



CITY AUDITOR'S OFFICE

Selected Housing Programs – Section 8 and HOME

JUNE 15, 2011

AUDIT REPORT NO. 1112

CITY COUNCIL

Mayor W.J. "Jim" Lane

Lisa Borowsky

Suzanne Klapp

Vice Mayor Robert Littlefield

Ron McCullagh

Linda Milhaven

Dennis Robbins



June 15, 2011

Honorable Mayor and Members of the City Council:

Enclosed is our audit of *Selected Housing Programs—Section 8 and HOME*. These programs are overseen by the City's Community Assistance Office, operating as the Scottsdale Housing Agency. The Office's controls provide reasonable assurance that the Housing Choice Vouchers (Section 8) and Home Investment Partnerships Program (HOME) programs' policies and procedures are followed, and related payments and funding requests are allowable, accurate and supported. However, the audit identified that the Section 8 account does not timely reimburse the City's depository account for its Section 8 expenditures. In addition, the Section 8 account had approximately \$446,000 in available administrative reserves. However, related City support costs, such as a portion of Section 8 staff salaries, legal and financial services, are not being recovered from these monies.

We would like to thank staff from the Community Assistance Office for their cooperation throughout the course of this audit.

If you need additional information or have any questions, please contact me at (480) 312-7867.

Sincerely,

A handwritten signature in black ink that reads "Sharron Walker". The signature is written in a cursive, flowing style.

Sharron Walker, CPA, CFE
City Auditor

Audit Team:

Joyce Gilbride, Assistant City Auditor
Kyla Anderson, Senior Auditor

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EXECUTIVE SUMMARY

An audit of the City's Housing Programs was included on the Council-approved FY 2010/11 Audit Plan to assess internal processes and controls over select City housing programs. This audit report, *Selected Housing Programs—Section 8 and HOME*, focused on the Housing Choice Vouchers (Section 8) and Home Investment Partnerships Program (HOME) Programs.

The Community Assistance Office within the Community Services Division administers the City's affordable housing programs. These two programs are largely funded through the U.S. Department of Housing and Urban Development (HUD):

The *Section 8 Program* assists very low-income, elderly, and/or disabled residents to afford housing in the private rental market. For fiscal year 2010/11, housing assistance and utility allowance payments are budgeted at \$6.1 million with a maximum of 735 housing vouchers authorized by HUD. The same amounts are proposed for fiscal year 2011/12. As of May 1, 2011, the Community Assistance Office was managing 724 active vouchers, a 98.5% utilization rate.

The *HOME Program* is designed to create affordable housing for low income households. In fiscal year 2010/11 the City provided grants to two subrecipients to acquire and rehabilitate homes within the City of Scottsdale for rent or resale to low income families and qualified first time homebuyers. For fiscal year 2010/11, Scottsdale's allocation of HOME funds totaled \$579,917 which included \$217,996 remaining from prior fiscal years. For fiscal year 2011/12 the Community Assistance Office expects to carry forward \$110,711 and receive an additional \$318,575, for a total of \$429,286.

Based on audit testing, we concluded that Scottsdale's housing agency has controls providing reasonable assurance that the Section 8 and HOME programs' policies and procedures are followed and related payments and funding requests are allowable, accurate and supported. However, the Section 8 account does not timely reimburse the City's depository account for Section 8 expenditures. Also, while there was approximately \$446,000 available from Section 8 administrative fees at June 30, 2010, a substantial amount of the City's related costs are not being identified and charged to the program. During the last three fiscal years, the City's General Fund has paid Section 8 program staff costs totaling approximately \$200,000 to \$250,000 per year. In addition, other support costs, such as legal and accounting services, are incurred but not tracked and recovered.

BACKGROUND

The Community Assistance Office within the Community Services Division administers the City's three affordable housing programs, Community Development Block Grant, Housing Choice Vouchers (Section 8), and Home Investment Partnerships Program (HOME). These programs are largely funded through grants from the U.S. Department of Housing and Urban Development (HUD). The City's General Fund provides approximately \$400,000 per year for the Community Assistance Office's administrative costs related to the Housing assistance programs. This audit focused on the Section 8 and HOME Programs.

Housing Choice Vouchers (Section 8) Program

The Section 8 Program is the federal government's largest program for helping very low-income, elderly, and/or disabled residents afford suitable housing in the private rental market. For federal reporting purposes, the Scottsdale Housing Agency (SHA) through the Community Assistance Office administers the Section 8 Program. The Community Assistance Office has 15.75 authorized full-time equivalent staff, with 8.75 assigned to the Section 8 program. These include a housing coordinator, three senior grant program specialists, three grant program specialists, one housing inspector, and a part-time secretary. In addition, the Community Assistance Manager and a grants accountant provide support to all housing programs and a portion of their costs are allocated to Section 8.

The Section 8 Program allows the tenant to choose any housing that meets an acceptable level of health and safety based on HUD standards and confirmed by the SHA. Monthly, the participants must pay 30% of their adjusted gross income for rent and utilities. Within established payment standards, Section 8 pays the balance to the participant's landlord through a Housing Assistance Payment (HAP) contract.

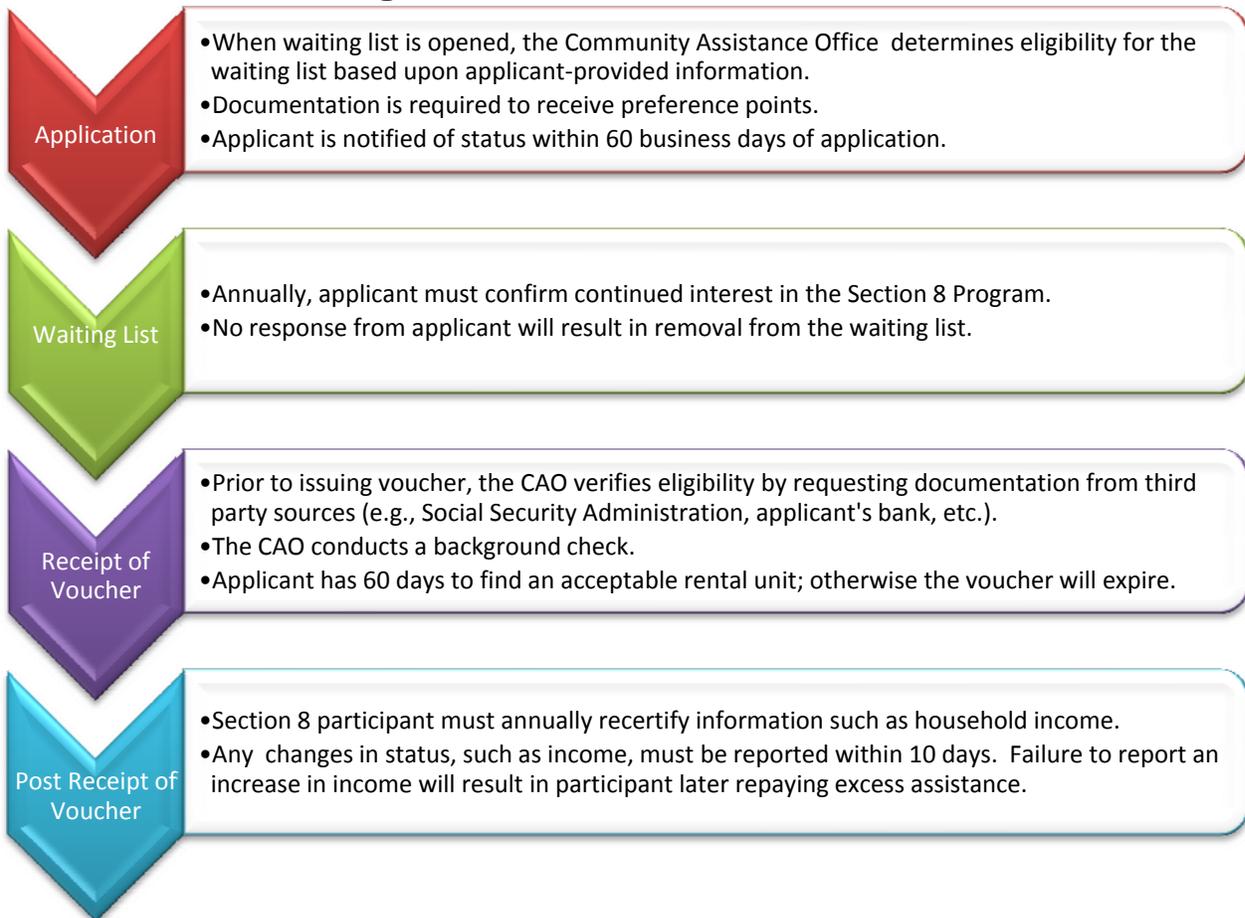
To participate in the Section 8 Program, an individual must first submit an application, which includes stating the household income, when the SHA is accepting new applicants. When the waiting list was opened on March 17, 2011, the City received 845 applications. This represented a 69% increase in applicants from the previous November 2007 opening when approximately 500 applications were received.

A public housing authority must ensure that at least 75% of families admitted to the Section 8 Program each year are considered extremely low income (ELI).¹ The public housing agency may also establish preferences for selecting applicants from its waiting list. SHA gives preference to individuals who currently live or work in Scottsdale and the elderly or disabled.² As shown in Figure 1, as vouchers and funding are available, applicants are selected from the waiting list and, if determined eligible, provided a Section 8 voucher.

¹ ELI is defined as below 30% of the area median income. The median family income in Maricopa County is \$66,600 for a family of 4; ELI would therefore be \$20,000 or below.

² A maximum of 10 preference points are available: 5 points for an applicant currently living or working in Scottsdale and 5 for an elderly or disabled applicant.

Figure 1. Section 8 Voucher Process



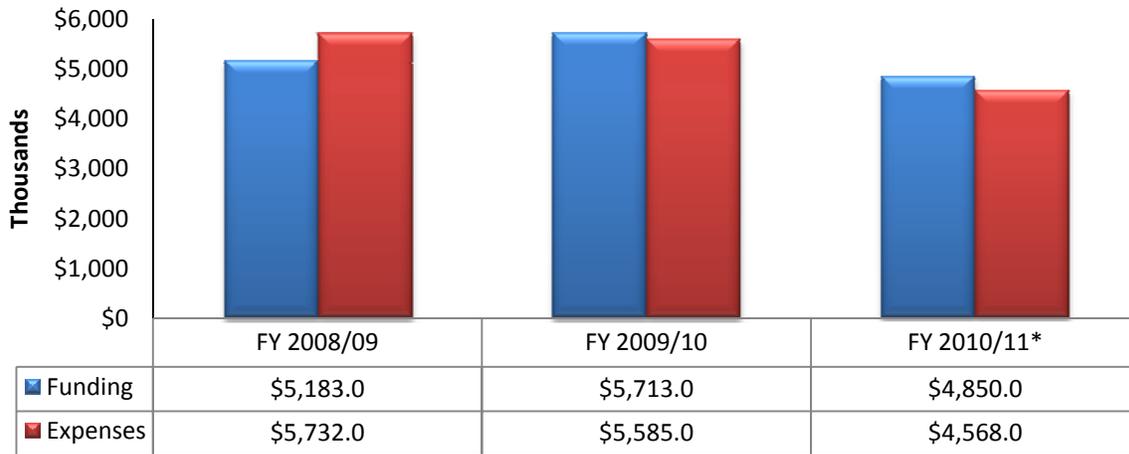
SOURCE: Auditor analysis of Scottsdale Housing Choice Vouchers Program Administrative Plan

For fiscal year 2010/11, HUD Section 8 funding for housing assistance and utility allowance payments is budgeted at \$6.1 million for a maximum of 735 vouchers. As of May 1, 2011, the Community Assistance Office was managing 724 active vouchers, a 98.5% utilization rate. Of these, Scottsdale's allotment was funding 702 vouchers and other housing agencies were funding 22 vouchers under the Section 8 rules governing portability.³

When housing assistance and utility allowance payments are less than amounts received from HUD, the excess can be reserved for use in subsequent years. These reserves can then be drawn upon if rental rates increase or federal funding for Section 8 decreases. As shown in Figure 2, Section 8 HAP funding exceeded expenses in FY 2009/10, and is again in fiscal year 2010/11 through April 30, 2011. Currently the accumulated reserve balance for HAP funding is approximately \$640,000. The HAP reserve can only be used for housing and utility payments.

³ Section 8 participants are allowed to 'port' between housing authorities, allowing participants to move to other cities. Housing authorities are required to allow participants to port into their programs and must absorb the client (give the client one of its vouchers) if they have available budget. If there is not available budget then the originating housing authority will retain the client in its program and pay the receiving housing authority 80% of the prorated administrative fees received for that voucher.

**Figure 2. Section 8 Program
Housing Assistance Revenues and Expenses**

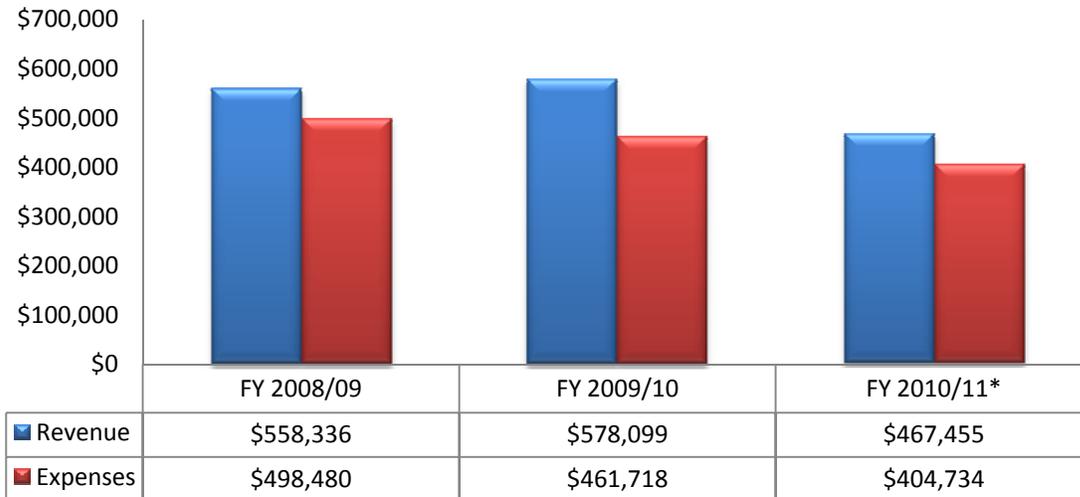


* FY 2010/11 is as of April 30, 2011.

SOURCE: Auditor analysis of Summary Trial Balance by Fund reports.

The City also receives administrative fees from HUD for managing the Section 8 Program. Administrative fees are paid based on the number of units leased as of the first day of each month. As Figure 3 shows, the administrative revenues have exceeded expenses each year from FY 2008/09 through April 30, 2011. At June 30, 2010, the administrative fee reserve was approximately \$446,000 with another \$62,000 accumulating as of April 30, 2011.

**Figure 3. Section 8 Program
Administrative Revenues and Expenses**

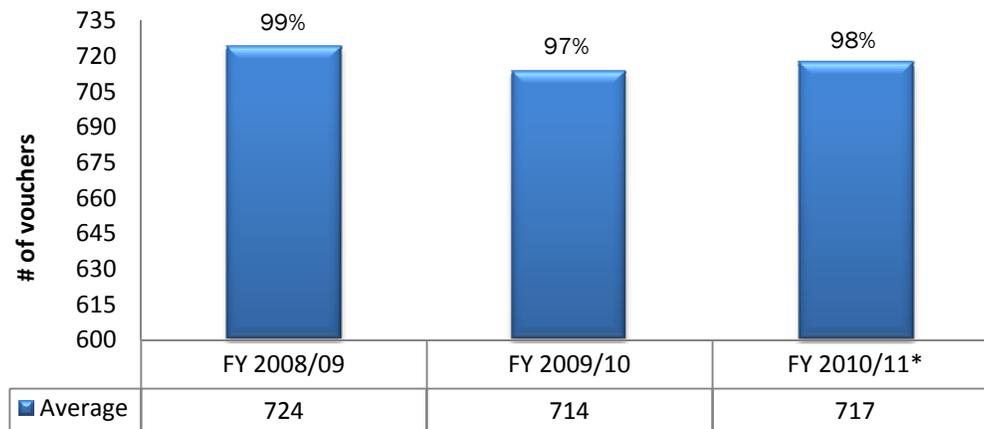


* FY 2010/11 is as of April 30, 2011.

SOURCE: Auditor analysis of Summary Trial Balance by Fund reports.

So that housing assistance resources are being used effectively, HUD requires the public housing agency to have agreements in place for at least 95% of the maximum allotted vouchers each month. Through April 2011, Scottsdale has exceeded the required 95% or greater utilization rate since at least July 2008, as shown in Figure 4.

**Figure 4. Section 8 Program
Average Voucher Utilization by Fiscal Year**



* FY 2010/11 is as of April 30, 2011.

SOURCE: Auditor analysis of Scottsdale Housing Agency Utilization Report

Home Investment Partnerships Program (HOME)

HOME provides federal assistance to state and local governments to create affordable housing for low income households. Through an IGA, Maricopa County and the cities of Avondale, Chandler, Glendale, Peoria, Scottsdale, Surprise, Tempe, and Gilbert operate the Maricopa HOME Consortium. The consortium was created because the county and cities did not individually meet HUD eligibility requirements; Maricopa County's Community Development Division serves as the lead agency.

Annually on July 1, each member community receives a pro rata share of the Consortium's HOME funds. The communities may then design strategies tailored to their own needs and priorities as outlined in their annual housing action plans.

For fiscal year 2010/11, Scottsdale's allocation of HOME funds is a total of \$579,917 which includes \$361,921 of new funding in addition to \$217,996 that was reprogrammed from prior years. With this funding, the City provided grants to two subrecipients to acquire and rehabilitate homes within the City of Scottsdale for rent or resale to low income families and qualified first time homebuyers. HUD authorized use of the HOME funds in December 2010. To date, no monies have been spent, but the City's subrecipients have two years to encumber funds and five years to expend the funds. For fiscal year 2011/12, the Community Assistance Office anticipates having a total of \$429,286 available, with \$318,575 in new funding from the Consortium and \$110,711 in reprogrammed funds.

Oversight

Two City Council-appointed advisory bodies assist in the planning and development of housing programs: the Human Services Advisory Commission and the Housing Board. The Human Services Advisory Commission coordinates private agencies, City services, and other governmental agencies in delivering human services, such as housing programs, senior centers, and clothing and food banks, within the City. Additionally, the Commission reviews funding requests from all sources and makes recommendations to Council for approval. The Housing Board makes recommendations to the Commission on housing-related matters such as strategies to address housing affordability barriers, policies for encouraging housing revitalization and protection of existing housing stock.

In addition, the Community Assistance Office is also subject to monitoring by the following:

- *HUD Reviews* – the Section 8 Management Assessment Program Quality Control review assesses program activities and compliance with federal Section 8 regulations. In addition, the HUD Voucher Management System monitors the accuracy of SHA’s monthly reported data. The City’s CDBG program is also monitored by HUD,
- *The City’s external auditors* – perform the federal Single Audit each fiscal year, and typically include the Section 8 Program due to its size.
- *HOME Consortium Peer Review* – annually Maricopa HOME Consortium members perform a peer review to verify that Scottsdale’s program is administered according to applicable federal requirements. The Consortium’s Consolidated Annual Performance Evaluation Report is also submitted to HUD each fiscal year.

OBJECTIVES, SCOPE, AND METHODOLOGY

An audit of Housing Programs was included in the FY 2010/11 Audit Plan approved by the City Council to assess internal processes and controls over select City housing programs. Our audit focused on the Housing Choice Vouchers (Section 8) and Home Investment Partnerships Program (HOME) Programs. The audit period covered FY 2008/09 through FY 2010/11 housing program activity and the 2007 and 2011 Section 8 waiting list application process.

To gain an understanding of federal government housing programs for assisting low-income families, we reviewed related topic areas on the U.S. Department of Housing and Urban Development (HUD) website including HUD mandated eligibility criteria and various program regulations.

To acquire knowledge of Scottsdale's public housing agency's program administration and document management controls, we interviewed key staff in the Community Assistance Office including the community assistance manager, grants accountant, housing coordinators, and a senior grant program specialist. As well, we interviewed Finance & Accounting staff to understand their role in recording Section 8 activity.

To gain an understanding of City regulations, policies, and related documentation, we reviewed:

- *Scottsdale Revised Code, Chapter 15 – Human Rights, Article II – Fair Housing §15-16 through §15-20; Chapter 2 – Administration, Article V – Boards and Commissions §2-279 through §2-279; and §2-331 through §2-334.*
- *Administrative Plan for the Housing Choice Vouchers Program*, approved by the Scottsdale Housing Board of Commissioners (City Council) on March 23, 2010.
- *Scottsdale Housing Agency 5-Year Plan* for fiscal year beginning July 2010.
- *Public Housing Agency Section 8 Annual Plan* for fiscal year 2011/12.

Two previous housing program audits prepared by this office were reviewed: Audit Report No. 0614, *Housing Assistance and CDBG Programs*, dated April 14, 2008, and Audit Report No. 9403, *Section 8 Housing Assistance Program Operations*, dated June 12, 1995. Recommendations set out in audit 0614 were not applicable to this audit as they addressed the Housing Rehabilitation Program funded by Community Development Block Grant funds. However, we followed up on audit recommendations and confirmed actions implemented by management. Given the length of time that has passed since audit 9403 was issued, we reviewed it for background informational purposes.

We also reviewed the Single Audit Act reports dated June 30, 2010, prepared by the City's external auditors for information related to the Section 8 and HOME programs and the HOME Consortium Peer Review prepared by Maricopa County and consortium members for any identified issues.

To accomplish the audit objective to assess internal processes and controls, we completed the following audit work.

Test and Methodology	Result
1. Observed Scottsdale Housing Agency's March 17, 2011, application process for the Section 8 Program waiting list. Followed one individual through the process, from application through preliminary eligibility, placement on the waiting list, and notification of waiting list placement.	The Section 8 waiting list application process appeared well organized. The test individual was appropriately reviewed, placed on the 2011 waiting list and notified of placement.
2. Reviewed a sample of 25 applicant files from the 2007 Section 8 waiting list to ensure individuals met eligibility requirements for being placed on the waiting list.	All 25 applicants reviewed met criteria for placement on the 2007 waiting list or were removed from the list for valid reasons.
3. Reviewed a sample of 13 current Section 8 client files to ensure the clients' program eligibility was recertified when receiving a voucher and annually thereafter.	Program eligibility was recertified timely and appropriately for all 13 clients tested.
4. Reviewed a sample of 12 current Section 8 housing locations to ensure rental property was located in Scottsdale.	All 12 rental properties were located in Scottsdale.
5. Reviewed a sample of three Section 8 clients who moved to a new rental unit to ensure that payments to previous landlord were terminated timely.	Payments to previous landlords were terminated timely.
6. Analyzed Housing Assistance Payments made from July 1 to May 6, 2011 (6,889 payments) and investigated any single payment greater than \$1,500 (12 payments).	Each payment in excess of \$1,500 was appropriate based on supporting documentation.
7. Compared Section 8 vendor names and addresses as of April 20, 2011 (851 records) to current City employee names and addresses as of April 19, 2011 (2,777 records) and current Section 8 participant names and addresses as of April 26, 2011 (703 records) to evaluate potential conflicts of interest or similar issues.	The two City employees identified as Section 8 landlords do not work in the Community Assistance Office and were given no advantage in accepting Section 8 tenants and subsidy payments. There were no matches between the participant file and vendor file or employee file.
8. Reviewed vendor set-ups for five new Section 8 landlords added in FY 2010/11 for proper documentation, authorization, and segregation of duties.	There is appropriate segregation of duties, proper documentation and authorization in the Section 8 new vendor set-up process.
9. Reviewed two months of Section 8 reports and reconciliations to ensure voucher utilization is correctly reported to HUD, and there is appropriate segregation of duties for reporting and reconciling monthly activities.	Section 8 voucher utilization and other activity reported to HUD appear to be accurate. Reports are reconciled each month to supporting documentation and appropriate segregation of duties was noted.

Test and Methodology	Result
10. Determined the source of Section 8 miscellaneous revenue. Reviewed cash handling procedures to ensure compliance with City Administrative Regulation 268, <i>Cash Handling</i> .	Section 8 client repayment agreements create the Program's miscellaneous revenue. The Community Assistance Office applies appropriate cash handling controls.
11. Reviewed revenue, expenditure for the HOME program from FY 2007/08 through FY 2011/12. Reviewed files for the two subrecipients in FY 2010/11 to ensure funding is effectively used in accordance with the annual <i>Action Plan</i> .	There have not been any active projects for HOME since fiscal year 2008/09. Two projects received HUD funding approval in December 2010. As of April 30, 2011, the projects have not reported expenditures, so the City has made no reimbursements.
12. Investigated the involvement of the City's former Community Assistance Manager as a consultant for current HOME projects.	The City's former employee is a contracted consultant of the subrecipients, not of the City. Mitigating controls include current City staff awareness of the previous situation and thorough review of submitted documentation by knowledgeable City staff and Maricopa HOME Consortium staff.
13. Reviewed two months of Section 8 bank statement reconciliations to ensure completeness/correctness.	The bank account balance and activity was properly reconciled to the City's accounting records.
14. Reviewed the process for the Section 8 account reimbursing the City's depository account for its monthly Section 8 payments.	Determined that the City's depository account is not timely reimbursed for Section 8 payments as discussed in Finding 1.
15. Reviewed restricted and unrestricted cash balances for Section 8.	Determined that some unrestricted reserves may be available to reimburse City support costs for Section 8 as discussed in Finding 2.

Based on these audit procedures, the Community Assistance Office has processes and controls providing reasonable assurance that the Section 8 and HOME programs' policies and procedures are followed and related payments and funding requests are allowable, accurate and supported. However, the Section 8 account does not timely reimburse the City's depository account for Section 8 expenditures and available administrative revenues are not used to reimburse some program-related City costs.

We conducted this audit in accordance with generally accepted government auditing standards as required by Article III, Scottsdale Revised Code, §2-117, et seq. Generally accepted government auditing 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 objective. Joyce Gilbride and Kyla Anderson conducted the audit work from April through mid-May 2011.

FINDINGS AND ANALYSIS

1. The Section 8 Program account does not timely reimburse the City's depository account.

Monthly, the City's depository account pays about \$470,000 for Section 8 Program (Program) housing, utility assistance and administrative costs. Although Section 8 funds are available in the Program account, the Community Assistance Office does not repay the City account until after month-end.

HUD requires Section 8 Program monies to be kept in a separate interest bearing account, which the City does. In recent years, the Program account has had a substantial cash balance available, generally more than \$500,000. In addition, the Program account receives HUD funding on the first of each month to cover that month's housing, utility assistance and administrative costs.

Throughout the month, the City's general depository account pays Section 8 Program housing, utility assistance and administrative costs, rather than the Section 8 bank account. The Community Assistance Office does not transfer Section 8 funds to repay the City's depository account until after month-end when the Grants Accountant reconciles activity. And Finance & Accounting Division staff has not required more timely reimbursement to the City's depository account. As a result, the City's general depository account funds Program expenditures for 34 days on average before receiving reimbursement.

The total amount of housing and utility assistance payments is known and could be reimbursed immediately. Also, the Program's administrative costs are fairly predictable each month. The assistance payments average more than \$420,000 each month, but in total the City temporarily funds about \$470,000 throughout each month. This practice causes City resources to be unavailable for investment purposes or other City expenditures. While interest rates are currently very low, any associated interest or interest credits are given to the Section 8 account rather than the City depository account.

Recommendations:

The Community Assistance Manager in conjunction with the Accounting Director should research alternatives to the current process such as:

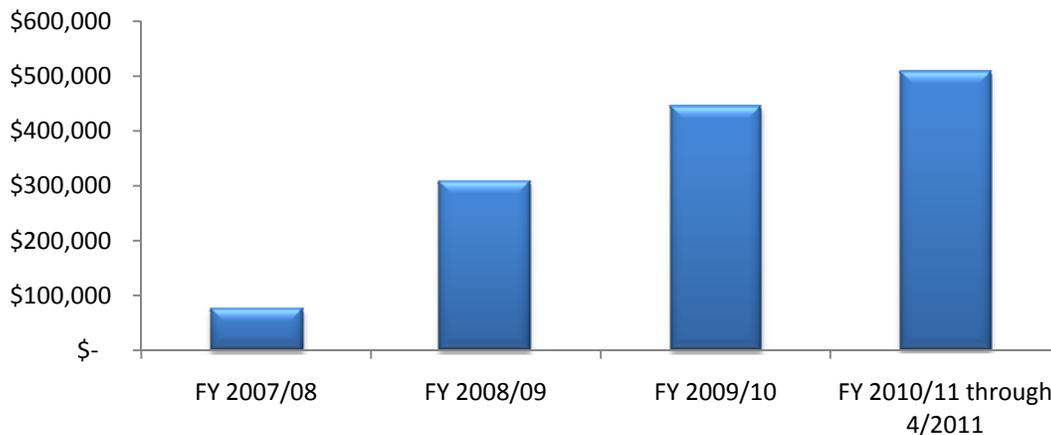
1. Expediting reimbursement of the City's depository account by transferring Program funds concurrent with the payments being authorized. At a minimum, this process should be put in place for the monthly assistance payments.
2. Using separate check stock to make the payments directly from the Section 8 bank account.

2. The City's Section 8 Program administrative costs are not being recovered from available administrative revenues.

As of June 30, 2010, the Program's available cash balance included approximately \$446,000 in administrative fee reserves. In the current fiscal year, another \$62,000 had accumulated as of April 30, 2011. However, the City's General Fund pays approximately \$200,000 to \$250,000 per year in Section 8 staff costs as well as funding other support costs.

The Community Assistance Office, as the Scottsdale Housing Agency, receives Section 8 Program administrative fees from HUD. This money has been used to pay a portion of Section 8 Program staff salaries and benefits, training and travel, software charges, office space, and other items, with a balance remaining. HUD allows administrative fee revenues to accumulate in a reserve that can be drawn upon in future years. As shown in Figure 5, the administrative fee reserve has steadily grown over the past several fiscal years.

Figure 5. Section 8 Administrative Fee Reserve



SOURCE: Auditor analysis of Summary Trial Balance by Fund reports and fiscal year totals for unrestricted net assets provided by the Community Assistance Office.

However, even as these reserves have grown, the City's General Fund has paid some Section 8 staff salaries as well as other costs to support the Program. For FY 2009/10, the General Fund paid approximately \$238,000 for salaries and benefits of staff directly assigned to the Section 8 Program, and through May 2011, an additional \$165,000 has been paid. As well, the City's related support costs, such as legal, division management, human resources, banking, accounting and other services, are not being identified and recovered to the extent of available administrative fee revenues.

As a matter of practice, the Community Assistance Office has estimated its annual Section 8 Fund budget based only on certain direct administrative costs of the Program. As a result, the true cost to the City of administering the Section 8 Program is not being identified and analyzed, and the City is not being reimbursed with available funds. The City Auditor's June 1995 audit report on the Section 8 Program also suggested that the cost of City support for the Program be determined.

Recommendations:

The Community Assistance Manager in conjunction with Finance & Accounting should identify the total cost of City support for the Section 8 Program. To the extent that administrative revenues are available, the City should be reimbursed for those identifiable support costs.

ACTION PLAN

1. The Section 8 Program account does not timely reimburse the City's depository account.

RECOMMENDATIONS: The Community Assistance Manager in conjunction with the Accounting Director should research alternatives to the current process such as:

1. Expediting reimbursement of the City's depository account by transferring Program funds concurrent with the payments being authorized. At a minimum, this process should be put in place for the monthly assistance payments.
2. Using separate check stock to make the payments directly from the Section 8 bank account.

MANAGEMENT RESPONSE:

Management agrees that the depository transfer is not processed immediately, but could be processed more efficiently. The City does not currently have a policy or standard requiring depository transfers to be completed within a specific timeframe; however, the current process was developed in collaboration with the CAO and the previous Accounting Director. The CAO is the only City entity that receives federal funding requiring a separate bank account.

The current depository transfer process ensures that all transfers going both in and out of the Section 8 bank account are appropriate and allowable and confirms that the General Ledger cash balance and the Section 8 bank account balance reconcile. This is a necessary reconciliation tool to show the external auditors at our annual review and Housing and Urban Development (HUD) in our monthly and semi-annual Section 8 reporting.

PROPOSED RESOLUTION:

CAO staff will work in collaboration with finance and accounting to develop an alternative process for reimbursing the City's depository account more immediately.

RESPONSIBLE PARTY:

Community Assistance Office

COMPLETED BY:

September 30, 2011

2. The City's Section 8 Program administrative costs are not being recovered from available administrative revenues.

RECOMMENDATIONS: The Community Assistance Manager in conjunction with Finance & Accounting should identify the total cost of City support for the Section 8 Program. To the extent that administrative revenues are available, the City should be reimbursed for those identifiable support costs.

MANAGEMENT RESPONSE:

Management is in agreement that all administrative costs associated with the Section 8 program are not charged to the grant; however, a portion of the direct administrative costs are currently charged to the grant.

In FY 2008/09 \$439,860 was expended in General Fund support for the CAO. From FY 2008/09 through 2011/12, the CAO will have absorbed approximately \$210,000 that was supported by the General Fund. As an additional cost saving measure for FY 2011/12, the CAO will charge \$70,000 in non-work order credit to the grant.

The budgeted amount of General Fund support for the CAO for FY 2011/12 is \$292,271. Staff will charge direct costs to the Section 8 grant as funding and administrative reserves permit.

Federal funding has been reduced for federal FY 2010/11 (16%) and deeper cuts proposed for federal FY 2011/12 (additional 14%); therefore, eliminating support from the General Fund is not advised.

PROPOSED RESOLUTION:

Staff will charge direct costs to the Section 8 grant as funding and administrative reserves permit. Administrative reserves will continue to be tracked monthly and will be utilized to forecast future availability of administrative funds.

RESPONSIBLE PARTY:

Community Assistance Office

COMPLETED BY:

September 30, 2011

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