



Greg Fischer
Mayor

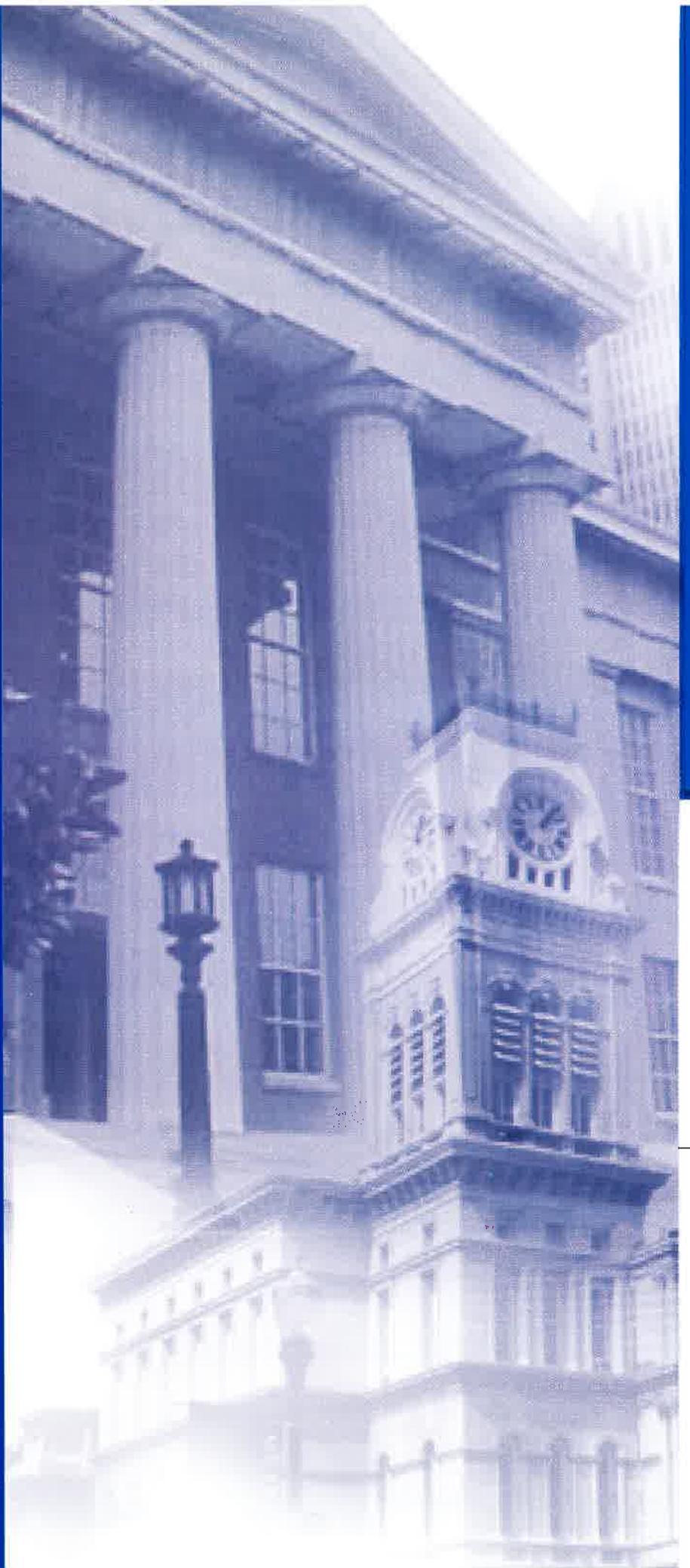
Louisville Metro Council

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

Public Works

Electrical Maintenance Operations
and Overtime





Audit Report

Public Works

Electrical Maintenance Operations and Overtime

August 2019

Executive Summary

PROJECT TITLE
Public Works – Electrical Maintenance Operations and Overtime
OBJECTIVE AND SCOPE
<p>The audit objective was to perform an assurance review of Public Works – Electrical Maintenance Operations and Overtime. This included an assessment of internal controls related to the process(es) for recording, monitoring, and approving overtime. In addition, the applicable policies, procedures, union contract, and records were reviewed. The primary focus was the operational and fiscal administration of the activity. The objective was to obtain assurance that the risks are adequately mitigated through the internal control structure.</p> <p>The review period was July 1, 2017 through June 30, 2018 (Fiscal Year 2018). Details of the scope and methodology of the review are addressed on page 5 of this report.</p>
INTERNAL CONTROL ASSESSMENT
Needs Improvement
RESULTS
<p>Opportunities exist for improving the internal control structure including the following.</p> <ul style="list-style-type: none">• Exempt Employee Overtime. Non-union, exempt employees received overtime pay in violation of the Louisville Metro Government Personnel Policies. In some instances, overtime was paid to exempt employees before they worked 40 hours in a week.• Documentation. Log records documenting work performed during overtime hours were incomplete. This limits management’s ability to monitor and accurately expense overtime.• General Administration. The overtime approval process is inconsistent. In addition, management does not have the ability to force overtime, if needed, or limit an employee’s overtime hours with caps.• Inaccurate Financial Recording. There are four accounts to charge overtime depending on the purpose of the hours worked or the equipment serviced. There were issues with charging overtime to the appropriate account.• Monitoring. There is not a formal documented policy or procedure to aid supervisors in understanding what role they have in monitoring overtime.• Timesheet Approval. There is no communication in place to inform the Public Works final payroll approver that all timesheet entries have been reviewed and approved by the appropriate parties.

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Introduction

In accordance with Office of Internal Audit Charter, decreed in Chapter 30 of Louisville Metro Government's (LMG) ordinances, an audit of the Public Works – Electrical Maintenance Operations and Overtime was conducted. This was a scheduled audit, included in the Fiscal Year 2019 Annual Audit Plan.

We commend the Public Works director for recommending this audit for inclusion in the Fiscal Year 2019 Annual Audit Plan. Public Works has been proactive in implementing corrective actions during the audit. Additionally, we commend the management and staff of Public Works for their time, information, and cooperation during this audit.

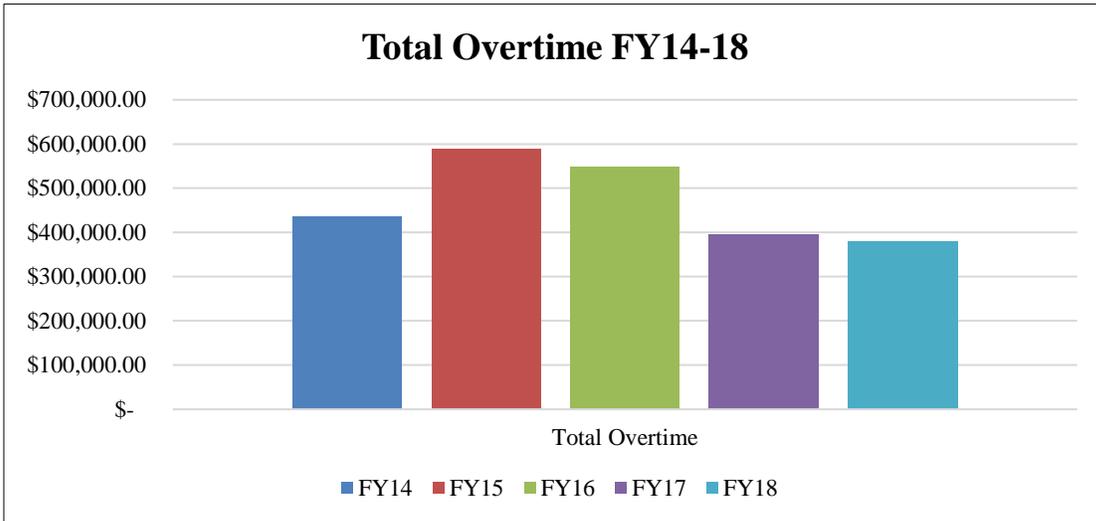
Background

Louisville Metro Public Works is responsible for road construction and maintenance, managing Louisville Metro Government road construction projects, transportation planning, snow removal, managing solid waste removal and recycling, and operating and maintaining traffic signals.

The Electrical Maintenance unit within Public Works is responsible for the installation, construction, and maintenance of all electrical traffic control equipment and hardware. This includes traffic signals, traffic controllers, school flashers and lane lights, fire circuitry, signal preemptions circuits for fire and railroad, and decorative street lights. Electrical Maintenance mainly consists of union employees represented by the International Brotherhood of Electrical Workers Local 369. Non-union employees primarily include supervisory and administrative staff.

Overtime was worked by Electrical Maintenance personnel during all 52 weeks of the review period which includes July 1, 2017 through June 30, 2018 (Fiscal Year 2018). On average, approximately 138 hours of overtime was worked per week. Most overtime, 78%, was worked on weekends with the remaining 22% worked during weekdays (*the data used to calculate these percentages excludes work at a higher-class overtime and work at a higher-class double overtime*). Overall, Electrical Maintenance overtime has been trending downward since Fiscal Year (FY) 2015 as depicted in Graph 1 on the following page.

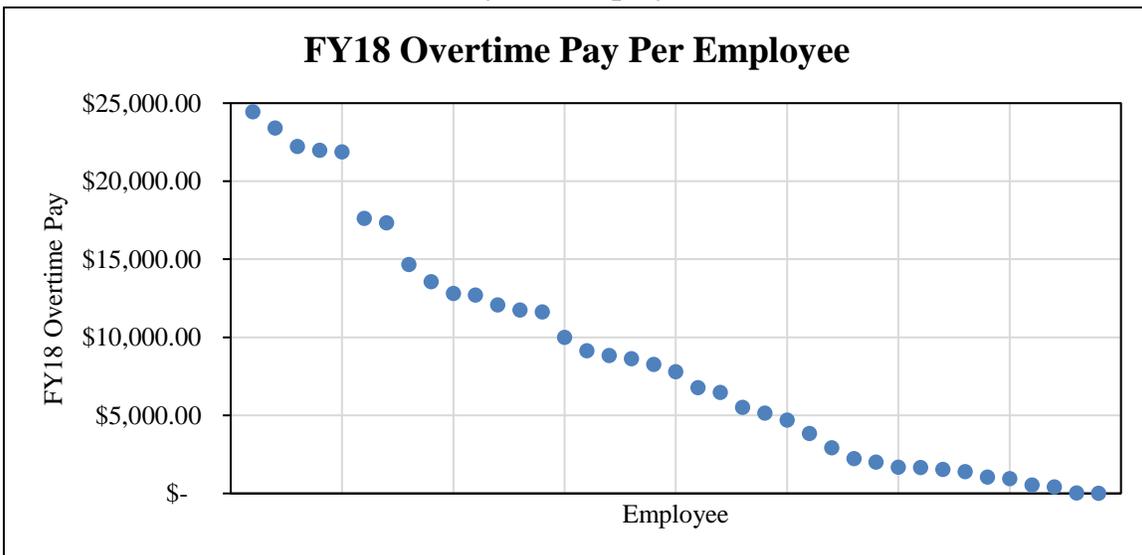
Graph 1: Total Overtime Expenditures FY14-18



**Data excludes snow overtime. Special events overtime is included, which is not exclusive to Electrical Maintenance.*

Overtime was 16.37% of salaries in Fiscal Year 2018. Scatter Chart 1 below, shows Fiscal Year 2018 overtime pay per employee. As seen in the chart, the majority of the 39 Electrical Maintenance employees receiving overtime in FY18 were paid under \$15,000 in overtime pay for the year. Seven employees earned over \$15,000 in overtime, and five employees earned over \$20,000. The average overtime pay for all employees was \$8,707 with a high of \$24,439 and a low of \$14.

Scatter Chart 1, FY18 Overtime Pay Per Employee



Objective

An audit of Public Works – Electrical Maintenance Operations and Overtime was performed. This included an assessment of internal controls related to the process(es) for recording, monitoring, and approving overtime. In addition, the applicable policies, procedures, union contract, and records were reviewed. The primary focus was the operational and fiscal administration of the activity. The objective was to obtain assurance that the risks are adequately mitigated through the internal control structure.

Scope and Methodology

The review period was July 1, 2017 through June 30, 2018 (Fiscal Year 2018). A thorough understanding of the process(es) for recording, monitoring, and approving overtime was obtained through interviews of key personnel and examination of supporting documentation. Specific analyses performed included, but was not limited to, the following:

- A review of log records (Run Sheets) for 20 overtime shifts to verify work activities were completely documented.
- A review of records for 20 overtime shifts to verify the hours worked qualified as valid overtime hours per the Collective Bargaining Agreement (CBA). The accuracy of the recorded time reporting code and cost center was also assessed.
- A review of 20 entries to verify non-exempt employees did not receive overtime at a rate of 1 times their hourly wage.
- A review of the entire population of 404 double overtime entries to verify double overtime was paid to union members on valid dates per the CBA.
- A review of the entire population of 1,053 overtime entries to verify all overtime hours were charged to one of four valid overtime cost centers.
- A review of the entire population of 85 weeks in which non-union employees received overtime to verify that 40 hours were worked before overtime was paid.
- A review of 18 union employees and shifts to verify hourly rates comply with the CBA, certifications or trainings were completed for supplemental pay, and overtime pay was accurately calculated.

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

Opinion

It is our opinion that the internal control structure for the processes impacting Public Works Electrical Maintenance operations and overtime need improvement. The internal control rating criteria is detailed in the Statements and Audit Considerations section of this report. The rating quantifies our opinion regarding the internal controls. Opportunities to strengthen the internal control structure are detailed in the Observations and Recommendations section of the report.

Observations and Recommendations

Electrical Maintenance Operations and Overtime Activity

Observation 1: Exempt Employee Overtime. Non-union, exempt employees receive overtime pay. Some weeks were identified where exempt employees received overtime before working 40 hours. Specific issues are included below:

- Electrical Maintenance supervisors are classified as exempt employees but receive overtime pay. Payroll data revealed the supervisors received a combined \$34,000 in overtime pay between the July 1, 2017 and June 30, 2018 review period.
- Non-union employees, both exempt and non-exempt, worked overtime during a combined 85 weeks within the review period. In 39 of the 85 weeks, the non-union employees did not “actually” work 40 hours per work week before receiving overtime pay. All 39 instances involved Electrical Maintenance supervisors, exempt employees.
 - Leave time was included with hours worked to arrive at a 40-hour work week. This may include holiday pay, compensatory time used, personal days, family medical sick leave, vacation, sick pay, and floating holidays.

Per the Louisville Metro Government Personnel Policies, exempt employees should accumulate compensatory time, not overtime, for hours worked in excess of 40 per week. Overtime was paid to exempt supervisors to compensate them for a high work load and to keep wages competitive. In addition, supervisors were unfamiliar with the Louisville Metro Government Personnel Policies requirement of “actually” working 40 hours before receiving overtime. They were accustomed to recording overtime regardless of the hours worked do to previously working at a lower position under the union Collective Bargaining Agreement. Public Works has since communicated the 40-hour policy requirements to supervisors. There is a financial and reputational risk to Metro when overtime funds are being paid to employees that do not qualify for overtime pay.

Recommendation 1:

- ✓ Discontinue paying overtime to exempt employees. Examine the adequacy of Electrical Maintenance supervisors regular pay. If it is determined that supervisors pay is not competitive, collaborate with Human Resources and the Office of Management and Budget to examine available options for further compensating Electrical Maintenance supervisors within policy. Options to consider may include the following.
 - Amending the Louisville Metro Government Personnel Policy to include an exception that allows exempt employees to receive overtime.
 - Increasing Electrical Maintenance supervisors regular pay rate.
- ✓ Communicate the overtime and compensatory time requirements of the Louisville Metro Government Personnel Policy to non-union staff. Administrative staff responsible for reviewing timesheets should ensure all entries are compliant with the policy. This includes ensuring exempt employees do not receive overtime (unless an exception is created) and ensuring non-union employees have worked 40 hours per week before receiving overtime or compensatory time.

Public Works Corrective Action Plan

The Department of Public Works concurs but will not implement the recommendations related to exempt employee overtime. As an alternative Public Works has noted and will implement the following corrective action:

I will work to resolve pay issue due to special circumstances of need for 24 Hr 7 Day Wk coverage by our employees and supervisors which will either involve changing pay rates or getting the union to agree with rotating OT so supervisors don't spend hours getting people to come to work to work on OT.

Target Implementation Date: December 2019

Observation 2: Documentation. The Run Sheets, logs that document the work performed by Electrical Maintenance work crews, were incomplete.

- In 6 of 20 instances, the Run Sheet did not document all overtime hours worked as recorded and paid by way of the time reporting system, PeopleSoft.
 - In one of the instances, an employee had 27.53 hours recorded in the PeopleSoft for one day. This included 8 hours of a regular shift and 19.53 hours of overtime. Only the 8-hour regular shift was documented on the Run Sheet provided.
- In 17 of 20 instances, information documented on Run Sheets was incomplete. The missing information varied from break times, routes, mile points, the time left and returned to yard, equipment numbers, and weather conditions.
- In 6 of 20 instances, the Run Sheet did not include evidence of review and approval by way of the foreman's signature.

Due to the incomplete documentation on Run Sheets, the following items could not be verified.

- In 2 of 20 instances, the validity of the overtime hours (i.e. the hours worked qualified for overtime pay) could not be verified.
- In 7 of 20 instances, the accuracy of all or a portion of the time reporting code entered in PeopleSoft could not be verified. Time reporting codes impact the rate of pay an employee receives (e.g. overtime, double overtime, overtime at a higher class, double overtime at a higher class).
 - In 4 of the instances, the time code used paid the employee at a higher class. There is no indication on the related Run Sheet to indicate the employee was working at a higher class and no other supporting documentation was provided.
- In 3 of 20 instances, the accuracy of the overtime account charged for all or a portion of the hours worked could not be verified. Overtime may be charged to one of four accounts including Electrical Maintenance Overtime, Special Events Overtime, Snow Overtime, and State Signal Maintenance Overtime.

Log records should be completed for all hours worked and include all required supporting information including signatures. There are potentially multiple causes for incomplete Run Sheets. Union members have a mistrust in management and may not fully complete logs

to avoid being monitored. There is no enforcement to ensure information documented on logs is complete. Undocumented hours may not have been identified due to unthorough supervisory review caused by time limitations, interruptions, lack of oversight, and/or supervisors non-administrative background. It is also possible that hours may have been included on a separate log sheet which was misfiled. There is a risk that overtime cannot be sufficiently monitored if log records are incomplete or missing. This may result in overtime abuse not being detected, expensing overtime hours to the incorrect account, and coding overtime at the incorrect pay rate.

Recommendation 2:

- ✓ Public Works should review the current Run Sheet layout to determine if it meets the informational needs of the department. Any unnecessary fields may be removed or labeled as optional. The amount of space given to document required information should be reviewed for adequacy in addition to any information fields that may need to be added.
- ✓ Issue written guidance to aid work crews in completing Run Sheets. The guidance should address when Run Sheets must be completed, who is responsible for completing them, and what information is required to be documented. This includes describing the level of detail expected when documenting required information. Once the guidance has been issued, it should be communicated to necessary staff and training should be provided as needed.
- ✓ Run Sheets should identify employees working at a higher class to help supervisors appropriately code hours worked. In situations where a crew member working at a higher class is responsible for completing the Run Sheet, they should sign it and list their temporary title (e.g. “Temporary Foreman”). Supervisors should consider tracking when employees are working at a higher class on a spreadsheet or SharePoint calendar. This will allow them to compare employees identified on the Run Sheet as working at a higher class to the spreadsheet or calendar should questions arise.
- ✓ Supervisors should ensure Run Sheets are completed as outlined in the written guidance. Supervisors should thoroughly review all Run Sheets to verify that all necessary time and information has been sufficiently documented. Incomplete Run Sheets should be returned for completion when more detail is needed.
- ✓ The filing system for storing completed Run Sheets should be reviewed for improvement. This may include filing Run Sheets in weekly or bi-weekly folders to help make specific sheets easier to locate than when storing them in monthly folders. Consideration should be given to electronically storing Run Sheets.
- ✓ Consider holding periodic team building meetings/workshops between management and union members to build trust. Reach out to the Human Resources Training and Development team for possible facilitated sessions.

Public Works Corrective Action Plan

The Department of Public Works concurs and will implement the recommendations related to documentation.

Target Implementation Date: December 1, 2019

Observation 3: General Administration. The overtime approval process is inconsistent. In addition, there are no overtime caps in place to limit the number of hours an employee may work, and management does not have the ability to force overtime if needed.

- In some instances, overtime may be approved at the discretion of Electrical Maintenance supervisors or the engineer supervisor. In other instances, the department director may be contacted by phone or email for approval.
- Since there are no overtime caps that restrict the amount of overtime an employee may work, and management does not have control over who selects to work overtime some employees can earn high quantities of overtime. Related data analysis revealed the following.
 - Overtime was worked during all 52 weeks of the review period, most commonly on weekends.
 - There were 175 instances in which an employee worked over 12 hours per day and 21 instances in which an employee worked over 16 hours per day during the review period. *The data examined excluded overtime worked at a higher class and double overtime worked at a higher class.*
 - There was a high of 78 hours worked in one week by an employee during the review period.
 - The longest streak of consecutive days worked in a row was 42 days.

The Louisville Metro Government Overtime Policy states that agency heads must give approval in advance for employees to work in excess of the applicable standard workweek. There is no departmental policy on the method or process for overtime approval. The current Collective Bargaining Agreement, which expires June 30, 2019, does not give management the ability to cap an individual's overtime hours or force overtime if needed. An inconsistent overtime approval process increases financial and operational risk. Health and operational risks are increased due to the inability to enforce overtime caps and/or force overtime.

Recommendation 3:

- ✓ Develop a departmental overtime policy that is consistent with the Louisville Metro Government Personnel Policy on how overtime is to be approved. The policy should define the method and process of approval. Preferably, a documented approval method should be implemented (e.g. use of a SharePoint form).
- ✓ Best practices advise to cap overtime hours to benefit employee health and safety. Consider creating overtime caps which may be daily, weekly, monthly, annually or a combination.
- ✓ Consider implementing regular shifts that cover weekend hours. This may help reduce overtime use as most overtime is worked during the weekend.
- ✓ Management should have the ability to require employees to work a reasonable number of hours over the standard work week should it be necessary for the efficient and effective operation of the department. Consider adding the ability to force overtime, when needed, in the next Collective Bargaining Agreement.

Public Works Corrective Action Plan

The Department of Public Works concurs and dependent on the success of union contract negotiations, will implement the recommendations related to general administration. In addition, Public Works noted the following:

Will put on negotiation table.

Target Implementation Date: End of Negotiation.

Observation 4: Inaccurate Financial Recording. Electrical Maintenance overtime may be charged to one of four accounts including Electrical Maintenance Overtime, Special Events Overtime, Snow Overtime, and State Signal Maintenance Overtime. There were instances in which overtime hours were not charged to the correct account. Incorrect cost allocation may have resulted from error due to unthorough supervisory review. Supervisors have a large workload and may work quickly to complete it. In some instances, all time may have been charged to the single most applicable account instead of being distributed to multiple accounts. Charging time to incorrect accounts can lead to inaccurate financial information which can impact overtime monitoring. There is also a risk that Metro may invoice overtime reimbursement inaccurately if hours worked are not charged to the correct accounts.

Recommendation 4:

- ✓ A second supervisor, or an administrative employee, should perform a dual review of the information presented on the Run Sheet and the entries input into the time reporting system including the time reporting code and account charged. The person responsible for the dual review should sign the Run Sheet to document the review has been completed. *Public Works has recently implemented a dual review of Run Sheets.*
- ✓ Evaluate options regarding modifying Run Sheets to better or more easily identify the appropriate account in which time should be charged. This may include adding a column beside time entries to specifically identify account names (e.g. Electrical Maintenance/Metro, State, Special Events, Snow) or adding check boxes so the appropriate account could be marked for each time entry.

Public Works Corrective Action Plan

The Department of Public Works concurs and will implement the recommendations related to inaccurate financial reporting.

Target Implementation Date: December 2019

Observation 5: Overtime Monitoring. There is no formal documented monitoring process for overtime. This includes monitoring the total overtime budget to actual expenditures, the hours worked by individuals, and the reasonableness of overtime use. While there is some monitoring of overtime at various levels within Public Works, policies and procedures have not been developed to aid supervisors in understating what

responsibilities they have in the monitoring process. The following was noted during examination.

- Supervisors are responsible for reviewing the information documented on Run Sheets, including the number of hours worked on each task. A designated space is present on Run Sheets for the reviewing supervisor to sign. None of the Run Sheets examined contained a supervisor signature to document review.

Expectations of overtime monitoring are communicated verbally. There is no standard or policy enforced which requires a supervisor to sign Run Sheets. Supervisors have a large workload and save time by not signing Run Sheets. The absence of a written policy increases the risk of intended practices not being followed. There is a risk that overtime abuse or inaccurate data may go undetected if Run Sheets are not thoroughly reviewed and evidenced by a supervisor signature.

Recommendation 5:

- ✓ There should be a formal, documented monitoring process put into place to ensure overtime stays within desirable levels, individuals are not working excessive hours, and overtime use is reasonable. The policy should describe what responsibilities varying levels of staff (e.g. engineer supervisor, Electrical Maintenance supervisors) have in monitoring overtime. Further considerations include the following:
 - Provide guidance to supervisors in what information on Run Sheets should be reviewed to monitor overtime use.
 - Incorporate performance metrics into the policy to aid those responsible for monitoring the reasonableness of overtime hours spent on specific jobs. Due to the variability of time to complete tasks, the metrics could include a time range (e.g. 2-4 hours) expected to complete a given task. Instances of performance falling outside the expected range should be investigated.
 - Require supervisors to sign Run Sheets to signify review of the information logged including the reasonableness of time expended on each job.

Public Works Corrective Action Plan

The Department of Public Works concurs and will implement the recommendation related to overtime monitoring. In addition, Public Works noted the following:

As of 7/19 Director/Supervisor are now provided with Biweekly – OT Dashboard by Function.

Target Implementation Date: December 2019

Observation 6: Timesheet Approval. Supervisors are responsible for reviewing their employees time entries before the assistant director approves final payroll. There is no communication in place that allows the assistant director to know if time entries have been reviewed by supervisors before final payroll is approved. PeopleSoft, the time reporting system, does not currently have a function that informs the payroll approver when time entries have been reviewed by supervisors. It is expected that all appropriate parties have

reviewed time before the date of final approval. There is a financial risk that incorrect or incomplete time entries could be approved.

Recommendation 6:

- ✓ Timesheets should be reviewed for accuracy before final approval. A process should be developed that allows the final time approver to receive confirmation that timesheets are accurate. This may include confirmation emails from reviewing supervisors and/or an electronic sign-off in a shared document such as a spreadsheet.

Public Works Corrective Action Plan

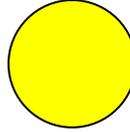
The Department of Public Works concurs and will implement the recommendation related to timesheet approval.

Target Implementation Date: October 2019

Statements and Audit Considerations

I. Internal Control Rating and Criteria

Internal Control Rating: Needs Improvement



Internal Control Rating Criteria:

		<u>Legend</u>		
<u>Criteria</u>	<u>Issues</u>	Satisfactory	Needs Improvement	Inadequate
		Not likely to impact operations.	Impact on operations likely contained.	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.

II. Prior Audit Issues

The Office of Internal Audit has not performed any previous reviews of Public Works – Electrical Maintenance Operations and Overtime.

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. 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

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. Statement of Limitations

There are inherent limitations in any system of internal control. Errors may result from misunderstanding 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.

VII. Views of Responsible Officials / Action Plan

A draft report was issued to Public Works on June 28, 2019. It was determined that a formal exit conference was not needed.

The views of Public Works officials were received on August 12, 2019 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.”

Public Works response was not provided within this required timeframe.

VIII. Office of Internal Audit and Audit Team

The Office of Internal Audit was created by Louisville Metro Government Ordinance, Chapter 30 as an independent office reporting to the Metro Council and the Mayor’s Office to help establish accountability and improve Louisville Metro Government programs, processes, and services. We conduct audits to review aspects of a process, program, or service and provide recommendations for improvement.

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Report Issue Date: August 16, 2019



The purpose of this survey is to solicit your opinion concerning the quality of the **Public Works – Electrical Maintenance Operations and Overtime 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 or to ATTN: Internal Audit 609 W. Jefferson St Louisville, KY 40202. We sincerely appreciate your feedback. The survey can also be completed online at the following link: <https://louisvilleky.wufoo.com/forms/audit-report-satisfaction-survey/>

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?

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