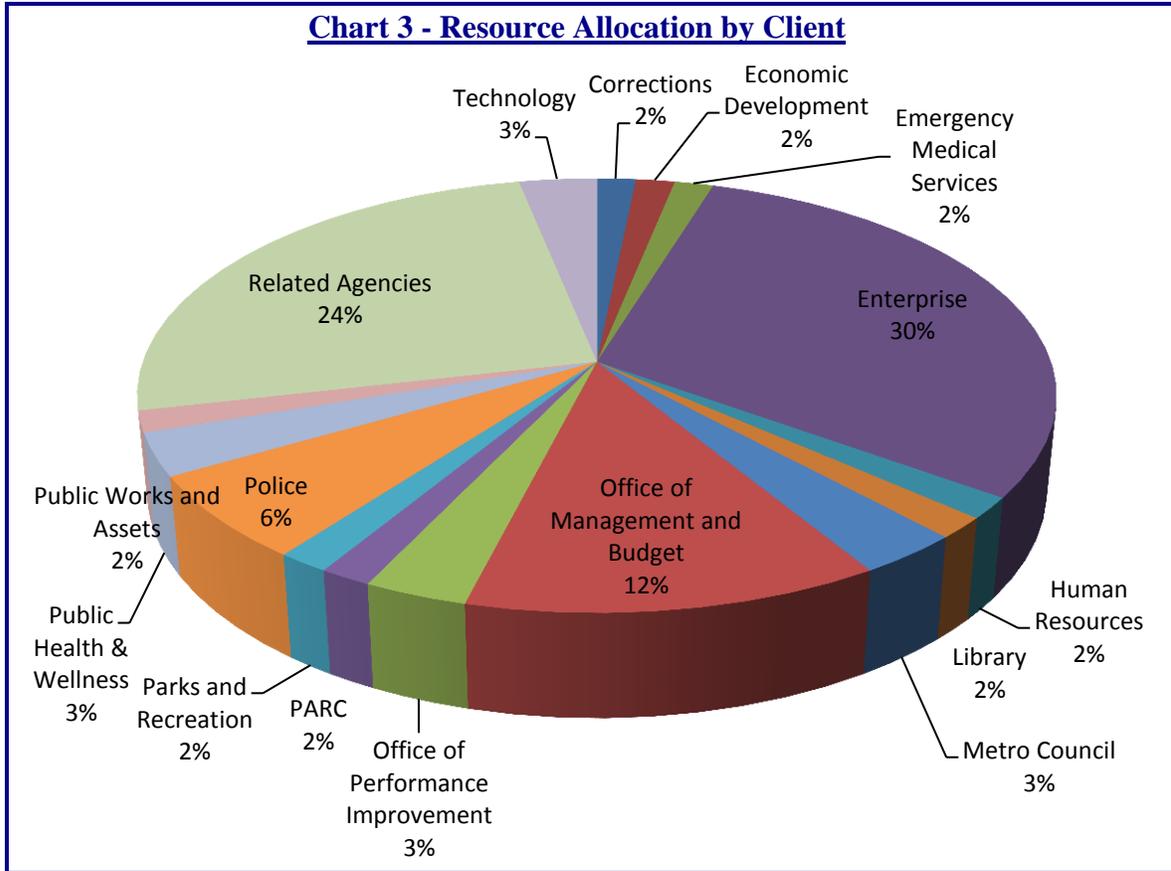
Audit Services

In calendar year 2015, the Office of Internal Audit completed 63 audit projects; including assurance reviews, IT technical audits, consulting activities, and integrity reviews. During that same period, we made 49 recommendations, of which 47 (96%) were agreed to by the audited agencies. The audited agencies have agreed to implement 90% of the recommendations. We track the acceptance and implementation of our audit recommendations that identify efficiency gains, provide economical guidance, improve operational effectiveness, and ensure adequate controls are in place to prevent fraud.

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.

Table 1 – Resource Allocation by Core Service			
Core Service	Type of Project	Number of Projects	Total Hours
Assurance		20	6,128
	Capital Projects	2	341
	Compliance	2	1,108
	Expenditures	2	1,198
	Operational	12	2,932
	Revenue	2	549
Consulting		29	977
	Advice and Information	17	134
	Consultation	3	138
	Internal Process Improvement	6	535
	Committee	1	30
	Special Request	1	125
	Education and Training	1	15
Information Technology		2	120
	IT Technical	2	120
Integrity		12	436
	Ethics Awareness/ Fraud Detection Best Practices	3	375
	Special Investigations	9	61
	Grand Total	63	7,661

- 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, demonstrating 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.
- **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 Government's Ethics Tipline is part of this core service.

Conclusion

We remain focused on our vision *to continually earn the trust of the Mayor, Metro Council, Management, Employees and Citizens while ensuring that public resources are used in an effective, efficient and ethical manner.* Our success would not be possible without the support of the Mayor 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,



May R. Porter, CIA
Interim Chief Audit Executive

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

Annual Report of Activities

Calendar Year 2015

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<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2015 Hours</i>
Corrections				
Prepaid Debit Cards for Released Inmate Accounts	Complete	Provided guidance on the practice of providing released inmates with a debit card to surrender any remaining funds in their inmate account.	Consulting	5
Economic Development				
External Agency Grants	Complete	Performed an assurance review based on best practices and internal policies and procedures for the operational administration of the Economic Development External Agency Grants.	Assurance	630
Emergency Medical Services				
Financial Operations and Narcotics Inventory Review	Complete	Performed an assurance review of the Louisville Metro Emergency Medical Services financial operations. The operating policies, procedures, and records for the procurement and payroll activity were reviewed. An assessment of the inventory and internal controls related to the narcotics at LMEMS was performed as part of the review.	Assurance	900
Enterprise				
Annual Report of Activities	Complete	Publication of 2014 Annual Report of Activities for the Office of Internal Audit. This is required by the Charter establishing the office.	Assurance	220
Ethics Tipline - Annual Report	Complete	Prepared annual report of Ethics Tipline activity.	Integrity	50
Audit Follow-up (July 2013 - June 2014)	Complete	Follow-up of audit issues, involving 22 projects at 12 departments and a total of 46 issues. Of these issues, 14 were carried forward from the prior year.	Assurance	229

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2015 Hours</i>
Grant Monitoring Process	Ongoing	The focus of the review will include a comprehensive review of the policies and procedures that guide the grant monitoring process at the Office of Management and Budget (OMB), Community Services, Public Health and Wellness, and Economic Development. The primary focus will be assessing the grant monitoring process and the identification of key differences between the respective monitoring processes.	Assurance	230
Ethics Tipline - Monthly Reports	Ongoing	Prepared monthly reports of Ethics Tipline activity as required by ordinance. These reports are distributed and posted to website.	Integrity	175
PeopleSoft Users Group	Ongoing	Participated in monthly Users Group meetings throughout year.	Consulting	30
Supervisor Enhancement and Development (SEAD)	Ongoing	Present overview for Supervisor Enhancement and Development (SEAD) course. Approximately 20 Metro managers attend each session, approximately 1 session every other month.	Consulting	15
Ethics Tipline - Administration	Ongoing	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. This project is for administration only. Monthly reporting and investigations are recorded separately.	Integrity	150
Ethics Tipline #120300742	Complete	Investigated Ethics Tipline incident #120300742. The allegations reported within the incident do not involve a violation of Louisville Metro Policy.	Integrity	20
Ethics Tipline #121753949	Complete	Provided information to Louisville Metro Police department regarding allegations made through the incident report.	Integrity	8
Ethics Tipline #121761004	Complete	Provided information to complainant regarding incident #121761004. The complaint did not allege improper conduct by a Louisville Metro department, employee, or vendor. Notified complainant of proper channels for reporting such issues.	Integrity	8
Ethics Tipline #122048525	Complete	Provided information to complainant regarding incident #122048525. The complaint did not allege improper conduct by a Louisville Metro department, employee, or vendor. Notified complainant of proper channels for reporting such issues.	Integrity	3

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2015 Hours</i>
Ethics Tipline #122050760	Complete	Provided information to complainant regarding incident #122050760. The complaint did not allege improper conduct by a Louisville Metro department, employee, or vendor. Notified complainant of proper channels for reporting such issues.	Integrity	3
Ethics Tipline #122423411	Complete	Provided information to complainant regarding incident #122423411. The complaint did not allege improper conduct by a Louisville Metro department, employee, or vendor. Notified complainant of proper channels for reporting such issues.	Integrity	3
Ethics Tipline #122477260	Complete	Provided information to complainant regarding incident #122477260. The complaint did not allege improper conduct by a Louisville Metro department, employee, or vendor. Notified complainant of proper channels for reporting such issues.	Integrity	3
Ethics Tipline #122509459	Complete	Provided information to complainant regarding incident #122509459. The complaint alleged improper conduct by a Louisville Metro official that is not under the purview of the Ethics Tipline. Notified complainant of proper channels for reporting such issues.	Integrity	3
Audit Follow-up (July 2014 - June 2015)	Ongoing	Follow-up of audit issues, involving 13 projects at 6 departments and a total of 29 issues. Of these issues, 12 were carried forward from the prior year.	Assurance	160
Licenses and Permits Revenue Activity	Complete	This was an assurance review related to the operational and fiscal administration of revenue activity related to licenses and permits. A particular focus was given to license and permit activity within Codes and Regulations, Develop Louisville, and Public Works and Assets.	Assurance	93
Performance Measurement Certification Program	Ongoing	Planning and development of a Performance Metric Certification Program which will serve as a method to assess the reliability and accuracy of the performance measurement data related to the Strategic Plan and LouieStats.	Assurance	75
Human Resources				
Corrective Action Training	Complete	Provided Personnel Coordinator feedback regarding Corrective Action Training	Consulting	2

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2015 Hours</i>
Library				
Capital Projects	Ongoing	This is a compliance review based on capital project appropriations and the Louisville Metro Purchasing Policies and Procedures. The objective of the review includes assessing expenditure compliance with applicable contracts and the intended use of funds in accordance with the capital appropriation.	Assurance	291
Metro Council				
Recommended Funds Budgeted for Metro Parks	Complete	As requested, the Office of Internal Audit performed an analysis of the funding for parks within the Louisville Jefferson County metropolitan area as noted within the Recommended Executive Budget. This included the recommended funding specific to Metro Parks and Recreation from fiscal year 2004 through fiscal year 2015.	Consulting	125
Use of Funds	Complete	Discussed appropriateness of using district operating funds to pay for two banquet tickets. OIA advised that expenditures must satisfy a public purpose as defined by the Jefferson County Attorney.	Consulting	3
Office of Internal Audit				
Timekeeping Policy	Complete	Consulted with the Internal Audit function of Memphis, TN; shared the time keeping policy for the Office of Internal Audit.	Consulting	2
Automated Workpaper Solution	Ongoing	Explored potential for use of an automated workpaper solution to drive audit efficiency and effectiveness.	Consulting	60
Monthly Internal Control Tip	Complete	Each month the Office of Internal Audit will issue an internal control tip to help Louisville Metro manage risk and improve internal processes. The internal control tips will include guidelines and best practices related to a variety of topics. A new tip will be placed on Louisville Metro Government's intranet home page at the beginning of each month. Monthly Internal Control Tips will also be cataloged and maintained on the Office of Internal Audit web site.	Consulting	50

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2015 Hours</i>
External Annual Financial Audit	Complete	Provided risk assessment and audit plan methodology to the external auditor (Crowe Horwath) to assist in their audit.	Consulting	2
Strategic Planning	Ongoing	Development of actions and initiatives to support the achievement of the Strategic Plan.	Consultation	200
Internal Audit Best Practices	Complete	Shared information from our Louisville Metro Police Department False Alarm Activity audit report with the Chief Audit Executive of Lexington, KY based on inquiry in regards to the legislation related to the false alarm reduction unit.	Consulting	5
Ethics Tipline	Complete	Shared best practices related to implementation and administrative responsibilities for Ethics Tipline with peer auditor in at Greater Orlando Aviation Authority.	Consulting	4
Internal Audit Best Practices	Complete	Shared and discussed best practices with peer auditors in Lexington, Bowling Green, 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	5
Internal Policies and Procedures Update	Complete	Objective was ensuring OIA policies and procedures are in conformance with professional standards, and revisions / updates made as needed.	Consulting	80
Audit Findings and Recommendations Database	Complete	Objective was to catalog previous audit program and issues based on audit type (e.g., operational, expenditure). Recommendations were also cataloged based on the type of issue.	Consulting	50
Automation of Key Audit Processes	Ongoing	Explored potential for use of SharePoint to drive audit efficiency and effectiveness.	Consulting	25
Lean Project: Planning and Fieldwork Process Improvement	Ongoing	Performing an analysis of the fieldwork and planning phases of the Office of Internal Audit process, in efforts of reducing waste.	Consulting	90
Issue Tracking Mechanism	Complete	Development of a repository for tracking issues and the respective recommendations.	Consulting	30
IT Audit Outsourcing	Complete	Shared best practices related to administrative responsibilities for outsourcing audits related to information technology with peer auditor at the Oklahoma City Auditor's Office.	Consulting	4

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2015 Hours</i>
Annual Quality Assurance Program Review	Complete	Reviewed internal quality assurance program to determine if any changes are needed. This is required by Government Auditing Standards.	Assurance	20
Quality Assurance and Improvement Program Self-Assessment	Complete	Performed a self-assessment of the Office of Internal Audit's Quality Assurance and Improvement Program (QAIP). The Institute of Internal Auditors published a Knowledge Report titled "Attributes of Highly Effective Quality Assurance and Improvement Programs" in January 2010. The report was used to benchmark the Office of Internal Audit's QAIP.	Assurance	50
Internet Mailbox - Inquiry	Complete	Office of Internal Audit responded to multiple complaints received through the public webmail. Request involved an entity that is not under the purview of the Office Of Internal Audit. Provided the proper channel for reporting such issues.	Consulting	35
Office of Management and Budget				
Purchase Order Process	Complete	Provided guidance on the need for separation of duties in the purchase order process to prevent improper activity or unnecessary risks.	Consulting	2
Terminated Vacation Pay	Complete	Provided guidance on paying an employee for terminated vacation pay when the employee has not left Louisville Metro but rather transferred to a new agency.	Consulting	2
Updating Standard Operating Procedures	Complete	Provided OMB Training Coordinator with guidance regarding the documenting of departmental and enterprise wide policies and procedures.	Consulting	2
EMS Medical Billing and Collection	Complete	Performed an assurance review based on policies and procedures for the operational and fiscal administration of the Office of Management and Budget Medical Billing and Collections activity, specific to EMS.	Assurance	278
Cash Management Policy	Ongoing	The focus of this review is operating policies, procedures and records related to the Louisville Metro Government's Cash Management Policy. The primary focus is the operational and fiscal administration of the activity. This includes how activity is processed, recorded, and monitored.	Assurance	783

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2015 Hours</i>
Procurement Policy	Ongoing	The focus of this review is operating policies, procedures and records related to Louisville Metro Government's Procurement Policy. The primary focus is the operational and fiscal administration of the activity. This includes how activity is processed, recorded, and monitored.	Assurance	325
Timekeeping Policy	Complete	Provided guidance on whether exempt employees are required to sign the timecard report. Provided information from the timekeeping policy along with an interpretation from Human Resources, the owners of the policy.	Consulting	2
Updating Standard Operating Procedures	Complete	Provided guidance regarding the documenting of departmental and enterprise wide policies and procedures.	Consulting	4
Office of Performance Improvement				
LouieStat	Ongoing	Observed LouieStat meetings to gain an understanding of the emerging risks agencies are facing related to the achievement of their goals.	Consulting	80
Strategic Planning Workgroup	Ongoing	Participated in workgroups and retreats to provide input for the ongoing development of the departmental strategic plan.	Consulting	50
PARC				
Vendor Payment Activity	Complete	Performed an assurance review based on the Louisville Metro Government Purchasing Policy and applicable regulations for the operational and fiscal administration of the Parking Authority of River City's vendor payment activity.	Assurance	568
Parks and Recreation				
Annual Accreditation Requirement	Complete	Provided documentation related to the Annual Risk Assessment and information related to risk management, including the Office of Internal Audit Risk Management Presentation.	Consulting	5
Police				
Property Room	Complete	Performed an assurance review based on policies and procedures for the operational and fiscal administration of the LMPD Property Room.	Assurance	410

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2015 Hours</i>
Narcotics Disposal	Complete	Assisted in disposal process of 31,000 lbs. of narcotics with no evidentiary value.	Assurance	261
Narcotics Disposal Process	Complete	Provided clarity of the role of OIA in narcotics disposal activity and identified methods to facilitate OIA's ability to provide reasonable assurance regarding the disposal of authorized items.	Consulting	8
False Alarm Activity	Complete	This was an assurance review related to the operational and fiscal administration of the False Alarm Reduction Program. This included how false alarm activity is processed, recorded, and monitored.	Assurance	99
Public Health & Wellness				
Lead Case Restitution	Complete	Monitored and processed restitution from fraud case. Restitution received is remitted quarterly to the grantor, the Federal Centers for Disease Control (CDC). For CY 2015, a total of \$6,395.80 was collected and remitted to the CDC. Balance of restitution is \$0.	Integrity	10
Revenue Activity	Complete	Performed an assurance review based on policies and procedures for the operational and fiscal administration of the Louisville Metro Public Health and Wellness Environmental Health Services revenue activity with specific focus on the Food Safety and Protection Program.	Assurance	457
Public Works and Assets				
Capital Projects	Complete	This was a compliance review based on capital project appropriations and the Louisville Metro Purchasing Policies and Procedures. The objective of the review included assessing expenditure compliance with applicable contracts and the intended use of funds in accordance with the capital appropriation.	Assurance	50
Technology				
Xjail Enterprise Application	Complete	Application security controls review over the Xjail application. The scope included a review of policies and procedures governing security and configuration of the application, controls over the application administration, the testing of general, application, and security controls.	Technology	100

<i>Area</i>	<i>Status</i>	<i>Issues</i>	<i>Core Service</i>	<i>2015 Hours</i>
Disaster Recovery Plan Assessment	Ongoing	An assessment of Louisville Metro Government's Disaster Recovery Plan. The objective was to provide an independent assessment of the viability and completeness of the Disaster Recovery Plan.	Technology	20

Office of Internal Audit

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