

REPORT TO CITY COUNCIL
FISCAL YEAR 2009 – 3rd QUARTER
CITYWIDE BUDGET PROJECTIONS AUDIT
REPORT NO. 09-103B



City of Albuquerque
Office of Internal Audit and Investigations

FY09 3rd Quarter Budget Projections Audit – Citywide
Report No. 09-103B
Executive Summary

Background City Ordinance 2-10-11 (B) ROA 1994 requires the Office of Internal Audit and Investigations (OIAI) to perform reviews of City expenditures at the end of the second through fourth quarters of each fiscal year (FY). This report is presented to the City Council to satisfy the FY09 3rd Quarter requirement. The City makes appropriations at the program level and expenditures may not exceed appropriations at this level. Tables A & B provide detail of FY09 3rd Quarter budget projections and appropriations for all operating funds.

Objective: Which programs are projected to overspend by less than 5% or \$100,000?

Six General Fund and four Other Operating Fund programs are projected to overspend by less than 5% or \$100,000.

Objective: Which programs are projected to overspend by more than 5% or \$100,000 and what are the causes of the overexpenditures?

Three General Fund and nine Other Operating Fund programs are projected to overspend by more than 5% or \$100,000.

Recommendation: The CAO should monitor those programs that are projected to overspend to ensure compliance with Administrative Instruction No. 2-20: Budgetary Control Responsibilities.

Objective: Which programs are projected to underspend by more than 5% or \$100,000?

Forty-nine programs in the General Fund and 19 Other Operating Fund programs are projected to underspend by more than 5% or \$100,000.

Objective: Which programs are projected to underspend by more than 10% and \$500,000 and what are the causes of the underexpenditures?

Seven programs in the General Fund are projected to underspend by more than 10% and \$500,000.

Objective: What is the approximate available fund balance in the General Fund based on the projected expenditures provided by OMB?

The approximate available fund balance is \$2,160,000.

Objective: Is the General Fund reserve in compliance with the requirements of Administrative Instruction 2-13-1A: Establishing a General Fund Reserve for the City?

General Fund Reserve Requirement	\$ 39,977,500
Actual 3 rd Quarter General Fund Reserves	<u>\$ 41,808,000</u>
Requirement Exceeded	\$ 1,830,500

Management responses are to be included in the audit report.



City of Albuquerque
Office of Internal Audit and Investigations
P.O. BOX 1293 ALBUQUERQUE, NEW MEXICO 87103

September 30, 2009

Accountability in Government Oversight Committee
City of Albuquerque
Albuquerque, New Mexico

Audit: FY09 – 3rd Quarter Budget Projections
Citywide
09-103B

FINAL

INTRODUCTION

City Ordinance 2-10-11 (B) ROA 1994 requires the Office of Internal Audit and Investigations (OIAI) to perform reviews of City expenditures at the end of the second through fourth quarters of each fiscal year (FY). This report is presented to the City Council to satisfy the FY09 3rd Quarter requirement. The expenditure projections for the 3rd Quarter are attached as Tables A (General Fund) and B (Other Operating Funds). These projections were compiled by the Office of Management and Budget (OMB).

The purpose of public budgeting is to provide government with a mechanism to allocate resources for the pursuit of goals that are consistent with community preferences and needs. The City budgets at the program level. Programs are contained within the City's different funds and are managed by departments. Although the City is required by State statute to balance its budget at the fund level, the expenditures are appropriated at the program level and may not exceed appropriations at this level. The City's Budget Ordinance, section 2-11-7 (B) ROA 1994 states,

A full-program budget will be prepared for all city departments each year. The program budget shall clearly identify each program that is proposed to be implemented or continued in the ensuing fiscal year and shall include the projected costs of each program.

The City's operating budget is prepared annually for the General, Enterprise, Special Revenue, Internal Service, Debt Service and Capital Project funds. Each year the City is required to have a balanced budget so that expenditures cannot exceed revenues and other sources.

Budgetary control is maintained by an appropriation and encumbrance system. The Mayor has authority to move program appropriations by the lesser of five percent or \$100,000 without City Council approval. City Council may amend the budget during the fiscal year; however, amendments cannot result in total expenditures that exceed revenues. With the exception of project funds, appropriations revert to fund balance to the extent they have not been expended or encumbered at fiscal year-end.

A clean-up resolution may be presented in the middle of the fiscal year to adjust anticipated revenues and expenditures. At the conclusion of each fiscal year, OMB compares the budgeted versus actual revenues and expenditures. Any required budget adjustments are completed in a final clean-up resolution proposed by the Administration, amended, and approved by City Council. OMB reports that clean-up bills will be proposed to City Council only when overexpenditures occur at the fund level.

AUDIT OBJECTIVES

The objectives of the audit were to determine:

- Which programs are projected to overspend by less than 5% or \$100,000?
- Which programs are projected to overspend by more than 5% or \$100,000 and what are the causes of the overexpenditures?
- Which programs are projected to underspend by more than 5% or \$100,000?
- Which programs are projected to underspend by more than 10% and \$500,000 and what are the causes of the underexpenditures?
- What is the approximate available fund balance in the General Fund based on the projected expenditures provided by OMB?
- Is the General Fund reserve in compliance with the requirements of Administrative Instruction 2-13-1 A: Establishing a General Fund Reserve for the City?

SCOPE

Our audit did not include an examination of all functions and activities related to all City program expenditures. Our scope included the General Fund and Other Operating Funds expenditure projections, the General Fund available fund balance, and the General Fund reserve at the end of the FY09 3rd Quarter.

This report and its conclusions are based on information taken from a sample of transactions and do not intend to represent an examination of all related transactions and activities. The audit report is

based on our examination of activities through the completion of fieldwork, June 30, 2009, and does not reflect events or accounting entries after that date.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

METHODOLOGY

OIAI determined which programs were projected by OMB to over or underspend. In January of 2009, the City replaced its financial and human resource systems with PeopleSoft, an Enterprise Resource Planning (ERP) system. With the City's conversion and transition to PeopleSoft, year-to-date 3rd quarter expenditures had not been finalized. OMB did not include year- to-date expenditures in the 3rd quarter budget projections.

OIAI compared 2nd quarter projected expenditures to 3rd quarter projected expenditures. For programs that were projected to overspend by more than 5% or \$100,000 or underspend by more than 10% and \$500,000, and did not change from the 2nd to the 3rd quarters, OIAI relied on the fieldwork performed for the FY09 2nd Quarter budget audit. For programs that were projected to overspend by more than 5% or \$100,000 or underspend by more than 10% and \$500,000, and had changed from the 2nd to the 3rd quarters, OIAI contacted fiscal management to determine the cause of the over or underexpenditure and the reasons for the change in the projected expenditures.

OIAI prepared a General Fund available fund balance schedule based on the information provided by OMB and reviewed the General Fund reserve balance.

INFORMATION PROVIDED ON AUDIT OBJECTIVES

FUND BALANCE AND RESERVES

Administrative Instruction 2-13-1A: Establishing a General Fund Reserve for the City states:

To protect the City from shortfalls in revenues due to changes in the economy and unanticipated fiscal needs or emergencies, it is prudent to establish a reserve in the General Fund of the City equal to one-twelfth (1/12 or 8.333%) of the budgeted expenditures for each fiscal year. The General Fund reserve shall not be available for appropriation.

The following is an analysis of changes in General Fund revenues, appropriations, and fund balance.

	FY 09 APPROVED BUDGET (000's)	FY 09 3rd QUARTER PROJECTIONS (000's)
<i>Resources:</i>		
Revenue ¹	\$ 465,977	\$ 446,637
Beginning fund balance	<u>51,459</u>	<u>58,686</u>
Total resources	517,436	505,323
<i>Appropriations/Projected Expenditures:</i>		
	<u>474,683</u>	<u>461,236</u>
Fund Balance	42,753	44,087
Fund balance adjustments	(9)	(119)
Fund balance reserves	(41,883)	(41,808) ²
Available fund balance	\$ <u><u>861</u></u>	\$ <u><u>2,160</u></u>

¹ Revenues are projected, actual revenues may vary.

² Exceeds reserve requirement of \$39,977,500. The reserve was reduced to \$38,436,000 to correspond with estimated actual and proposed appropriations in the Adjustments to FY09 Appropriations that were included in the FY10 Approved Budget legislation passed by City Council on May 18, 2009.

PROJECTED OVER-EXPENDITURES

GENERAL FUND PROGRAMS

There are 107 appropriated General Fund operating programs. The General Fund is used to account for resources and expenditures traditionally associated with governments that are not required to be accounted for in another fund. Appropriations are at the program level, the level at which expenditures may not legally exceed appropriations. There were six programs in the General Fund projected to overspend by less than 5% or \$100,000. These items are highlighted in purple in the attached Table A. There were three General Fund programs projected to overspend by more than 5% or \$100,000. These items are highlighted in yellow in the attached Table A.

The following are explanations provided by the responsible departments for General Fund programs anticipated to overspend their budget by more than 5% or \$100,000.

Program 56502 – *Environmental Health Department (EHD), Environmental Services* is projected to overspend its \$1,323,000 budget by \$100,000 or 8%. This budget projection did not change from the 2nd to the 3rd quarter. The projected overexpenditure is the result of increased participation in the Household Hazardous Waste Collection Center (HHWCC). EHD management reported that the HHWCC receives funding from revenues generated from residential Solid Waste Management Department (SWMD) billings, Bernalillo County and the City. OMB reported that the issue was addressed in the FY10 budget and additional funds were provided from the General Fund and the County to support the program. It is the intention to have the SWMD rates, along with County funding, pick up the full cost of the program in the future.

Program 45550 – *Parks and Recreation Department (PRD), CIP Funded Employees* is projected to overspend by \$377,000. OMB reports that PRD had been charging Capital Implementation Program (CIP) expenditures directly to CIP funds for temporary employees working on CIP projects, which was an incorrect method for accounting for these costs. There are approximately 20 full time temporary employees working on PRD CIP projects, which include installing new exercise equipment at Tiguex Park, and work on renovating and installing medians on Broadway. These positions are CIP funded, meaning that CIP revenues from General Obligation bonds and other CIP revenue sources are transferred into the General Fund to cover the costs of these positions. In an effort to facilitate the identification of the CIP funded employees costs and to account for them properly, OMB created a new program, *45550 CIP Funded Employees*. At the end of the fiscal year, the CIP revenues will be transferred into the General Fund in the amount equal to the expenditures in this program. On May 18, 2009, \$377,000 was appropriated to this program in the adjustments to FY09 appropriations section of the FY10 approved budget resolution.

Program 51501– *Albuquerque Police Department (APD), Neighborhood Policing* is projected to overspend its \$84,449,000 budget by \$1,669,000 (2%). APD management reported that the projected overexpenditure in this program is a result of moving officers to the streets and the department achieving its goal of 1,100 officers. APD management reported that the training of all new officers flows through *Neighborhood Policing* and as a result, there are higher costs in this program. In addition, the department continues to emphasize community policing, and as a result, there are more officers in *Neighborhood Policing* as opposed to the *Family Advocacy Center* or *Investigative Services* programs. OMB reported that the department is working on a reallocation of their sworn officers to the various programs for the FY10 budget, which should resolve this issue.

OTHER OPERATING FUND PROGRAMS

There are 23 Other Operating Funds with 71 appropriated programs. There were four Other Operating Fund programs projected to overspend by less than 5% or \$100,000. These items are highlighted in purple in the attached Table A. There were nine Other Operating Fund programs projected to overspend their appropriations by more than 5% or \$100,000. These items are highlighted in yellow in the attached Table B.

The following are explanations provided by the responsible departments for Other Operating Fund programs anticipated to overspend their budget by more than 5% or \$100,000.

Program 27508 – Albuquerque Fire Department (AFD), State Fire Fund in the State Fire Fund 210 is projected to overspend its \$2,076,000 budget by \$272,000 or 13%. This budget projection did not change from the 2nd to the 3rd quarters. OMB reported that the projected overexpenditure is primarily to cover vehicle maintenance and supply costs and to reduce expenditures in the General Fund. Fund balance will be utilized to cover this expense, and an appropriation adjustment of \$275,000 was included in the FY09 section of the FY10 approved budget resolution.

Program 62510 – Department of Municipal Development (DMD), Street Services in the Gas Tax Road Fund 282 is projected to overspend its \$5,167,000 budget by \$100,000 or 2%. This budget projection did not change from the 2nd to the 3rd quarters. The projected overexpenditure is a planned overexpenditure that is associated with the FY09 General Fund Savings Plan (FY09 Savings Plan). In the FY09 Savings Plan, the salary of two street maintenance workers will be transferred from the General Fund to the Gas Tax Road Fund 282. An appropriation of \$100,000 was made from available fund balance in the Gas Tax Road Fund in the FY09 section of the FY10 approved budget resolution.

Programs 54501 – Solid Waste Management Department (SWMD), Collections in the Refuse Disposal Fund 651 is projected to overspend by \$309,000 or (2%). SWMD management reported that the projected overexpenditure is due to spending in the Fuels and Lubricants, Vehicle Maintenance, Contractual Services, and Overtime line items. SWMD has included a fuel surcharge on customer bills to recover some of the increase in fuel costs; however, the surcharge only applies to diesel and does not become effective until costs exceed \$1.11/gallon. SWMD reported that for the period July 2008 – March 2009, it paid an average of \$3.01/gallon. Vehicle Maintenance expenditures have also increased due to an aging fleet and necessary repairs. Contractual Services is projected to overspend due to the use of temporary labor for seasonal jobs, such as yard waste pickup, but there are also temporary workers replacing vacant permanent positions year-round. Overtime is projected to overspend due to vacant residential and commercial collection driver positions, and the unavailability of

collection vehicles. OIAI's review of the 2nd quarter financial reports for the *Collections* program determined that although the Overtime line items were overspent, Personnel Expenditures as a whole were not overspent due to salary savings from vacancies. For the 2nd quarter projections, the program was forecast to overspend appropriations by \$1,909,000. With the excess diesel fuel surcharge revenue estimated at \$1.6 million, the projected overexpenditure was reduced to \$309,000. OMB reported that SWMD instituted a savings plan to resolve this overexpenditure before the end of the fiscal year.

Programs 54502 – *SWMD, Disposal* in the Refuse Disposal Fund 651 is projected to overspend by \$172,000 or (3%). This budget projection did not change from the 2nd to the 3rd quarters. SWMD management reported that the projected overexpenditure is caused by overspending in the Vehicle Maintenance, Fuels and Lubricants, Tires and Tubes, and Contractual Services line items. Vehicle maintenance expenses have increased because the department has costly repairs on an aging fleet of collection vehicles and landfill equipment. The fuel surcharge will offset most of the overspending in the Fuel and Lubricants line item. The Tires and Tubes line item appropriation does not cover current tire costs. Contractual Services is projected to overspend due to increasing costs of monitoring landfill methane gas. OMB reported that SWMD instituted a savings plan to resolve this overexpenditure before the end of the fiscal year.

Programs 54503 – *SWMD, Administrative Services* in the Refuse Disposal Fund 651 is projected to overspend by \$197,000 or (3%). This budget projection did not change from the 2nd to the 3rd quarters. SWMD management reported that the overexpenditure is caused primarily by the Supplies, Repairs and Maintenance, and Contractual Services line items. Overspending of supplies was for small inventory items whose cost increased with the costs of petroleum and steel. Office supplies for the Edith facility also contributed to the overexpenditure. Repairs and Maintenance expense are for repairs to the office facility, maintenance shop, and surrounding area located on Edith. Almost all of the Contractual Service expense is for long-term Westaff employees used for administrative positions, which were deleted in previous years. OMB reported that SWMD instituted a savings plan to resolve this overexpenditure before the end of the fiscal year.

Programs 54504 – *SWMD, Recycling* in the Refuse Disposal Fund 651 is projected to overspend by \$453,000 or (12%). This budget projection did not change from the 2nd to the 3rd quarters. SWMD management reported that the projected overexpenditure is due to the Supplies, Vehicle Maintenance, Fuels and Lubricants, Tires and Tubes and Contractual Services line items. The Intermediate Processing Facility (IPF) is processing greater quantities of recyclable materials, which is causing the Supplies and Contractual Services lines items to overspend. Three temporary workers have been added to the IPF facility. Vehicle Maintenance is projected to overspend due to an aging fleet of recycle collection trucks. In the

Fuels and Lubricants, and Tires and Tubes line items, the appropriations do not meet the current cost of these items. The excess diesel fuel surcharge revenues will be reappropriated to offset most of the overspending in the Fuel and Lubricants line item. OMB reported that SWMD instituted a savings plan to resolve this overexpenditure before the end of the fiscal year.

Programs 54505 – SWMD, *Clean City* in the Refuse Disposal Fund 651 is projected to overspend by \$538,000 or (9%). This budget projection did not change from the 2nd to the 3rd quarters. The projected overexpenditure in the *Clean City* program is due to increased expenditures in the Supplies, Vehicle Maintenance, and Fuels and Lubricants line items. Management reported that the department is cleaning more graffiti tags this year without an increase in appropriation for paint, and is using herbicides for weed control, which are costly. The Vehicle Maintenance line item will overspend appropriations due to repairs to busses, vans, and other heavy equipment within the Weed and Litter Division. The excess diesel fuel surcharge revenues will be reappropriated to offset most of the overspending in the Fuels and Lubricants line item. OMB reported that SWMD instituted a savings plan to resolve this overexpenditure before the end of the fiscal year.

Programs 57550 – Transit Department, *Paratransit* program in the Transit Operating Fund 661 is projected to overspend by \$286,000 or (5%). This budget projection did not change from the 2nd to the 3rd quarters. The projected overexpenditures in *Paratransit* are primarily due to increased repairs and maintenance for engines and transmissions for Paratransit vehicles. The Transit Department reported that eight engines and seven transmissions were replaced on eight Paratransit vehicles.

Programs 57565 – Transit Department, *Facility Maintenance* program in the Transit Operating Fund 661 is projected to overspend by \$349,000 or (22%). This budget projection did not change from the 2nd to the 3rd quarters. The *Facility Maintenance* program's projected overexpenditure is a result of overexpenditure of the Utilities, Repairs and Maintenance, and Contractual Services line items. This program expends nearly all of the utility expenses for the Transit Department, but the budgets for the utilities expenditures are included in various Transit programs. For FY10, OMB reported that all utilities will be budgeted in *Facility Maintenance*. Transit management reported there were repairs and upgrades on the bus washing equipment and facilities. The bus washing equipment was purchased in FY06 and brushes and nozzles needed to be replaced.

PROJECTED UNDER-EXPENDITURES

There are 49 programs in the General Fund and 19 in the Other Operating Funds that were projected to underspend by more than 5% or \$100,000. These items are highlighted in gray in the attached Tables A & B.

In the Five Year Forecast prepared in December 2007 by OMB, it was estimated there would be a negative unreserved General Fund balance of \$54.3 million by the close of FY09 if steps were not taken to reduce spending or increase revenue. City Administration immediately placed restrictions on filling vacant positions, limited travel, and deferred other expenditures. In the fall of 2008, OMB adopted the FY09 Savings Plan with a goal of reducing spending in the General Fund by \$20 million in FY09. As a result, many General Fund programs were underspent due to these restrictions.

Seven programs in the General Fund are projected to underspend by 10% and \$500,000. These items are highlighted in blue in the attached Table A. The following are explanations provided by the responsible departments for programs anticipated to underspend their budget by 10% and \$500,000.

GENERAL FUND PROGRAMS

Program 77124 – City Support Functions Department, Transfer to Operating Grants Fund is projected to underspend by \$1,086,000 or (20%). OMB reported that as part of the FY09 Savings Plan, it was determined that the City match for the HOME Investment Partnerships Program (HOME) grant is not needed for FY09. In addition, there are several APD and Area Agency on Aging grants that do not need additional matching funds in FY09. There are sufficient matching funds appropriated from prior years to operate these programs.

Program 77124 – City Support Functions Department, Early Retirement is projected to underspend by \$1,425,000 or (21%). The *Early Retirement* program is projected to underspend because there have been fewer retirements in FY09 than projected.

Program 24551 – Department of Municipal Development (DMD), Transfer to Fund 641 is projected to underspend its \$698,000 budget by \$560,000 or 80%. The underexpenditure in this program is a planned underexpenditure that is associated with the FY09 Savings Plan. Fund 645 and Fund 643 have enough fund balance and interest equity, respectively, to absorb the remaining \$560,000 debt service payment. This planned underexpenditure will allow DMD to revert \$560,000 of General Fund appropriations. In the 3rd quarter, OMB reported that the increase in the underexpenditure for this program is due to an estimated increase in parking revenues anticipated to be received in the Parking Operating Fund 641. This increase in revenues will reduce the transfer from the General Fund to the Parking Fund 641. The

appropriation has been reduced to \$138,000 with the passage of R-09-226 on May 18, 2009, eliminating the underexpenditure.

Program 45502 – *Parks and Recreation Department (PRD), Parks Management* is projected to underspend their \$16,464,000 budget by \$1,613,000 or 10%. PRD management reports that the projected underexpenditure is a planned underexpenditure that is associated with the FY09 Savings Plan. In the FY09 Savings Plan, the department was asked to hold six positions vacant. Additional savings in the Parks Management program are from reducing expenditures in the training certification program, repairs and maintenance, water use and the I-40 landscaping contract. The appropriation for this program was reduced by \$377,000 and transferred to program 45550, *CIP Funded Employees* in the adjustments to FY09 appropriations section of the FY10 approved budget resolution, which was passed May 18, 2009.

Program 51507 – *Albuquerque Police Department (APD), Communications and Records*, is projected to underspend by \$1,653,000 or (12%). The projected underexpenditure is the result of salary savings. OMB reported that there are a high number of positions vacant in the Records Division that are expected to remain vacant through the end of the fiscal year in order to generate savings for the City. There were also a few positions within the Communications Division that were vacant at the beginning of the fiscal year that are now being filled. Due to the training required, these positions were filled in phases. APD management reported that the salary savings generated from this program is offsetting the projected overexpenditure in *Neighborhood Policing*.

Program 51508 – *APD, Prisoner Transport* is projected to underspend by \$559,000 or (25%). The projected underexpenditure is the result of salary savings. As of March 31, 2009, 11 out of 29 budgeted positions were vacant. APD management reports that some of the vacancies have occurred due to difficulty in recruiting and retaining civilians for these positions. Most of the recruiting focus has been on sworn officers. Some of the positions are kept vacant in order to generate salary savings to cover the over expenditure in *Neighborhood Policing*.

Program 51512 – *APD, Family Advocacy Center* is projected to underspend by \$708,000 or (13%). This budget projection did not change from the 2nd to the 3rd quarters. The projected underexpenditure in *Family Advocacy Center* is primarily a result of salary savings due to APD management's decision of filling field positions in the *Neighborhood Policing* program before filling positions in the *Family Advocacy Center* program.

CONCLUSION

Based on the information provided by the departments it appears that several programs may require additional appropriations. These projected overexpenditures are at the program level and do not reflect any projected underexpenditures of programs in the same department or fund that may exist.

The CAO should monitor these programs that are projected to overspend to ensure compliance with Administrative Instruction No. 2-20: Budgetary Control Responsibilities.

RESPONSE FROM THE CAO

“The CAO actively monitors department and program budgets on a quarterly basis. Department directors and fiscal managers are frequently coached on the importance of using the budget as a management tool. During FY/09, the CAO took steps to ensure that total expenditures remain within available resources as departments have been asked to develop cost savings plans to reduce their expenditures, in advance of possible revenue shortfalls.

“The CAO expects all departments to provide superior service within existing budget resources, and to offset higher than anticipated program costs with savings in other areas. For programs projecting over-expenditures at mid-year, as the audit has pointed out, the CAO developed a reversion target for these departments to ensure expenditures are within available revenue. Additionally, the CAO required departments to offset these higher than anticipated costs with savings from other program areas.

“The CAO also wants to assure that no department director or fiscal manager has willfully or negligently overspent their total appropriations or available resources. If this were to occur disciplinary action would be strictly enforced per Administrative Instruction No. 2-20.

“The City is using a multi-faceted approach towards implementation of solutions. Where possible, departments in conjunction with the budget office actively monitored and ensured the implementation of the cost savings plans on an ongoing basis through the end of FY/09. In addition, the FY/10 Appropriation Legislation included FY/09 budget adjustments for some of the items listed and was approved by Council on May 18, 2009. Finally, a year end cleanup bill will be submitted to Council along with an Executive Communication for Administrative Authority that will include the final FY/09 budget adjustments to ensure departments final expenditures are within their legal appropriation.”

Budget Auditor

REVIEWED:

Audit Manager

Internal Auditor

APPROVED:

APPROVED FOR PUBLICATION:

Carmen Kavelman, CPA, CISA, CGAP
Director
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Chairperson, Accountability in Government
Oversight Committee