



***City of Albuquerque***  
***Accountability in Government Oversight Committee***  
**P.O. Box 1293 Albuquerque, New Mexico 87103**

August 24, 2022

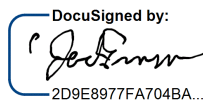
Honorable Mayor Tim Keller, Members of the City Council, and Citizens of Albuquerque:

The Accountable in Government Oversight (AGO) Committee would like to recognize the Office of Internal Audit's (OIA) City Auditor and her staff for their continued service to the Administration, City Council, and the citizens of the City of Albuquerque.

This annual report demonstrates that OIA provides audit services that result in recommendations intended to improve City processes, enhance efficiencies, identify cost savings and revenue opportunities and promote transparency on behalf of the citizens of Albuquerque. To this point, in fiscal year 2022, OIA identified over \$1.4 million in reduced or avoided costs, recoveries, and increased revenues – representing a 61 percent return on every dollar spent on OIA operations.

The AGO Committee has found the OIA staff to be a professional and a well-respected resource for the citizens of Albuquerque and its city government. OIA is an independent, objective set of eyes that provide the City with expertise in the furtherance of its objectives. OIA is certainly an integral part of the City of Albuquerque government.

Sincerely,

DocuSigned by:  
  
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For Edmund E. Perea, Esq., Chairperson for  
Accountability in Government Oversight Committee

Shawn Penman  
Johnny I. Mangu  
Victor Griego  
C. Jack Emmons



**OFFICE OF INTERNAL AUDIT**  
*City of Albuquerque*

Nicole Kelley  
City Auditor

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August 25, 2022

Honorable Mayor Tim Keller  
Office of the Mayor  
PO Box 1293  
Albuquerque NM 87103

Councilor Isaac Benton, President  
City Council  
P.O. Box 1293  
Albuquerque, NM 87103

Dear Mayor Keller and Council President Benton:

The Office of Internal Audit's Annual Report for fiscal year 2022 has been completed. The Accountability in Government Oversight Committee approved the Annual Report on August 24, 2022 and I am pleased to transmit it to both the Mayor's Office and City Council for review.

Respectfully submitted,

DocuSigned by:  
  
07E2FA5E2FAD4AC...  
Nicole Kelley  
City Auditor



City of Albuquerque

# Office of Internal Audit

Fiscal Year 2022 Annual Report



Increasing the City's efficiency, effectiveness, and accountability to the citizens of Albuquerque



# Office of Internal Audit

Fiscal Year 2022 Annual Report  
July 1, 2021 - June 30, 2022

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## Mission Statement

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*To provide objective and independent evaluations and effective solutions that promote transparency, accountability, efficiency and effectiveness of City government for the citizens of Albuquerque*

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# *City of Albuquerque*

*Office of Internal Audit*

P.O. Box 1293 Albuquerque, New Mexico 87103

August 24, 2022

Honorable Mayor Keller, Members of the City Council, Members of the Accountability in Government Oversight (AGO) Committee, and Citizens of Albuquerque:

I am pleased to present the Office of Internal Audit's (OIA) Annual Report for the fiscal year ending June 30, 2022, as required by Section 2-10-14 ROA 1994 of the Accountability in Government Ordinance. The Annual Report highlights the internal audit services provided by our office throughout the fiscal year.

As the independent auditor for Albuquerque's city government, our goal is to actively provide the City of Albuquerque (City) and its citizens with useful information that improves accountability, transparency, and fosters continuous improvement. This annual report reflects the dedication, professionalism, flexibility, and high-quality work performed by the OIA staff. Additionally, it demonstrates OIA's achievement of fulfilling its statutory responsibilities and addressing risk across the City.

Reports issued by OIA in fiscal year (FY) 2022 covered a wide range of risks, including cost savings and revenues, capital infrastructure, program performance, compliance, and internal controls. In FY2022, OIA issued five audit reports, a strategic review, nine follow-up reviews, and responded to numerous requests for assistance from departments, including assisting the Office of Inspector General with the investigation requested by the Board of Ethics. Additionally, OIA completed phase one of its enhanced continuous monitoring efforts, which included monitoring 39 open recommendations made in the prior fiscal year. Through this work, OIA identified over \$1.4 million in reduced or avoided costs, recoveries, and increased revenues – representing a 62 percent return on every dollar spent on OIA operations. This return on investment does not factor in the impact our work has to deter fraud, waste, and abuse. Nor does it take into account the deterrence, compliance, and increased efficiencies resulting from our activities.

I am very appreciative of City Management's cooperation and assistance during this period. City Management continued to provide the information needed for our services and concurred with 100 percent of all recommendations made in FY2022. I believe City Management and City staff should be commended for their continuous efforts to utilize the internal audit function to improve City operations.

I would also like to extend my gratitude to the AGO Committee for the unwavering support it continues to provide our office. The Committee's leadership, guidance, and advocacy are invaluable and have allowed us to be able to conduct internal audit activities independently, objectively, unbiasedly, and with integrity.

During these changing times, OIA's mission remains the same and in FY2023 we will continue to be committed to providing objective and independent evaluations and effective solutions that promote transparency, accountability, efficiency and effectiveness for the citizens of Albuquerque. Our function as an independent agency serves as a tool for good government in the City. Your input matters to us. By continuing to support our work and elevate the risks we identify, you help ensure Albuquerque's leaders take meaningful action. We encourage you to sign up for our audit report distribution emails or reach out to us directly by emailing [internalaudit@cabq.gov](mailto:internalaudit@cabq.gov) to share your thoughts, concerns, or questions.

Respectfully,

A handwritten signature in black ink, appearing to be the initials 'NK' with a stylized flourish.

Nicole Kelley  
City Auditor

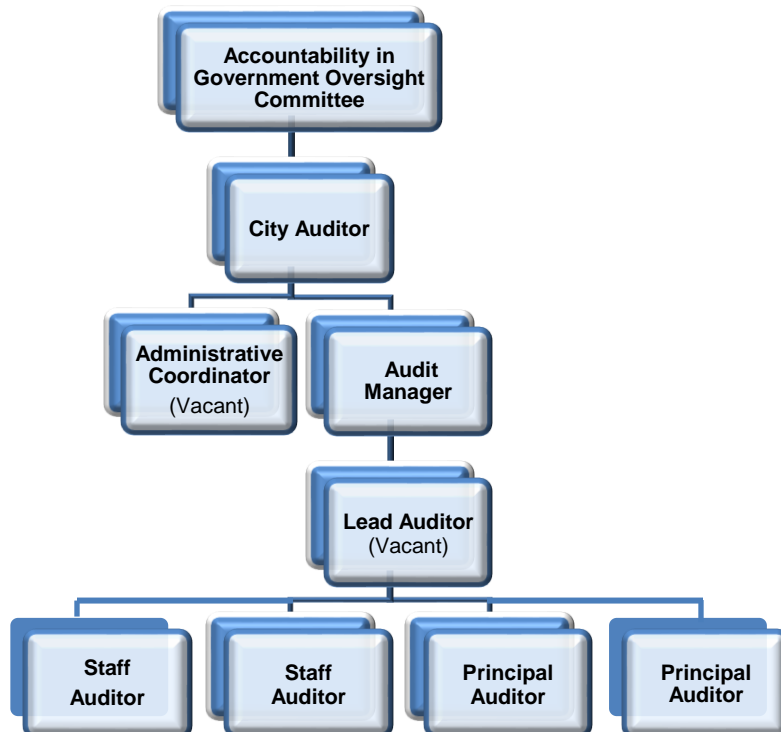
# Organizational Chart

June 30, 2022

Section 2-10-5 ROA 1994 of the Accountability in Government Ordinance creates the Accountability in Government Oversight (AGO) Committee. The AGO Committee is a management committee and not a public board, commission, or committee and does not have the authority to formulate public policy. The primary function of the AGO Committee is to approve all reports issued by the Office of Internal Audit (OIA) and to make a recommendation to the City Council on the selection of the City Auditor. The AGO Committee consists of five members from the community at large. The Mayor and one City Councilor, appointed annually by the City Council President, are nonvoting ex-officio members.

## AGO Committee Composition

Name	Term Expiration	Representative
Edmund E. Perea Esq.,	9/1/2022	Law
Victor Griego	9/1/2023	CPA
Johnny Mangu	9/1/2022	Management, CPA
Jack Emmons	9/1/2024	At Large
Shawn Penman	9/1/2024	At Large
Brook Bassan	12/31/2022	Council Appointed Ex Officio Member
Sanjay Bhakta	12/31/2022	Mayor Appointed Ex Officio Member





# FY2022 Audit Reports

Audit No. 22-114

Citywide Veterans Hiring Initiative Audit

April 27, 2022



The City's Veterans Hiring Initiative provides persons who served, candidates now serving in active duty military service in the National Guard or Reserve, and their spouses the advantage of guaranteeing interview consideration for vacant advertised City positions for which they apply and are qualified, but it does not guarantee that they will be offered the job. The audit scope covered the City's duties and responsibilities with regard to veteran preferences for the period of July 11, 2019 through December 31, 2021. The audit objectives were to determine whether the hiring of veteran candidates complies with applicable City policies and Administrative Instructions and to evaluate the effectiveness of the City's Veterans Hiring Initiative.

The audit found that the City lacks quantifiable performance metrics and does not track veteran applicant data in order to be able to measure and assess the program's effectiveness in meeting its intended purpose. The audit was unable to determine whether all qualified veteran applicants received or were offered an interview as required by the City's Administrative Instructions. This is because it is unclear whether veteran hiring preferences apply to unclassified positions and because documentation evidencing whether an interview was offered is not always maintained. Further, while various training guidance exists, there are no overarching policies that define where and what interview documentation should be maintained and where such information should be retained. Lastly, the audit found that many applicants that self-identified as veterans, failed to attach the required documentation evidencing their military status and as a result, did not receive interviews. Applicants failure to attach the required documentation could be a result of the lack of detailed information on the City's career website and application workflow. The report included eight recommendations that City's Human Resources Department fully or partially agreed with.

Audit No. 21-112 Construction Project Management and Change Orders Audit

April 27, 2022

The audit assessed whether the City’s Aviation Department (Aviation) established and implemented procedures to protect and mitigate owner risk, reduce and eliminate contractor discretionary spending, control allowances, and manage contingency spending and non-allowable costs in change orders related to the City’s Terminal Improvement Project at the Albuquerque International Sunport (Sunport). The scope of the audit included all construction costs incurred related to the project.



The audit found that Aviation did not have the appropriate framework in place to effectively monitor and control project costs and progression, resulting in an additional \$3 million in change orders and over two years of project delays after the original contract completion date. Aviation staff over-relied on the architect consultant and as a consequence failed to document the approved schedule of values, maintain a construction schedule from the primary contractor, validate the contractor’s payment applications to ensure that project costs were justified, document visual inspections of construction progress, and develop its own project management policies and procedures. Further, Aviation remitted \$189,779 to the primary contractor that it was not obligated to pay, approved a \$3,625 change order for questionable and unnecessary work, and has not assessed up to \$753,000 in liquidated damages from the primary contractor, as provided for under the contract to help recover cost overruns associated with project delays. The report included 10 recommendations that Aviation fully agreed with.

Audit No. 22-105

Environmental Health Inspections Audit

February 24, 2022



The City’s Environmental Health Department (EHD) regularly inspects restaurants, food preparation establishments, public pools, and other establishments for public health risks or threats to consumer safety, including COVID-19 health inspections. The audit assessed whether EHD complies with the current public health orders and adequately follows

requirements while performing inspections. The scope of the audit included inspections performed for restaurants, food preparation establishments, and public pools during the period March 1, 2020 through September 30, 2021.

While the audit found that EHD complied with current public health orders and generally followed requirements while performing health inspections, the audit found that due to reprioritization as a result of the COVID-19 pandemic, some establishments did not receive the required routine inspections required by their permit. Specifically, EHD did not conduct all required health inspections, leaving some restaurants, pools, and other establishments uninspected for public health risks and code violations for longer than required. Some of these establishments paid permit fees but did not receive the required inspections, resulting in the collection of fees for services that have not been provided. From fiscal year 2017 to fiscal year 2021, EHD collected revenues totaling \$6.63 million from health permits and had associated operating expenses totaling \$5.53 million, thus realizing a \$1.1 million operating surplus. One factor contributing to the surplus was that expenditures have been lower than they should be due to EHD not routinely inspecting all the establishments for which permit fees have been collected. The audit also found that the City's fees for permanent food establishments are lower than those of four comparable cities and that all four comparable cities charge a standard reinspection fee averaging \$186, whereas EHD does not.

Audit No. 21-107

Human Resources Department-Hiring Practices

December 15, 2021

The audit assessed whether the City's Human Resources Department's (HRD) hiring practices comply with applicable city policies and evaluated the hiring process for timeliness to ensure staffing needs are adequately met. The audit scope covered individuals hired between July 1, 2018 through June 30, 2020.



The audit found that not all documentation related to employment hiring could be located either within the NeoGov system or in the documentation files maintained by the Human Resource Coordinators (HRCs). Specifically, in a sample of 30 hires, 27 employment reference checks, one Background Investigation Disclosure and Consent form, and one Relative Statement form were missing. Additionally, interview documentation was not properly maintained, as 19 interview question sets and scoring matrices, 13 candidate selections for interviews, and 12 interview committee records could not be located.

The audit also found that experience in lieu of education determinations and salary justifications performed by HRCs are not consistently documented and education transcripts obtained from candidates are not required to be official. Further, the audit identified one individual whose hourly rate was incorrect, resulting in overpayments estimated at \$1,643. The report included 10 recommendations, which HRD fully or partially concurred with.

Audit No. 21-110

Highland Pool Cash Collections Audit

October 20, 2021



Highland Pool is one of 16 public pools under the direction of the City's Parks and Recreation Department. Fees are charged for pool use. The audit objective was to determine whether Highland Pool has adequate policies and procedures for handling cash receipts and whether cash collection points have adequate and effective controls to collect the correct amount of cash, safeguard cash, and ensure that all cash due to the City is deposited into authorized City accounts properly and in a timely manner.

The audit found that six of the 27 cash handlers at Highland Pool, did not have Sub-Custodial Statements of Responsibility on file with City Treasury, and four had not completed the required Cash Handling Training. Further, the audit found that of a sample of 25 cash deposits, five were not recorded in the City's financial system within 24 hours of receipt as required. The report included three recommendations that the Parks and Recreation Department fully agreed with.

## FY2022 Strategic Review Report

Strategic Review No. 22-401

Electronic Fund Transfer Vendor  
Account Change Strategic Review

June 29, 2022

At the request of the Department of Finance and Administration (DFAS), OIA conducted a strategic review to determine whether its Accounting Division's (DFAS - Accounting) internal controls over electronic fund transfer (EFT) account changes for third-party vendors, follow

best practices in design, and are working efficiently and effectively to mitigate potential fraud and safeguard City funds.

The strategic review found that DFAS - Accounting's revised procedures follow best practices in design and appear to be working efficiently and effectively to mitigate potential fraud and safeguard City funds. Specifically, the strategic review found that appropriate segregation of duties was present, account ownership was independently verified and documented, levels of review and approval regarding vendor verification were conducted and documented, and proper level of system access rights was in place. However, opportunities to further enhance current written policies exist. For instance, current written policies are not entirely reflective of actual practices or the internal control framework observed by the auditors and overarching citywide EFT policy should be updated to reflect the procedural changes made. The report included two recommendations that DFAS fully concurred with.

## FY2022 Continuous Monitoring Report

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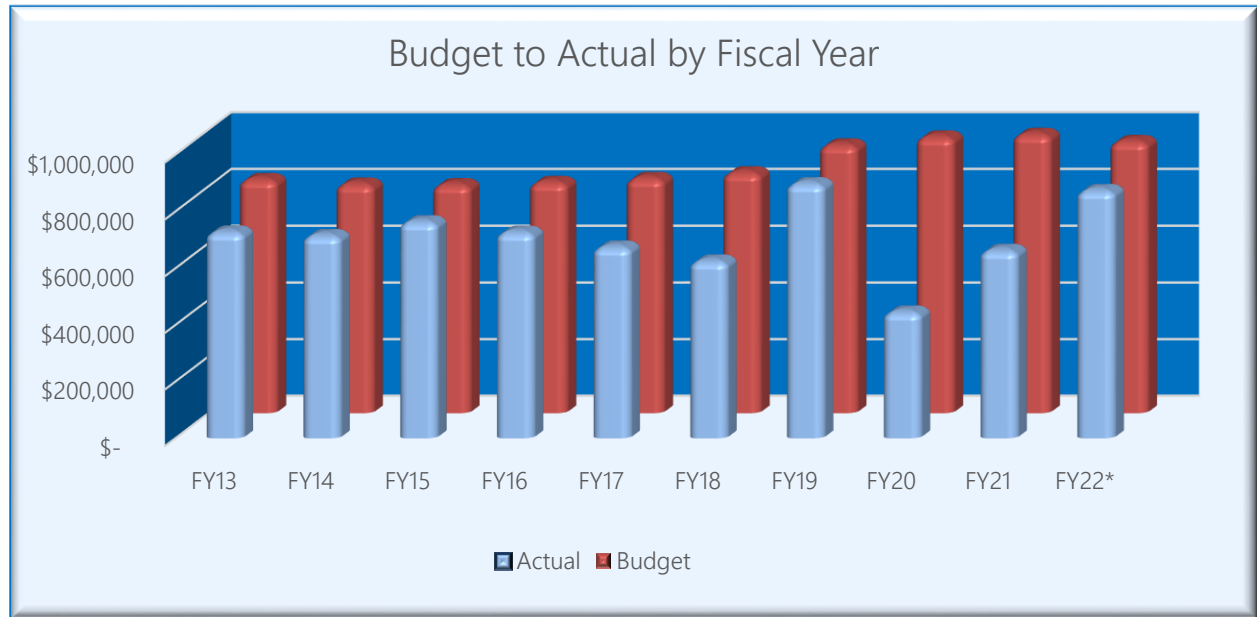
Phase 1 of 3

OIA Monitoring and Follow-Up Report

February 24, 2022

This fiscal year OIA enhanced its monitoring efforts. The revised process will be implemented in three phases. In FY2022, the first phase was performing follow-up on 39 open recommendations from 6 reports or memorandums issued during fiscal year 2021. Of the 39 open recommendations, departments reported implementing 16 (41 percent). Consequently, OIA closed 1 of the 6 reports. Of the remaining 23 open recommendations, all were reported as in progress with completion dates expected to occur in fiscal year 2023. OIA will follow up on all open recommendations as part of its ongoing monitoring efforts.

# OIA Budget



*\*Actual expenditures for FY2022 are approximate, as they are unadjusted and unaudited.*

OIA has relatively stable and predictable spending related to current staffing levels and operating costs. The majority of OIA's operating costs pay for our audit management system licenses and annual staff training as mandated by *Government Auditing Standards*. Spending on consultants is funded with available vacancy savings and varies based on the Annual Audit Plan and requests received for audit and non-audit services.

OIA is currently funded for eight budgeted positions, six of which are currently filled. All auditors meet continuing professional education requirements and many have professional certifications. All auditors are members of the Association of Local Government Auditors (ALGA), Information Systems Audit and Control Association (ISACA), the Institute of Internal Auditors (IIA), and the Association of Certified Fraud Examiners.



# OIA's FY2022 Performance Measures

## REPORTS ISSUED

The following is a list of outputs designed to measure the overall performance of the internal audit function in achieving our mission and to highlight the value and return on investment provided by our services.

One of OIA's FY2022 performance goals was to complete 90 percent of the number of projects identified in the Annual Audit Plan. In FY2022, OIA issued five audit reports, completed a strategic review, conducted nine follow-up reviews, and responded to numerous requests for assistance from various departments, including assisting the Office of Inspector General with its investigation at the request of the Board of Ethics. Additionally, OIA completed phase one of its enhanced continuous monitoring efforts, which included monitoring all 39 open recommendations made in the prior fiscal year. As a result of these efforts, OIA was able to complete 82 percent of the number of projects identified in the revised Annual Audit Plan.

The Audit Plan is developed with the understanding that there are risks and limitations associated with any method or system of prioritizing audits. As a result, the Audit Plan is periodically re-evaluated to reassess available resources and audits/projects while incorporating special requests and/or strategic reviews to ensure OIA is capturing immediate coverage of high-risk areas.

Additionally, an audit's duration depends on many factors. For example, during an audit OIA may identify and thus devote further attention to areas of concern. Meaning, we do not limit our audit procedures simply to ensure that we meet an internal performance metric. Rather, we audit based on the assessed risk and exposure to the City. This is why OIA has made a concerted effort to expand its testing and often assesses all City departments in just one audit.

### Audit Reports

Audits require a significant amount of planning and documentation in order to comply with *Government Auditing Standards*. In addition, the audited entity and/or the Administration prepare formal responses to the audit recommendations, which are included in the final report. Two of the audits included large, citywide audits of the City's hiring practices and an evaluation of its Veteran's Hiring Initiative. Additionally, a performance audit of the City's \$32.9 million Terminal Improvement Project at the Sunport was completed.

### Strategic Reviews

Strategic reviews are special projects performed at the request of the Administration and/or City Council, or in response to emerging issues. Generally, they do not require as much planning or documentation as audits and typically can be completed in less time than an audit. One strategic review was completed during the fiscal year.

### Continuous Monitoring and Follow-Up Reviews

In FY2022, OIA enhanced its continuous monitoring efforts. The revised process will be implemented in three phases. In FY2022, the first phase was to monitor all recommendations issued in fiscal year 2021. OIA completed phase one of its enhanced continuous monitoring efforts, which included monitoring all 39 open recommendations made in the prior fiscal year. Additionally, OIA follows up on recommendations made in past audits to determine the status of implementation. Follow-up reviews help motivate the audited entities to make the recommended changes. OIA was able to complete nine follow-up reviews in FY2022.

### Requests for Assistance

The internal audit function is not limited to just assurance services. OIA provides non-audit activities designed to add value and improve an organization's operations and in FY2022 responded to 15 requests for assistance. These consulting-like services reach beyond the traditional ways that internal audit can help the organization, such as technical evaluations, advanced analytics, or providing general guidance on internal controls. During the first two months of FY2022, all OIA staff assisted the Office of Inspector General in its urgent request for investigation from the Board of Ethics. This constituted almost all OIA staff time during the first quarter of the fiscal year.

## AFTER AUDIT SURVEY RATINGS

Another quality measure of our internal audit services is the average ratings provided by auditees after audits are completed. Each audited department is asked to complete an after-audit survey. The survey requests the auditee to provide ratings on a one to five scale, with five being the highest, of the audit process and the perceived value of the internal audit activity conducted. The after-audit survey goal is 4.5. For FY2022, OIA collected responses to the surveys with an average rating of 4.9.

## THE DOLLAR AMOUNT ASSESSED BY AUDIT SERVICES

Identifying a direct financial impact related to audit findings and recommendations is a common and widely used internal audit performance measure. This measure uses the actual financial impact of our audit results and recommended corrective actions quantified on an annual basis. In FY2022, OIA identified over \$1.4 million in reduced or avoided costs,



recoveries, and increased revenues – representing a 62 percent return on every dollar spent on OIA operations. The impact of our internal audit services also has deterrent effects on fraud, waste and abuse which are significant but difficult to quantify and would only increase our return on investment value. In addition, OIA performs a variety of audit functions that are not revenue-generating (such as compliance recommendations) which are nevertheless important and beneficial.

Audits services involve verification and testing of transactions to evaluate information in the City's accounting records for completeness, accuracy, and compliance with significant policies, laws, regulations, contracts, etc. Testing procedures are often applied on a sample basis to a population and can provide an assurance value relative to the population. In FY2021, OIA estimated a combined assurance value of \$6.6 million.

## ASSURANCE PROVIDED

Audits and non-audit services often involve verification and testing of transactions to evaluate information in the City's accounting records for accuracy and compliance with significant policies, laws, regulations, contracts, etc. Audit and non-audit services are often applied on a sample basis to a population, like payroll for a department, and the exception or error rate of the sample is then projected over the entire population tested to derive a level of assurance about the population as a whole. OIA's services provide an assurance value relative to the populations that were subject to the audit and non-audit procedures. In FY2022, OIA estimated a combined assurance value of \$6.6 million for the audit services provided.

## OTHER NOTEWORTHY OIA ACTIVITIES

- Facilitated International Internal Audit Awareness Month Activities, including receiving a Mayoral proclamation in acknowledgment.
- Onboarded two Staff Auditor Positions
- Underwent a major system conversion of our audit management system which required extensive training prior to deployment and additional training after implementation.
- Hosted a summer high school intern through the City's Job Mentor Program.
- Conducted community outreach efforts by participating in the Route 66 West Fest and City of Albuquerque Employee Health & Benefits Fair.
- A Principal Auditor served on the Board and the Internal Audit Manager served as President of the IIA's Albuquerque Chapter, which is a professional organization that provides continuing professional education (CPE) programs and seminars and network opportunities with professionals in related fields.

# Implementation of Recommendations

OIA strives to improve the operational efficiency of city operations by identifying the root causes of audit findings and proposing value-added recommendations to address the findings. In FY2022, OIA issued a total of 39 recommendations and city departments concurred or partially concurred with 100 percent of the recommendations made. Additionally, at the time of report issuance, seven (18 percent) of the recommendations had already been implemented by the respective department.

Follow-up procedures rely on the department(s) providing evidence on the status of the recommendations. Follow-up procedures are substantially less in scope than an audit. The objective is to report on the status of corrective action regarding the findings and recommendations. In FY2022 OIA conducted 9 follow-up reviews of 18 recommendations and found that departments had implemented or were in the process of implementing 17 (94 percent). City departments *fully implemented* or *resolved* 67 percent (12) of audit report recommendations and 28 percent (5) were *in process* at the time the follow-ups were performed. The table below illustrates each follow-up and the status of associated recommendations.

No.	Report Title	Original Report Date	Recommendations		
			Fully Implemented or Resolved	In Process	Not Implemented
22-19-107F	Allocation & Use of PEG Funds – Citywide	6/29/22	2	0	0
22-16-105F	Control & Tracking of Parking Meter Revenue – Department of Municipal Development	6/23/21	1	0	0
21-19-105F	2 <sup>nd</sup> Trane Vendor Audit – Citywide	4/27/22	1	0	0
21-19-304F	Capital Implementation Plan Labor Recovery – Department of Municipal Development	4/27/22	1	3	1
22-19-109F	The Collection and Write-off of Property Liens – Planning	2/24/22	1	0	0
22-18-103F	2 <sup>nd</sup> Follow-Up Personable Identifiable Information Security of City Systems - Citywide	12/15/21	1	0	0
22-19-105F	Trane Vendor Audit – Citywide	12/15/21	1	1	0
21-18-101F	Management of Off-Site Parking Revenue – Aviation	10/20/21	2	1	0
21-17-104F	Payroll Audit – Department of Municipal Development	10/20/21	2	0	0
Recommendations Totals			12	5	1

## STAFF – BIOS

### Nicole Kelley – City Auditor

Nicole has nearly 20 years of audit and accounting experience. After receiving her Bachelor's of Science in accounting from Sonoma State University, where she also played collegiate soccer, Nicole spent five years in public accounting at KPMG. A calling to public service led her to the City and County of San Francisco's City Services Auditor's Office, where she served as an Audit Supervisor, Audit Manager, and finally as Assistant Director of Audits. Nicole also received her MBA with an emphasis in Finance, from the University of San Francisco School of Business. Nicole was first hired as the OIA's Internal Audit Manager before being appointed to City Auditor.

### Marisa Vargas – Internal Audit Manager

Marisa has over 17 years of assurance and consulting experience in the private and government sectors. Marisa first worked at New Mexico Student Loans as an Internal Auditor performing compliance and performance audits. She then worked for the Internal Audit department at Sandia National Laboratories from 2010 to 2020 as a Contract Auditor, Internal Auditor, and finally as an Audit Supervisor for her final six years. Marisa serves on the IIA Albuquerque Chapter Board, recently completing six years as the Chapter President. A native of Albuquerque, Marisa obtained both her Bachelor's degree in Finance and Economics and a Master's in Accounting from the University of New Mexico. Marisa was hired as a Contract Auditor with the City of Albuquerque before becoming the Internal Audit Manager.

### Connie Barros-Montoya – Principal Auditor

Connie has 24 years of experience in financial and collections in the private sector and six years of experience with Taxation and Revenue, with one year of auditing with Weight Distance and two years of auditing with International Fuel Tax Association (IFTA) and International Registration Program (IRP). Connie graduated from the University of Phoenix with a Bachelor's of Science in Business and a minor in Accounting. Connie was first hired as a Staff Auditor prior to being promoted to Principal Auditor.

### Vanessa Meske – Principal Auditor

Vanessa has over six years of auditing and investigating experience. While earning both her Bachelor's degree in Criminal Justice and Master's in Business Administration, she spent four years at a Tribal casino where she worked in Surveillance, Risk Management, and Auditing. She then went on to work as an Internal Auditor at MGM Resorts International performing Title 31 compliance audits for 15 MGM properties. Vanessa serves on the IIA Albuquerque Chapter Board and also holds the Certified Fraud Examiner (CFE) Credential. Vanessa relocated to New Mexico to start a new life with her husband and to continue her auditing career with the City of Albuquerque.

### Stacy Martin – Staff Auditor

Stacy has over 25 years of financial, lending, servicing, fraud, collection, mortgage, and customer service experience in the private sector. She holds a Bachelor's degree in Financial Management, an MBA in Accounting, and a dual Master's Degree in Management from National American University.

### Leslie Rendon – Staff Auditor

Leslie has served the City of Albuquerque in various capacities for over 10 years. Her career with the City began at the Cultural Services Department's Albuquerque Museum of Art and History, she then spent time at the Albuquerque Police Department, Planning Department, and the Department of Municipal Development. Leslie was hired as Staff Auditor in June of 2022 for the OIA. Previously, she served as the Administrative Coordinator for both the OIA and Office of Inspector General for over two years.

## The Year Ahead

OIA is striving to make 2023 yet another successful year. As always, our top priority is to provide internal audit services that identify opportunities to improve the efficiency, effectiveness, and transparency of critical City programs and functions. To that end, we continue to work towards the completion of work in progress at year-end. We have engagements in progress related to Albuquerque Police Department's (APD) 911 Emergency Response, APD overtime, the City's hiring practices related to unclassified employees, and Phase 2 of our continuous monitoring efforts. In addition, we have audits planned for FY2023 that will examine the City's collection of franchise fee revenues, payroll and asset management, compliance with the State's Open Meetings Act, and construction project management at the Sunport. We will also continue our follow-up process for recommendations that are awaiting management implementation.

OIA will also pursue continuous improvement in our own operations, to gain efficiencies and enhance the effectiveness of our operations and communications with our many stakeholders. Major initiatives for the year are anticipated to include implementing a new report template, which will make our reports more engaging and easier to read, updating and modernizing our website to make it easier for stakeholders to access our reports and other key information, and conducting internal quality control monitoring as required by *Generally Accepted Government Auditing Standards* in preparation for the FY2023 peer review.