



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

August 25, 2021

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.

As this annual report demonstrates, OIA produces audits which include recommendations intended to improve City processes, improved efficacies and cost savings for the citizens of Albuquerque.

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

Sincerely,

Edmund E. Perea, Esq., Chairperson for  
Accountability in Government Oversight Committee

Laura Smigielski Garcia  
Johnny I. Mangu  
Victor Griego  
C. Jack Emmons



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

Nicole Kelley  
City Auditor

P.O. Box 1293, Suite 5025  
Albuquerque, New Mexico 87103  
Telephone: (505) 768-3103  
Fax: (505) 768-3158

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August 25, 2021

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

Councilor Cynthia Borrego, President  
City Council  
P.O. Box 1293  
Albuquerque, NM 87103

Dear Mayor Keller and Councilor Borrego:

The Office of Internal Audit's Annual Report for fiscal year 2021 has been completed. The Accountability in Government Oversight Committee approved the Annual Report on August 25, 2021 and I am pleased to transmit it to both the Mayor's Office and City Council for review.

Sincerely,

Nicole Kelley  
City Auditor



**City of Albuquerque**

# Office of Internal Audit

Fiscal Year 2021 Annual Report



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



# Office of Internal Audit

Fiscal Year 2021 Annual Report  
July 1, 2020 - June 30, 2021

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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 25, 2021

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-end June 30, 2021 (FY2021). The Annual Report illustrates OIA's performance throughout the year and is required by Section 2-10-14 ROA 1994 of the Accountability in Government Ordinance.

FY2021 has been another interesting year for OIA. Albuquerque, like many other cities, continues to deal with many challenges as a result of the pandemic. During these challenging times, OIA had both an obligation and an opportunity to assist the City in both identifying and managing its most critical risks. While City Administration and leadership juggle the dual imperative of crisis response and operational continuity, OIA remains committed to helping provide assurance that business objectives are being met and risks are adequately mitigated in order to best inform their decision making.

From an audit plan perspective, OIA has revisited and completed our annual risk assessment. As we do every year, we solicited audit topic suggestions from the AGO Committee, City Council, City Administration, department directors and created general surveys on the City's intranet and external website to allow all City employees and citizens to provide audit suggestions. Survey participants were asked to identify City departments, divisions, contracts, vendors, and processes that would benefit from an independent audit or review. Respondents also identified areas they believed could be subject to fraud, waste, or abuse. Survey suggestions were then compiled, evaluated, and rated using OIA's risk assessment matrix. From there, audits were developed and placed on the FY2022 audit plan from topics that were deemed high-risk. OIA has set aside 5,400 direct audit hours to complete this work. Additionally, OIA will dedicate 1,250 hours of its 6,750 hours budgeted, to other value-added advisory services.

OIA continues to remain agile in the ways in which we work in order to adhere to COVID-19 safe practices. This included implementing a mix of in-office and teleworking policies to comply with City and State social distancing and stay-at-home orders, conducting virtual walkthroughs and interviews with clients and the public, and reducing the number of staff members allowed in the office on any given workday. I would like to recognize the immense contributions that Ken Bramlett, former Inspector General of Albuquerque and former Interim City Auditor has made to this office. His passing in December, greatly impacted both OIA and the Office of Inspector General (OIG), and I would like to thank both the OIG and OIA staff for their perseverance and hard work during this challenging time.

We recognize that during the past year, City management's top priority has been dealing with the pandemic crisis and keeping critical City services operating. Throughout this time, City management has remained responsive to our requests for information and access to their staff. However, when necessary, we have extended our timelines to accommodate competing priorities and will continue to do as necessary.

Since joining the City in FY2020, I have remained focused on rebuilding the organization by filling our vacant positions. Currently, only one position, the Staff Auditor position, remains vacant and is being actively recruited for. Even with new staff onboarding throughout the year, OIA has been able to produce value-added work products. In FY2021, OIA issued six audit reports, completed two strategic reviews, conducted nine follow-up reviews, and responded to numerous requests for assistance from various departments, including conducting work on behalf of the Citizens' Independent Salary Commission (CISC), which is authorized to establish the salary structures of the Mayor and City Councilors. The projects completed by OIA provided assurance through audit and non-audit services totaling \$923,772.

At the end of FY2021, OIA was able to procure a new audit management software that will better suit the office's needs in completing our work projects. From annual planning to issue management, almost all work performed by OIA will have an automated workflow to assist us in managing our work and ensuring we adhere to *Government Auditing Standards*. The implementation of this software will occur throughout FY2022.

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 is invaluable and has allowed us to be able to produce audits that are conducted independently, objectively, unbiasedly, and with integrity.

During these changing times, OIA's mission remains the same and in FY2022 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.

Respectfully,

Nicole Kelley  
City Auditor

# Organizational Chart

June 30, 2021

Section 2-10-5 ROA 1994 of the Accountability in Government Ordinance creates the Accountability in Government Oversight (AGO) Committee. The AGO Committee consists of five members from the community at large. The primary functions of the AGO Committee are to appoint the City Auditor of the Office of Internal Audit (OIA), approve OIA’s annual audit plan, and approve audit, strategic review, and follow-up reports.

## AGO Committee Composition

Name	Term Expiration	Representative
Edmund E. Perea	8/31/2022	Law Enforcement
Victor Griego	8/31/2022	Management
John A. Carey	8/31/2021	At Large
Laura Smigielski-Garcia	8/31/2021	At Large
Johnny Mangu	8/31/2021	CPA
Jack C Emmons	8/31/2021	At Large

## OFFICE OF INTERNAL AUDIT Organizational Chart June 30, 2021



# FY2021 Audit Reports

Audit No. 21-101  
Audit

Lamar Advertising Contract Compliance

March 11, 2021



The audit objective was to determine whether the Lamar Advertising Company (Lamar Advertising) substantially complied with the performance, reporting, payment and other related key provisions of its contracts with the City of Albuquerque's (the City) Transit's Department (Transit). The audit also assessed

any variances between the potential maximum revenue and actual revenues generated under the contracts. Lamar Advertising is responsible for the sale and placement of commercial advertising on the exterior and interior of Transit buses and bus shelters. The audit found that Lamar Advertising substantially complied with the performance, reporting, payment and other related key provisions of its contract with the City. However, Transit does not verify the gross revenues reported by the vendor and simply relies on the amounts self-reported by Lamar Advertising. The audit also found that opportunities exist to further maximize revenues generated from Transit bus and bus shelter advertising. While the vendor can generate revenues from customers for advertising design, production, installation and actual advertising space, the City only receives a portion of revenues generated from gross advertising space. The contracts did not limit the number of bonuses the vendor can provide customers, thus reducing the amount of advertising space that could generate revenues and be remitted to the City. A bonus is advertising space that is currently not in use and is provided as an additional space to customers without providing revenues to the City on gross advertising space.

According to Transit, different City Administrations, which at times can also include recommendations by the Transit Department, have elected to not make a portion of the Transit fleet available for advertising for various reasons, so the number of buses available

for advertising and the negotiated revenue share percentage have decreased. As a result, annual revenues collected by the City also decreased from \$418,7271 in fiscal year 2019 to

\$342,174 in fiscal year 2020. OIA also compared the City's payment terms to similar contracts

held by three other municipal transit departments and found that Albuquerque has the least

competitive revenue share percentage. OIA estimates had the City negotiated revenue share

percentage terms similar to other municipalities, the City could have earned an additional \$83,775 in fiscal year 2019 and \$171,086 in fiscal year 2020. The audit also found Transit did not receive the City's highest approval signature prior to the three contracts' effective



start dates, resulting in delays in the minimum annual guarantee (MAG) payments and an estimated \$4,308 in lost interest. Lastly, the audit found Transit does not verify that the revenue amounts reported by Lamar Advertising are supported by the underlying activity reports.

Audit No. 21-102

Albuquerque Police Department Overtime Audit

October 28, 2020



The audit objective was to determine whether the Albuquerque Police Department (APD) has a framework in place to effectively administer, manage, and monitor overtime. Specifically, the Office Internal Audit (OIA) assessed whether: 1) Overtime incurred and paid, is accurate and appropriate and complies with the City's Collective Bargaining Agreement (CBA) and subsequent Memorandums of Understandings with the Albuquerque Police Officers Association (APOA), as well as City and departmental policies and procedures and 2) APD has policies and procedures in place that are effective in

preventing and identifying excessive use of overtime. In a sample that included 56 weeks of officer time tested, the audit identified 64 instances of overpayments totaling at least \$4,545, resulting from officers being paid based on their scheduled hours, instead of the actual hours worked. In these instances, the hours reported by the officer to Computer Aided Dispatch (CAD) were at least 30 minutes less than the hours the officer was scheduled and ultimately paid for. Additionally, not all officers had CAD reports to support any non-training related hours paid. Specifically, in the sample tested there were 40 days where CADs were missing. Amounts paid related to this time totaled a minimum of \$8,635. OIA also found Standard Operating Procedures (SOPs) are outdated and not in line with best practices.

While APD has recently taken steps to limit overtime usage, opportunities exist to further these efforts. Specifically, officers are allowed to use paid time off to work overtime which can cause a cascading effect that increases APD's need for more overtime. OIA compared APD's CBA with the APOA to those of four other similar police departments and found that unlike APD, three of the four other departments do not consider paid sick leave as time worked when computing overtime. Lastly, the audit found an isolated instance where one APD employee inappropriately utilized the system login credentials of their supervisor, to approve their own time, which included overtime payments totaling \$8,830 in fiscal year 2020.

Audit No. 21-103

Animal Welfare Department – Street Cat Hub,  
Inc. Vendor Audit

The Office of Internal Audit (OIA) conducted a performance audit of the City of Albuquerque's (City) Animal Welfare Department's (AWD) contract with Street Cat Hub, Inc. (SCH). Under the contract, SCH is to provide trap/neuter/return (TNR) services for



the City's community cat population. The audit objective was to determine whether SCH complied with the contract's key provisions. Specifically, the audit assessed whether SCH accurately charged AWD and whether AWD properly paid the amounts to SCH. Additionally, the audit evaluated the adequacy of AWD's monitoring procedures and internal controls over the administration of the contract. The audit scope covered May 1, 2016 through November 30, 2020. The audit found that while significant improvements have been made to the breadth and quality of data requested, collected, and reported under the contract, noncompliance with some reporting aspects of the contract were identified. Additionally, opportunities exist to formalize the improvements made by modifying contract language and establishing and formalizing performance metrics. Previously, SCH only provided summary totals of the number of cats trapped and treated. Beginning March 2020, detailed information regarding the cat gender, location trapped, the type of medical treatment received, the veterinarian clinic where the cat was treated, began being reported with each monthly invoice. However, not all of this information was consistently reported by SCH along with its monthly invoices. Specifically, 10 (28 percent) out of 36 cats selected for detailed testing did not have their genders documented in the reports submitted with the monthly invoices. Of the 701 cats that were spayed or neutered during the audit period five (0.7 percent) that did not have their trap locations specified and the audit found that one of those cats should not have been billed to the City since it was trapped on behalf of another rescue organization. This resulted in an overpayment of \$165. Further, AWD does not specify the geographical areas that should be targeted as required by the contract, rather AWD relies on the expertise of SCH to identify areas in need.

The City's Humane and Ethical Animal Rules and Treatment (HEART) Ordinance, which governs the treatment of animal within the City, has not be updated since its inception in 2006. As a result, some of SCH's practices, although aligned with TNR

best practices, are not compliant with the City’s HEART Ordinance as written. Although not currently enforced, certain aspects of the contract, if adhered to, would put cats through avoidable treatments, resulting in unnecessary stress for the cats and additional costs to the City. Lastly, the contract lacks quantifiable performance metrics that would allow AWD to assess the effectiveness of its TNR program. In general, the goal of TNR programs is to provide live outcomes for community cats and reduce their euthanasia rates. However, metrics that would measure those results such as percentage decreases in community cat euthanasia and intake rates at City shelters, percentage decreases in public requests for assistance or percentage decreases in cats trapped per location, are not specified or documented in the contract.

Audit No. 21-104

Heading Home Contract Audit

April 28, 2021



The Office of Internal Audit (OIA) performed contract compliance audits of Heading Home’s compliance with its Westside Emergency Housing Center (WEHC) Fiscal Year 2020 (including three supplements), WEHC Fiscal Year 2021 and the WEHC Wellness Hotel Initiative/CARES Fiscal Year 2021 contracts with the Department of Family and Community Services (DFCS). The audit period addressed fiscal years 2020 through the second quarter of 2021. The audit objective was to determine whether Heading Home adhered to contract terms and conditions. Specifically, OIA assessed whether: 1) Heading Home complied with contract

key provisions; 2) Heading Home accurately charged the DFCS for goods and services and whether the department properly paid the amounts due; and 3) The department’s monitoring procedures and internal controls over the administration of the Heading Home contracts are adequate. The audit found that Heading Home generally complied with key contract provisions; however, contracts were not properly executed by DFCS resulting in net underfunding of \$4,485 across all three contracts and an overextension of funding on one contract totaling \$14,440. Specifically, contracts were certified without verification of the vendor’s self-reported operational costs; contracts were certified without verification of the mathematical accuracy of the fee for service calculation; and contracts were certified without accounting for the entire service period required to be contracted.

Further, billing errors resulted in overpayments made by the City. In a sample of 43 payments tested from a total of 43 total payments remitted across three contracts during the audit period, OIA identified two instances where duplicate invoices were billed to DFCS, resulting in overpayments totaling \$65,418. Additionally, while the contracts provide for ten full-time Security Personnel at an annual cost of \$230,464, the audit found that the Albuquerque Police Department and Albuquerque Fire Department responded to 710 calls at the WEHC over the course of 10-month period, suggesting a possible

overreliance on first responders for issues that could potentially be handled by on-site security personnel.

Audit No. 21-105 Morrow Reardon Wilkinson Miller, LTD Contract Audit

March 11, 2021



OIA performed a vendor audit of Morrow Reardon Wilkinson Miller, LTD's (MRWM) compliance with its On-Call Prototype Median and Interstate Design and Construction P7859 with the Department of Municipal Development (DMD) and its On-Call Landscape Architectural Services contract P5635 with the Parks and Recreation Department (Parks

and Recreation). The audit period addressed fiscal years 2018 through the second quarter of 2021. The audit objective was to determine whether MRWM adhered to contract terms and conditions. Specifically, OIA assessed whether: 1) MRWM complied with contract key provisions; 2) MRWM accurately charged the DMD and the Parks and Recreation for goods and services and whether departments properly paid the amounts due; 3) The departments' monitoring procedures and internal controls over the administration of the MRWM contracts are adequate; and 4) Contracts awarded to MRWM were competitively awarded in accordance with the City's procurement regulations.

The audit found that the contracts awarded to MRWM were competitively awarded in accordance with City policies. Additionally, the audit found that MRWM complied with key contract provisions. However, billing errors resulted in overpayments made by the City. In a sample of 37 payments tested from a total of 74 total payments remitted across both contracts during the audit period, OIA identified two invoices billed to Parks and Recreation that were mathematically incorrect, resulting in overpayments totaling \$88.56. Further, the audit found that DMD lacks proper segregation of duties, resulting in invoices that are received, reviewed, and approved by the same Project Manager.

Audit No. 21-108 Citywide Purchase and Travel Card Usage  
Audit



The objective of the audit was to determine whether the Department of Finance & Administrative Services (DFAS) has a framework in place to effectively administer, manage, and monitor purchase card (P-Card) and travel card (T-Card) usage. Specifically, the Office Internal Audit (OIA) assessed whether: 1) P-Card

and T-Card transactions were made in accordance with City procurement regulations and policies and 2) P-Card and T-Card transactions were appropriately used for City business, adequately supported by documentation, and properly recorded.

The audit found that while T-Card purchases were compliant with policy requirements, several areas of noncompliance were noted with regards to the use of P-Cards. Of 107 P-Card transactions tested, 40 involved purchases for food and refreshments totaling \$20,172. Preapprovals were not properly obtained for 16 of these transactions, totaling \$9,571. OIA also found that New Mexico Gross Receipt Tax (GRT) was incorrectly paid on 28 of the P-Card transactions tested, resulting in overpayments totaling \$1,076. These issues went undetected because Reconcilers failed to identify them during their review. Further, DFAS Purchasing Division does not currently perform programmatic monitoring activities, which could include a transaction level review to ensure appropriate approvals, business justifications for purchases, and itemized receipts are obtained and that costs such as GRT are excluded.

Further, OIA found that reconciliations for 50 transactions had not been completed or could not be provided and 8 reconciliations did not include the required department director or designee approvals. There were also 11 instances where the associated purchase receipt could not be provided. All of these purchases in question totaled \$97,196. While all 63 T-Card transactions tested complied with regulations, existing regulations could be strengthened to require that travelers provide documentation evidencing their attendance as justified in the business need for travel. Lastly, the ability to make P-Card purchases greater than the \$2,500 limit is not currently formalized, resulting in inconsistent application and policies do not require that itemized receipts be provided.

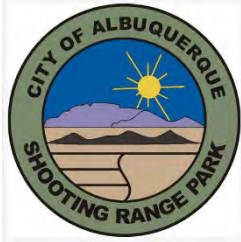
# FY2021 Strategic Review Reports

Strategic Review No. 21-401

Parks and Recreation Department –  
Shooting Range Cash Count

October 28, 2020

On September 3, 2020, OIA performed a surprise cash count of the change fund maintained by the Parks and Recreation Department (PRD) at the Range location. The strategic review found that change fund could not be reconciled to the amount reported by the Treasury Division (Treasury). While procedures for securing cash are adequate, current change fund practices at the Range do not fully comply with the City of Albuquerque's (City) Cash Management Manual.



OIA noted compliance issues in the following four areas: 1) Reconciliation – The change fund did not reconcile to the approved amount reported by Treasury; 2) Policies and Procedures – Worksites policies and procedures specific to the Range have not been established; and 3) Custodian and Sub-Custodian Statements – The Range does not have current custodian and sub-custodian statements for the individuals who handle change funds.

Strategic Review No. 21-402

Solid Waste Management Department

Montessa Park Cash Count

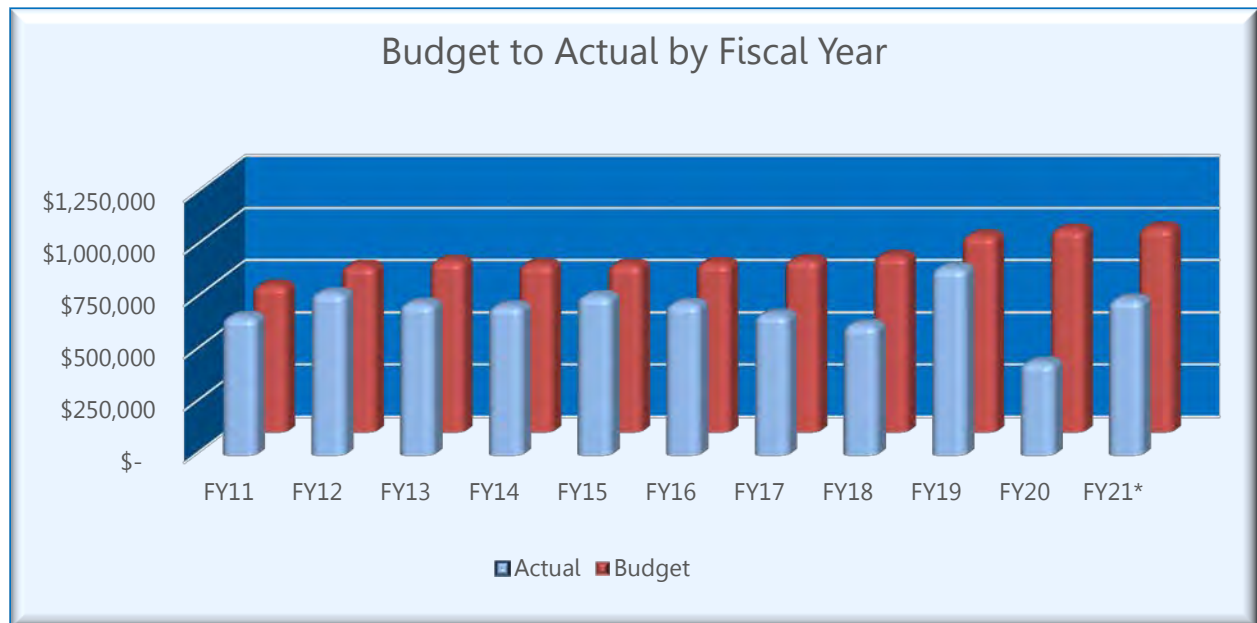
October 28, 2020



On September 3, 2020, OIA performed a surprise cash count of the change fund maintained by the Solid Waste Management Department (SWMD) at Montessa Park. OIA noted no exceptions or compliance issues.

OIA confirmed the change fund entrusted to the custodian and sub-custodian at the SWMD–Montessa Park is accounted for and reconciled to the approved Treasury fund amount of \$500 at the end of each shift on a daily basis; that the change fund practices and procedures comply with the City's Cash Management Manual and applicable Administrative Instructions; and that procedures to segregate cash duties are established.

# OIA Budget



*\*Actual expenditures for FY2021 are approximate, as they are unadjusted and unaudited. The actual amount for FY2021 is lower than budgeted as the office was only minimally staffed for the majority of the year.*

**Note:** For FY2010, the budget also contained activity for the Office of Inspector General (OIG). OIA and OIG became separate departments in FY2011.

# OIA's FY2021 Performance Measures

## REPORTS ISSUED

One of OIA's outputs is measured by the number of reports completed during each fiscal year. During the latter part of FY2021, our office became fully staffed with individuals from diverse backgrounds and varied experience. OIA was able to complete six audits, two strategic reviews, nine follow-up reports, and assisted with numerous special requests in FY2020.

### **Audit Reports**

One of OIA's FY2021 performance goals was to complete 10 audit reports. Six audit reports were issued, while the remaining four audits were in various stages of completion at year-end. 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. One of the audits included a large, citywide audit of procurement and travel card usage which evaluated purchases and travel costs by every city department and division for both FY2019 and FY2020. An audit of the Albuquerque Police Department's (APD) use of overtime was also performed, where OIA assessed overtime pay for a sample of APD employees.

### **Strategic Reviews (Special Projects)**

One of OIA's FY2021 performance goals was to complete 700 hours of strategic review work. Two strategic reviews were completed during the fiscal year while the remaining hours were reallocated to supporting the larger audits. Strategic reviews are 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.

### **Follow-Up Reviews**

One of OIA's FY2021 performance goals was to complete five follow-up reviews. However, OIA was able to complete nine follow-up reviews in FY2021. 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. The follow-up reviews are generally conducted one year after an audit is completed.

### **Requests for Assistance**

The internal audit function is not limited to just assurance services. OIA provides consulting activities designed to add value and improve an organization's operations. These consulting-like services reach beyond the traditional ways that internal audit can help the organization, such as enterprise risk management evaluations and advanced analytics. During FY2021 OIA completed work on behalf of the Citizens' Independent Salary Commission (CISC), which is authorized to establish the salary structures of the



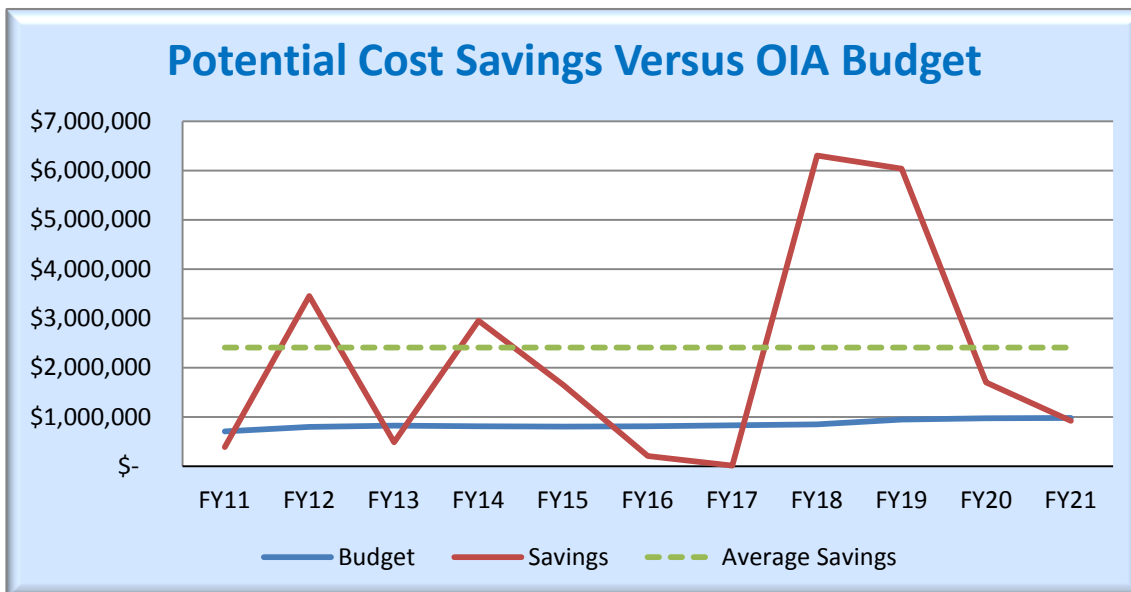
Mayor and City Councilors. This entailed studying the roles and responsibilities of the Mayor and City Councilors, collecting and analyzing salary and benefit data of like-sized municipalities, collecting input on an interactive website and survey, and consideration of past salary increase. Furthermore, OIA facilitated requests from New Mexico's Office of the State Auditor related to its special audit of the APD's use of overtime. With this mix of projects performed and completed, the value of OIA's efforts have been very beneficial to the City.

## AFTER AUDIT SURVEY RATINGS

Another quality measure of OIA services is the average ratings provided by auditees after audits are completed. Each audited department or vendor is asked to complete an after-audit survey. The survey requests the auditee to provide a rating of the auditor, the audit process, and the audit report on a one to five scale, with five being the highest rating. The after-audit survey goal is 4.5. For FY2021, OIA collected responses to the surveys with an average rating of 4.7, which is a significant increase from FY2019's average of 3.8<sup>1</sup>.

## SAVINGS IDENTIFIED BY PROJECTS

Many projects result in increased efficiencies and compliance. However, the value gained from some projects cannot be easily quantified. As a result, this measure may not be achieved every year, as illustrated below.



## ASSURANCE PROVIDED

<sup>1</sup> The after audit surveys sent out in FY2020 did not receive any responses.

Audits and non-audit services involve verification and testing of transaction to evaluate information in the City's accounting records for accuracy and compliance with significant policies, laws, regulations, contracts, etc. Audit and non-audit service procedures 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 FY2021, OIA estimated a combined assurance value of \$923,772.

# Implementation of Recommendations

OIA strives to improve the operational efficiency of departments by identifying the root causes to audit findings and proposing value added recommendations to address the findings.

Follow-up procedures rely on the department(s) providing 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.

OIA conducted 9 follow-up reviews in FY2021. City departments *fully implemented or resolved* 74 percent (26) of audit report recommendations and 26 percent (9) were *in process* at the time the follow-ups were performed. The table below illustrates each follow-up and the status of associated recommendations.

Follow – up No.	Title	Original Report Date	Recommendations		
			Fully Implemented or Resolved	In Process	Not Implemented
21-14-101F	Inspection of Public Records Act - Citywide	6/23/21	4	0	0
21-17-102F	Fund 225 Use and Tracking – Cultural Services Department	6/23/21	1	0	0
21-13-105F	Residential Collections – Solid Waste Management Department	6/23/21	5	0	0
21-19-101F	City Vehicle Repairs – Department of Finance and Administrative Services	4/28/21	4	0	0
21-17-101F	Air Quality Revenue Process	8/28/21	1	0	0
21-18-104F	Fresh and Clean Portable Restrooms, Inc. – Citywide	3/11/21	3	0	0
20-18-103F	Personal Identifiable Information (PII) Security on City Systems	3/11/21	2	1	0
20-18-102F	Inspection Tag Inventory Controls	3/11/21	1	0	0
20-16-107F	Officer Overtime Audit	10/28/20	2	1	0
<b>Recommendations Totals</b>			<b>23</b>	<b>2</b>	<b>0</b>

## STAFF – BIOS

### **Nicole Kelley – City Auditor**

Nicole has over 17 years of audit and accounting experience. After receiving her BS 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 promoted to City Auditor.

### **Marisa Vargas – Interim Internal Audit Manager**

Marisa has over 16 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 serving as a Contract Auditor, Internal Auditor and finally an Audit Supervisor for the department for the last six years. A native of Albuquerque, Marisa resides on the Westside with her family and serves as President for the Albuquerque Chapter of the Institute of Internal Auditors. She holds a Bachelor's degree in Finance and Economics and a Master's in Accounting, both from the University of New Mexico. Marisa was first hired as a Contract Auditor prior to becoming the Interim Internal Audit Manager.

### **Sarah Faford-Johnson - Contract Auditor**

Sarah has over eight years of private sector finance and auditing experience. She is currently completing her MBA and holds Certificates in Data Analysis and Accounting and Finance. Prior to joining the City of Albuquerque, she worked as an Internal Auditor for Boyd Gaming Corporation, assisting in the completion of audit plans for five gaming properties across four states. Sarah relocated to New Mexico with her wife to continue her auditing career with the City of Albuquerque.

### **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 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 Meza - Principal Auditor**

Vanessa has over five years of auditing and investigating experience. While earning both her BS in Criminal Justice and MBA, she spent four years at a Tribal casino where she worked in Auditing, Surveillance, and Risk Management. She then went on to work as an Internal Auditor for MGM Resorts International, where she led a team of auditors that were responsible for oversight of 15 MGM properties.

### **Leslie Rendon – Administrative Coordinator**

Leslie currently serves as the Administrator Coordinator for both the OIA and OIG. Leslie joined the OIA and OIG staff as Administrative Coordinator in 2020, but has served the City of Albuquerque in various capacity for over eight 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 and then the Planning Department. Prior to joining OIA, Leslie worked at the Department of Municipal Development, where she was the Senior Administrative Assistant for the Real Property Division.