



CITY AUDITOR'S OFFICE

Tax and License Services

SEPTEMBER 2, 2011

AUDIT REPORT NO. 1202

CITY COUNCIL

Mayor W.J. "Jim" Lane

Lisa Borowsky

Suzanne Klapp

Vice Mayor Robert Littlefield

Ron McCullagh

Linda Milhaven

Dennis Robbins



September 2, 2011

Honorable Mayor and Members of the City Council:

Enclosed is the audit report, *Tax and License Services*. The City's Tax & License program (Program) is part of the Finance & Accounting Division's Customer Service department.

Generally the Program has sufficient controls to provide reasonable assurance that business activity in the City is properly licensed and associated license and fee revenues are accounted for accurately. However, certain small-dollar write-offs were routinely made to taxpayer accounts that did not have proper authorization in City Code or did not comply with required procedures. These adjustments totaled more than \$20,000 in FY 2010/11. Additionally some customer refunds were processed without the required level of management review. Improvements can also be made to maximize benefits of the license inspectors' work and to periodically reassess Program fees and charges.

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

Sincerely,

Sharron Walker, CPA, CFE
City Auditor

Audit Team:

Joyce Gilbride, CPA, CIA — Assistant City Auditor
Joanna Munar, CIA — Senior Auditor

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EXECUTIVE SUMMARY

This audit of *Tax and License Services* was included on the Council-approved FY 2011/12 Audit Plan to review processes, controls, and efficiency measures for administration of City taxes and licenses and related customer service.

The Tax & License Program (Program) is part of the Finance & Accounting Division's Customer Service department. Program staff is responsible for administering the City's business licenses and most regulatory permits as well as providing tax-related customer service.¹ In addition, the Program processes passport applications and provides cashier services to walk-in customers.

Generally, the Program has adequate processes and controls in place to provide reasonable assurance that business activity in the City is properly licensed and associated revenues are accurately reflected in the City's accounting records. However, the audit identified areas where improvements can be made:

- Certain small-dollar write-offs were made to taxpayer accounts without proper authority in City Code or without following required procedures. These system-generated adjustments, which involve writing off debit or credit balances of less than \$5, totaled more than \$20,000 in FY 2010/11.
- Some customer refunds have been processed without an appropriate level of authorization, standard documentation, or supervisory review. Our review of these refunds did not identify any improper transactions occurring.
- To maximize the benefits of license inspectors' work, unrelated duties should be shifted to other employees and their performance measures should include a comparison of revenue generated to position cost.
- Most Program fees and charges have not been reassessed in several years and may need adjustment.

¹ Planning and development related permits and fees are collected by the City's One-Stop Shop in the Planning, Neighborhood and Transportation department.

BACKGROUND

As set forth in Chapter 16 of Scottsdale Revised Code, all entities engaged in business within Scottsdale are required to obtain a license and pay an annual fee. Scottsdale has a variety of licenses, including business, transaction privilege, and regulatory permits, that may apply depending on the nature of the entity's activities. Table 1 summarizes the active licenses and permits on June 30 for each of the past three fiscal years.

Table 1. Scottsdale Active Licenses and Permits by Type

License Type	Active as of 06/30/2009	Active as of 06/30/2010	Active as of 06/30/2011
Alarm (user permits & alarm companies)	26,997	27,803	28,449
Transaction Privilege	22,245	21,650	21,661
Business, Occupational, Professional	6,475	6,559	6,777
Regulatory	1,210	1,476	1,442
Liquor	641	649	656
Total All License-Types	57,568	58,137	58,985

SOURCE: Auditor analysis of City of Scottsdale License Statistics by License Type reports

As part of the Finance & Accounting Division's Customer Service department, the Tax & License Program's stated mission includes ensuring that all individuals conducting business in Scottsdale are properly licensed. The Program administers the City's licenses and permits as well as providing tax-related customer service contact. In addition, the Program processes passport applications and provides cashier services to walk-in customers. During FY 2010/11, the Program handled approximately 26,000 customer telephone inquiries; processed more than 72,000 work items including account setups, error corrections, and customer correspondence; and spent almost 500 hours canvassing business entities in the City for compliance with license requirements.

The Program spent approximately \$1 million during FY 2010/11 and had 13.0 full-time equivalent (FTE) positions. For FY 2011/12, Tax & License is budgeted at approximately \$878,000 with 12.0 FTE staff authorized. These include eight customer service representatives, one lead customer service representative, two license inspectors, and a Tax & License manager. Because the associated revenues accrue to the City's General Fund, all Program funding comes from the General Fund.

Expenditure and FTE information for fiscal years 2008/09 through 2010/11 are shown in Table 2. The Program's largest expense is for personnel-related costs.

Table 2. Tax & License Program Expenditures and Staffing

Type	Actual FY 2008/09	Actual FY 2009/10	Actual FY 2010/11*	Budget FY 2011/12
Personnel	\$864,192	\$772,231	\$774,762	\$707,557
Contractual	160,562	156,437	229,475	163,279
Commodities	9,319	6,925	6,168	6,996
Capital	0	0	39	0
Total	\$1,034,073	\$935,593	\$1,010,444	\$877,832
FTE	13.00	12.00	13.00	12.00

* June 30, 2011, 2nd Close

SOURCE: City of Scottsdale Summary Trial Balance reports

Program revenues include application fees, which are required for all newly established businesses, and annual license fees for new and established businesses. The City receives an average of \$3 million annually for license and application fees, as shown in Table 3.

Table 3. License and Application Fee Revenues

Type	FY 2008/09	FY 2009/10	FY 2010/11*
Privilege License	\$1,188,782	\$1,185,854	\$1,191,018
Liquor License	606,418	628,470	645,731
Business License	394,274	383,159	403,341
False Alarm Fees	277,846	234,244	210,207
Alarm Permits	244,600	306,672	288,015
Regulatory License	121,849	140,984	117,946
Privilege Tax App Fee	71,028	76,958	77,805
Liquor License App Fee	42,200	47,300	42,500
BOP App Fee	24,476	23,814	25,980
Records Check Fee	21,441	22,754	21,430
Total	\$ 2,992,914	\$ 3,050,209	\$ 3,023,973

* June 30, 2011, 2nd Close

SOURCE: City of Scottsdale Summary Trial Balance reports

Significant City revenues, including privilege and use taxes and transient occupancy taxes, are generated by some City licensees. Preliminary revenue totals for FY 2010/11 and totals for two prior fiscal years are shown in Table 4.

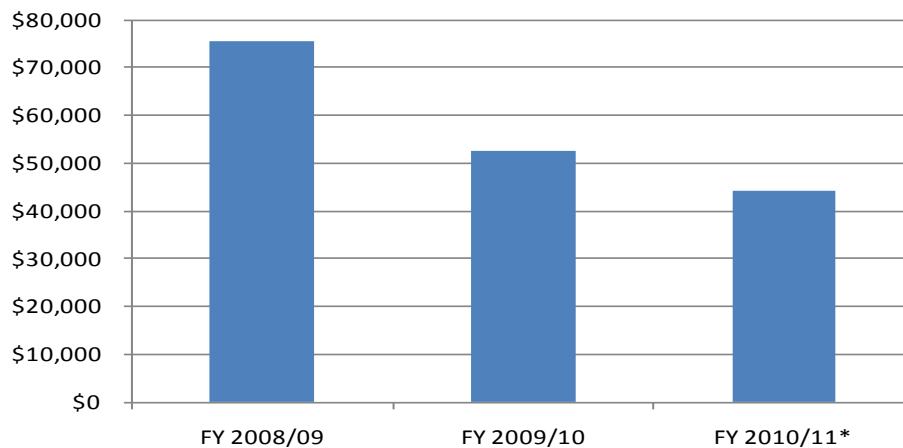
Table 4. Privilege and Transient Occupancy Tax Revenues

Type	FY 2008/09	FY 2009/10	FY 2010/11*
Privilege and Use Tax	\$ 91,845,895	\$ 83,181,410	\$ 85,425,691
Privilege Tax Penalties	805,125	691,331	647,819
Privilege Tax Interest	324,485	413,289	311,982
Transient Occupancy Tax	7,577,431	7,113,107	12,877,645
Total	\$ 100,552,936	\$ 91,399,137	\$ 99,263,137

* June 30, 2011, 2nd Close

SOURCE: City of Scottsdale Summary Trial Balance reports

Tax & License also serves as an authorized Passport Application Acceptance Facility approved and recertified annually by the United States Department of State's Passport Services. The Program processes passport applications and collects the associated passport fees. The fee payments are required to be made payable to the U. S. Department of State; they are not deposited by the City.² However, the Program is authorized to charge an execution fee of \$25 per passport application, which is collected for the City. As summarized in Figure 1, passport fee revenue has decreased from approximately \$76,000 in FY 2008/09 to approximately \$44,000 for FY 2010/11.

Figure 1. Passport Fee Revenue

* June 30, 2011, 2nd Close

SOURCE: City of Scottsdale Summary Trial Balance reports

² Passport renewals and certain passport applications must be submitted by mail directly to the State Department.

Since 1997, the City Auditor has served as the City's Taxpayer Problem Resolution Officer (TPRO) to assist taxpayers in resolving service issues. Part of the TPRO responsibilities is reporting quarterly on taxpayer surveys about the quality of service provided by the City's tax-related functions. According to the City Auditor's 2010 4th Quarter and Annual Report, for calendar years 2009 and 2010, approximately one-third of the Tax & License customers who were issued a survey responded, with about 93% providing positive ratings and/or comments.

OBJECTIVES, SCOPE, AND METHODOLOGY

This audit of the City's Tax and License Services was included in the FY 2011/12 Audit Plan approved by the City Council to review processes, controls, and efficiency measures for administration of City taxes and licenses; and related customer service. The audit period covered fiscal years 2008/09 through 2010/11 of tax and licensing operations and activities.

To obtain an understanding of key functions and processes of the City's Tax & License Program (Program), we interviewed the Tax & License Manager and observed the activities of Program staff in the course of their normal duties, including the license inspectors, customer service representatives (CSR), and lead CSR. We also interviewed the Financial Services Technology director, systems integrator, and senior tax auditor for information related to the City's GenTax® system.³ This Office recently completed Audit No. 1209 which assessed the effectiveness of the GenTax® system's application-level general controls over system access and security management.

To gain an understanding of City regulations and policies for administering City taxes and licenses we reviewed:

- Scottsdale Revised Code, Chapter 3 – *Alarm Systems Ordinance*
- Scottsdale Revised Code, Chapter 16 – *Licenses, Taxation and Miscellaneous Business Regulations*
- Scottsdale Revised Code, Appendix C – *Privilege and Excise Taxes*
- Administrative Regulations 208 – *Check Requisitions*, 268 – *Cash Handling*, and 285 – *Signature Authority*.
- Comprehensive Financial Policy No. 11 – *User Fees and Charges*
- City of Scottsdale Customer Service Department Policies and Procedures and performance reports

To assess the effectiveness of Program controls and review efficiency measures, we examined:

- Daily verification of tax and license revenues received, and reconciliation of the related general ledger revenue at month-end
- Processes for issuing tax refunds, and tested appropriate approvals for a sample of refunds
- System and manual financial adjustments made to taxpayer accounts
- Activities and productivity of license inspector positions
- Cost analysis to determine Program fees and charges
- Work item and phone statistics for CSRs

³ GenTax® is the system used to manage the City's processes for transaction privilege (sales) tax, business and regulatory licensing, and alarm permit billing.

Based on these audit procedures, the Program generally has adequate processes and controls in place to provide reasonable assurance that business activity in the City is properly licensed and associated revenues are accurately reflected in the City's accounting records. However, certain small-dollar write-offs are routinely made to taxpayer accounts without proper authority in City Code or without complying with required procedures. Additionally some customer refunds have been processed without a proper level of signature authority, documentation, or management review. Improvements can also be made to maximize the focus and efforts of license inspectors' work and to periodically reassess Program fees and charges.

We conducted this audit in accordance with generally accepted government auditing standards as required by Article III, Scottsdale Revised Code, §2-117 et seq. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Audit work took place from mid-June through mid-August 2011, with Joyce Gilbride and Joanna Munar conducting the audit work.

FINDINGS AND ANALYSIS

1. Approximately \$20,000 has been adjusted off Taxpayer accounts through an automated write-off process.

Small-dollar amounts due from taxpayers, which totaled more than \$13,000 in FY 2010/11, were waived through an automated process in GenTax®.⁴ As well, small-dollar credit balances due to individual taxpayers, which totaled approximately \$6,500, were written off through the same automated process.

In 2005, during the transition from the City's previous tax and licensing system to the current GenTax® system, a financial management decision was made to not bring forward taxpayers' account balances that were less than \$5. Subsequent to this decision, an automated process in GenTax® continues to waive or adjust these small-dollar taxpayers' balances, whether due to the City or the taxpayer. The automated process compares taxpayers' payments made to amounts due and removes remaining debit or credit balances that are less than \$5. Current management was unable to provide City Code authority for this process, and we could not locate authorization for it.

Appendix C of Scottsdale Revised Code incorporates the Model City Tax Code, which has been adopted by most municipalities in Arizona. Appendix C, §540, states that interest cannot be waived by the Tax Collector or abated by the Hearing Officer except through the administrative review process, which requires the taxpayer to file a petition contesting any tax, penalty, or interest due.⁵ Further, only the Hearing Officer may adjust a tax assessment, and City Code requires the taxpayer be notified before the City can cancel a tax overpayment. Penalties may be waived in certain circumstances when supporting written documentation is provided by the taxpayer. However, these write-offs are occurring automatically without a taxpayer waiver request.

Table 5, on page 10, summarizes the system generated write-offs occurring during FY 2010/11. As shown in the table, these adjustments affected more than 10,000 of the City's approximately 22,000 transaction privilege license accounts. Because the individual adjustments are less than \$5 each, the largest cumulative tax waived for a single account in FY 2010/11 was \$43 and the largest cumulative overpayments written off for a single account totaled about \$49. One taxpayer had more than 200 of these system-generated adjustments made to his/her account.

⁴ GenTax® is the system used to manage the City's processes for transaction privilege (sales) tax, business and regulatory licensing, and alarm permit billing.

⁵ SRC Appendix C defines Tax Collector as the City Manager, designee or agent. The state Municipal Tax Hearing Office was established by statute to hear all appeals of tax assessments and denials of refund claims under the Model City Tax Code.

Table 5. GenTax® System Financial Waivers and Adjustments, FY 2010/11

Transaction Description	Amount	No. of Affected Accounts
Penalties Waived	\$(8,137)	3,572
Privilege Tax Waived	(4,691)	4,875
Interest Waived	(463)	1,387
Subtotal – Tax, Penalty & Interest Waived	\$(13,291)	
Taxpayer Credits Adjusted	\$6,507	5,157
Net Adjustments/Waivers	\$(6,784)	

SOURCE: Auditor analysis of GenTax query of system adjustments for FY 2010/11

Recommendation:

The City Treasurer should ensure GenTax® system-generated write-off adjustments are discontinued and consult with the City Attorney's Office regarding the implications of having this automated process in place for the past six years. If this practice is to continue, the City Treasurer should obtain authorization through City Code.

2. Four tax refunds totaling approximately \$179,000 were processed without proper management review.

The Tax & License Manager has been approving refunds in excess of her documented signature authority, and the Program does not have the appropriate functional reviews and the required segregation of duties over refunds.

Due to the Customer Service Director vacancy during the past year, the Tax & License Manager was delegated certain authority to allow continued business operations.⁶ However, according to the Signature Authority List as of July 2011, the Tax & License Manager's signature authority has not increased since July 2009. The Finance & Accounting Division did not complete the required Check Requisition Signature Authority Form to comply with requirements of Administrative Regulation (AR) 285.

Also due to vacant management positions, the Tax & License Manager was allowed to review and approve refunds in place of the Customer Service Director and the Revenue Recovery Manager. Although these vacant positions were filled several months ago, the Tax & License Manager had not yet trained the new employees on their roles in the refund process. Recently the Tax & License Manager indicated she has now trained the

⁶ Designation and Delegation Memos from the City Manager and City Treasurer giving the Tax and License Manager authority to carry out the responsibilities and functions of the City Manager and/or the Customer Service Director and the City Treasurer, and to serve as an agent of the City Treasurer for activities related to licensing, tax, and other collection activities, or any other associated activity.

new staff on the refund process.

Based on the Refund Approval Status report, the City issued 345 refunds totaling approximately \$2.2 million in FY 2010/11. A refund can be generated for numerous reasons, including an incorrect or amended tax return, a request to cancel a license or permit, an administrative error, or tax audit results. A selected sample of refunds was reviewed to verify appropriate processing, review and levels of approval occurred. While the GenTax® records for each of these refunds included proper explanations and supporting documentation, some refunds did not have the appropriate review and approval. For example:

- One approved refund for \$7,218 was only approved by managers with level 3 signature authority (up to \$2,000) although level 2 signature authority (up to \$20,000) should have been required.
- Three refunds over \$20,000 were approved by managers with level 3 signature authority (up to \$2,000). One of the three refunds exceeded \$96,000 and should have required approval by senior management with level 1 signature authority. For two of the three refunds, emails communicated approval from manager(s) with appropriate signature authority, but there is no evidence that the transaction was reviewed and the required check requisition, which facilitates the review and approval, was not completed. While electronic reviews can fulfill the same control objectives, current written procedures have not been updated to ensure proper checks and balances exist and management reviews still occur.

Several City requirements establish controls and procedures for processing financial transactions. Administrative Regulation (AR) 285 sets out the signature authority designations that are required for expenditure-related documents and administrative forms. Further, AR 208 requires segregation of duties. The Tax & License Program's policy for the refund process requires certain levels of management review as a control mechanism and safeguard to ensure the refund's validity. The level of review and approval is determined by the refund amount. At least three separate employees are required to review the lowest level refunds, and six are required for amounts greater than \$20,000. Reviewers include the:

1. Lead Customer Service Representative – starting point of system refund process, a general review to ensure proper information is included.
2. Revenue Recovery Manager – functional review to ensure there are no other outstanding amounts the City is attempting to collect from the taxpayer.
3. Tax Audit Manager – functional review to ensure the refund appears proper and there are no audit related matters affected.
4. Tax and License Manager – reviews to ensure compliance with procedures and appropriateness.
5. Customer Service Director – reviews based on signature level authority.
6. City Treasurer – reviews based on signature level authority.

Recommendations:

The Tax & License Manager should, as soon as possible, train new management to perform their roles in the refund review and approval process.

The Customer Service Director should review existing signature authority and recommend adjustments to ensure appropriate management review and segregation of duties. When increased authority is granted temporarily to serve business needs, it should be limited and timely rescinded when the authority is no longer necessary.

3. The License Inspector duties should focus more on their revenue generating activities, and performance measures should be adjusted accordingly.

Within the Tax & License Program, the License Inspector position's main goal is to identify unlicensed business activities occurring in the City and to bring the businesses into compliance within reasonable timeframes. When a business is licensed, the City receives revenue from business application and license fees, as well as privilege and use tax or transient occupancy tax for certain license types. Based on analysis of the GenTax License Inspector Detail Report for fiscal years 2009/10 and 2010/11, the License Inspectors generated revenues averaging about \$273,000 annually. This represents approximately two times the expense of the two License Inspectors' salaries and benefits.

Although the License Inspectors' primary work generates City revenue, only about 12% of their time is spent in the field. Currently, their time in the office is not being tracked to determine how much of it is spent on directly related, productive activities, such as conducting business discovery or performing case follow up. From observation and interview, we determined that License Inspectors perform other operational activities unrelated to their primary job function, such as the training new Customer Service Representatives (CSRs), distributing CSR work, verifying CSR cash, and conducting tests of the GenTax System.

Currently, the only monitored performance measure for License Inspectors is the number of hours worked in the field. The established goal for the two employees together is 960 hours per year. In fiscal years 2009/10 and 2010/11, License Inspectors worked only 498 and 539 hours in the field, respectively, achieving about 54% of the established goal. Measuring time in the field should be tracked but not in isolation. An additional and appropriate measure of performance would be to track revenues generated by license inspector efforts compared to the costs associated with those positions.

With more effective time tracking and useful performance measures, program management can better determine which staff activities produce meaningful results and whether adjustments to staff work assignments are appropriate.

Recommendations:

The Tax and License Manager should direct more of the License Inspector's time and efforts towards identifying unlicensed business activities in the City. Further, the Tax and License Manager should use available data to compare revenues generated to position cost as a

performance measure, and consider requiring more detailed time tracking to facilitate directing staff activities.

4. Program fees have not been reviewed in recent years, and alarm fees do not recover all costs.

The City's Comprehensive Financial Policy #11 (Resolution 8300) requires periodic review of user fees and charges to determine the direct and indirect cost of service recovery rate and City Council approval of the acceptable recovery rate and any associated changes to user fees and charges. Scottsdale Revised Code - Alarm Systems Ordinance, provides general guidance for the program and serves for cost recovery purpose by allowing for certain fees and charges to alarm businesses and users in the City.

- A. The Tax & License Program's general license fees and charges have not been reviewed in recent years. Lacking this review, it is difficult for management to determine whether the current recovery rate and accompanying fees and charges are reasonable to recover a significant portion of related program costs. Periodic review is particularly important when City operations and costs are changing.
- B. The Alarm Systems Ordinance fees and charges were last approved by Council in September 2008, although at the time, the ordinance did not specify an acceptable recovery rate for review and approval. The Tax & License Program uses an automated Alarm System Cost Recovery Worksheet that collects revenue and expense data associated with the Alarm Systems Ordinance and calculates the service recovery rate. This comprehensive Worksheet shows that for more than three years, alarm revenues have not fully recovered the associated costs. Internal Tax & License Program management reports indicate a performance goal of 90% recovery of Alarm Systems Ordinance costs, and the average recovery rate for fiscal years 2009/10 and 2010/11 was 90.2% annually.

Recommendation

The Customer Service Director and Tax & License Manager should periodically review the cost recovery rates of Program fees and charges, and obtain City Council approval in accordance with adopted financial policies. In particular, the Customer Service Director and Tax & License Manager should reassess the Alarm Systems Ordinance recovery rate goal of 90% and obtain City Council approval as appropriate.

MANAGEMENT ACTION PLAN

1. Approximately \$20,000 has been adjusted off Taxpayer accounts through an automated write-off process.

Recommendation: The City Treasurer should ensure GenTax® system-generated write-off adjustments are discontinued and consult with the City Attorney's Office regarding the implications of having this automated process in place for the past six years. If this practice is to continue, the City Treasurer should obtain authorization through City Code.

MANAGEMENT RESPONSE:

Management agrees to the following proposed resolution.

PROPOSED RESOLUTION:

The City Treasurer agrees to consult with the City Attorney's Office regarding the current Gen-Tax system generated write off adjustments process; it's intended and extended use; and potential implications.

RESPONSIBLE PARTY:

City Treasurer

COMPLETED BY:

October 31, 2011

2. Four tax refunds totaling approximately \$179,000 were processed without proper management review.

Recommendations: The Tax & License Manager should, as soon as possible, train new management to perform their roles in the refund review and approval process.

The Customer Service Director should review existing signature authority and recommend adjustments to ensure appropriate management review and segregation of duties. When increased authority is granted temporarily to serve business needs, it should be limited and timely rescinded when the authority is no longer necessary.

MANAGEMENT RESPONSE:

Management agrees.

PROPOSED RESOLUTION:

As of the date of this Management Action Plan; the Tax & License Manager has trained the Revenue Recovery Manager and Customer Service Director in their roles to review and approve the refund process. Further, the levels of signature authority for both temporary and by position designation are being reviewed by the Customer Service Director to ensure appropriate segregation of duties.

RESPONSIBLE PARTY:

Tax & License Manager and Customer Service Director

COMPLETED BY:

October 31, 2011

3. The License Inspector duties should focus more on their revenue generating activities, and performance measures should be adjusted accordingly.

Recommendations: The Tax and License Manager should direct more of the License Inspector's time and efforts towards identifying unlicensed business activities in the City. Further, the Tax and License Manager should use available data to compare revenues generated to position cost as a performance measure, and consider requiring more detailed time tracking to facilitate directing staff activities.

MANAGEMENT RESPONSE:

Management agrees to the following proposed resolution.

PROPOSED RESOLUTION:

The Tax & License Manager will review department workload demands to determine the feasibility of allowing more of the License Inspector's time and efforts towards identifying unlicensed businesses.

The Tax & License Manager will also compare available data as an additional method to track license fee recovery and consider including as a point of performance measurement. It should be noted however that the role of the License Inspector is better defined as a license 'fee recovery' agent and not for the purpose of 'revenue generation'.

RESPONSIBLE PARTY:

Tax & License Manager

COMPLETED BY:

October 31, 2011

4. Program fees have not been reviewed in recent years, and alarm fees do not recover all costs.

Recommendation: The Customer Service Director and Tax & License Manager should periodically review the cost recovery rates of Program fees and charges, and obtain City Council approval in accordance with adopted financial policies. In particular, the Customer Service Director and Tax & License Manager should reassess the Alarm Systems Ordinance recovery rate goal of 90% and obtain City Council approval as appropriate.

MANAGEMENT RESPONSE:

Management agrees.

PROPOSED RESOLUTION:

Management agrees with the recommendation to periodically (no less than annually) review the cost recovery rates of Program fees and charges to include reassessing the Alarm Systems Ordinance recovery rate goal of 90%.

RESPONSIBLE PARTY:

Customer Service Director and Tax & License Manager

COMPLETED BY:

March 31, 2012

City Auditor's Office

4021 N. 75th St., Suite 105
Scottsdale, Arizona 85251
(480) 312-7756

www.ScottsdaleAZ.gov/departments/City_Auditor

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