



**CITY AUDITOR'S OFFICE**

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# **Independent Review of Minimum Accounting Standards at the Scottsdale City Court**

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**MARCH 6, 2012**

**AUDIT REPORT NO. 1214**

## **CITY COUNCIL**

Mayor W.J. "Jim" Lane  
Lisa Borowsky  
Suzanne Klapp  
Robert Littlefield  
Ron McCullagh  
Vice Mayor Linda Milhaven  
Dennis Robbins





March 6, 2012

Honorable Mayor and Members of the City Council:

This *Independent Review of Minimum Accounting Standards at the Scottsdale City Court* was included on the Council-approved FY 2011/12 Audit Plan. The Arizona Supreme Court, Administrative Office of the Courts, requires this independent review be performed at least once every three years, and the report is intended solely for the information and use of the AOC in evaluating the Court's compliance with its minimum accounting standards.

Covering the three-year period of calendar years 2009 through 2011, we performed the agreed-upon procedures specified by the Administrative Office of the Courts in the *Guide for External Reviews by Auditors*. We conducted this work in accordance with applicable standards issued by the United States Government Accountability Office and the American Institute of Certified Public Accountants. While performing the agreed-upon procedures, we found no exceptions or deviations; however, we make no representations as to the sufficiency of these procedures for the purpose for which this report has been requested or for any other purpose.

We would like to thank Presiding Judge B. Monte Morgan and City Court staff including Janet Cornell, Daniel Edwards, Jack Miller, and Candace Schafer for their cooperation and assistance during the review.

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:**

Joanna Munar, CIA — Senior Auditor



## TABLE OF CONTENTS

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Independent Accountant's Report on Applying Agreed-Upon Procedures .....	1
Background .....	3
Agreed-Upon Procedures and Results .....	5
Management Response .....	13



# INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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February 23, 2012

Arizona Supreme Court  
Administrative Office of the Courts

B. Monte Morgan, Presiding Judge  
Scottsdale City Court

We have performed the agreed-upon procedures enumerated in the *Minimum Accounting Standards, Guide for External Reviews by Auditors* (revised January 3, 2012), which were agreed to by the Arizona Supreme Court, Administrative Office of the Courts, and the Scottsdale City Court (Court), solely to assist you in evaluating management's assertion that the Court has maintained effective internal controls over financial accounting and reporting and complied with the Minimum Accounting Standards. This agreed-upon procedures engagement was conducted in accordance with attestation standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures referred to above either for the purpose for which this report has been requested or for any other purpose. The procedures and our findings are described in the "Agreed-Upon Procedures and Results" section of this report.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Arizona Supreme Court, Administrative Office of the Courts, and the Scottsdale City Court, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

  
Sharron Walker, CPA, CFE  
City Auditor



## BACKGROUND

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This *Independent Review of Minimum Accounting Standards at the Scottsdale City Court* was included on the City Council's approved FY 2011/12 Audit Plan. The Arizona Supreme Court, Administrative Office of the Courts (AOC), established Minimum Accounting Standards (MAS) for all appellate, superior, justice, and municipal courts to assist courts in complying with applicable statutes and generally accepted accounting standards. Compliance with these standards ensures the safety of public monies and defines the role and responsibilities of court personnel in complying with the standards.

The AOC requires an independent review of certain elements of the Court's accounting and financial procedures to be conducted at least triennially. The City Auditor, a certified public accountant, is independent of the City Court based on applicable independence standards issued by the U.S. Government Accountability Office and the American Institute of Certified Public Accountants. As established in Scottsdale City Charter, the City Auditor is appointed by and reports directly to the City Council. This office's previous review of the Court's Minimum Accounting Standards was completed in June 2009 for the three calendar years 2006 through 2008. This review is for the three-year period of calendar years 2009 through 2011.

The sufficiency of the agreed upon procedures is solely the responsibility of the AOC and the Court is responsible for complying with the requirements. The report is intended solely for the information and use of the AOC in evaluating the Court's compliance with MAS as required by the Arizona Supreme Court. The review is substantially less in scope than an examination, the objective of which is an expression of opinion on management's assertions. Accordingly, we do not express such an opinion.

As required by the standards applicable to agreed-upon procedures engagements, the City Court provided the following representations<sup>1</sup>:

- a) The *Minimum Accounting Standards (MAS) for Arizona Courts* prescribes the standard accounting policies and procedures to assist courts in complying with applicable statutes and generally accepted accounting principles.
- b) The Administrative Office of the Courts' *Guide for External Review by Auditors* (January 3, 2012) contains the procedures and sample sizes agreed upon for this external review.
- c) This Court acknowledges its responsibility to establish and maintain effective internal controls over financial accounting, reporting and compliance with the MAS. Further, this Court has conducted the required annual self-assessments and asserts that it has established and maintained effective internal controls over financial accounting, reporting and compliance with the MAS.

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<sup>1</sup> The standards applicable to attestation engagements encompass those issued by the U.S. Government Accountability Office and the American Institute of Certified Public Accountants.

- d) This Court asserts there has been no known noncompliance with the specified requirements, including any occurring during the period between December 31, 2011, and February 23, 2012, the auditor's report date.
- e) This Court has made available to the auditors all documentation related to compliance with the specified requirements.
- f) This Court asserts there have been no known communications from the state Administrative Office of the Courts or others concerning possible noncompliance with the specified requirements, including any such communications received between December 31, 2011, and February 23, 2012, the auditor's report date.

## AGREED-UPON PROCEDURES AND RESULTS

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### PROCEDURE: ADMINISTRATIVE REQUIREMENTS

1. Determine if all financial transactions are recorded in an automated cash receipts journal, with inclusion of:
  - a. Date receipted.
  - b. Amount received.
  - c. Receipt/transaction number.
  - d. Payment distribution type.
2. Verify if the court has posted the financial policies required by MAS in a conspicuous location in the court's main lobby accessible to the general public or next to each customer service station and includes the following:
  - a. A statement regarding the methods of payment that the court accepts, such as but not limited to cash, certified checks, money orders or credit cards.
  - b. A statement that a receipt will be provided for every payment made in person to the court.
  - c. A statement that the receipt provided by the court is proof of payment.
  - d. A statement regarding the court's dishonored payment policy.

**RESULTS: No exceptions were noted as a result of applying these procedures. These financial transaction elements are recorded and financial policies incorporating the listed statements are conspicuously posted in the main lobby and customer service areas.**

### PROCEDURE: SAFEGUARDING MONIES AND FINANCIAL RECORDS

Determine through interviews, observation, and by taking an inventory of the contents of the safe, if the court safeguards accounting records such as receipts, checks, and monies received by the court as follows:

- a. Store monies in a secure location from the moment they are received until they are deposited with the bank or local treasurer.
- b. Retain, count and handle all monies in a secure location not accessible to the public and is only accessible to authorized personnel until monies are deposited with the bank or local treasurer.
- c. Maintain physical restrictions between the public and the areas where court monies and financial records are stored and allow only authorized access to those areas.
- d. Display signs limiting admittance to areas where monies and financial records are stored, unless access is restricted by electronic access control.
- e. Change safe key and/or combinations upon either: i) termination of employment of a person who was granted full access to a safe, unless access to the court area where the safe is located is restricted by electronic control; or ii) Change of responsibility of an employee who was granted full access to a safe unless the area where the safe is located is restricted by electronic control.
- f. Assign each cashier a unique user identification. The user identification shall only be used by the assigned user.
- g. Each cashier shall individually secure the assigned cash drawer fund in a separate lockable drawer or locking bank bag at all times prior to reconciliation and verification.
- h. Secure blank checks and credit card invoices in a safe, locked cabinet or secured area.
- i. Secure all manual receipt books and ensure they are accessible only to authorized individuals.

- j. Prohibit the use of signature stamps when signing financial documents such as checks. Courts may use a check signing machine to imprint authorized signatures on checks.
- k. Keep cash drawers or bank bags, safes and vaults locked at all times when not in use.
- l. Store monies overnight in a locked, immovable and fireproof safe or vault with restricted access.
- m. Use locking bags or tamper-proof plastic bags to transfer court monies to the bank or local treasurer.
- n. Court employees and authorized personnel who issue receipts on behalf of the court shall not keep court monies with their own personal funds, deposit court monies in a personal bank account or take court monies home with them upon departure.
- o. Court staff shall not cash personal checks or purchase supplies using monies from the cash drawer fund.
- p. Court staff shall not commingle personal monies with court monies including making personal change from the cash drawer fund or court monies or making change for court payments with personal monies.
- q. Court staff shall investigate any shortage or overage of monies within one business day. If there is still a discrepancy, court staff shall document the discrepancy and report it to court management.
- r. Court staff shall not correct an original entry to any financial documents and/or instruments such as, but not limited to, a check or receipt by erasing or masking (correction tape/fluid) the entry. When correcting errors, court staff shall strikethrough the original entry, initial the correction entry, and obtain a second person's verification to validate the correct. Documentation of the verification shall clearly contain the second persons initial.

**RESULTS: No exceptions were noted as a result of applying these procedures related to safeguarding monies and financial records.**

#### **PROCEDURE: EXTERNAL REVIEW BY AUDITORS**

Review the final reports issued for the last external review and for the last operational review conducted by the AOC to determine if the court has addressed all financial findings noted in the reports.

**RESULTS: We reviewed the last operational review conducted by the Administrative Office of the Courts (dated April 2006) and the last external review performed by the Scottsdale City Auditor's Office (dated June 2009). The City Court has addressed all financial findings noted in the operational review; there were no findings to address in the last external review.**

#### **PROCEDURE: SEGREGATION OF DUTIES**

Through interviews, observation and review of documentation determine the following:

- a. A second authorized person, other than the person performing that duty, verifies disbursements, deposits, voided receipts and daily and monthly reconciliations and documents the verification in a method that identifies the verifier such as initials, signature or other electronic identifiers.
- b. A second authorized person, other than the person performing that duty, reviews all manual receipts issued on a daily basis and that that the documentation of the review clearly contains the initials of the court employee who issued or voided the manual receipt as well as the authorized person who verified the issuance or voiding.
- c. Verify that a second authorized person signs checks prepared by someone else unless the check requires two signatures.

**RESULTS: No exceptions were noted as a result of applying the segregation of duties procedures. The City's Finance & Accounting Division prepares and issues the Court-authorized checks.**

## **PROCEDURE: CASH HANDLING**

### **Acceptance of Payment:**

1. Observe the court's practice for accepting payments to determine if only court authorized personnel or electronic interfaces receipts payments on behalf of the court.
2. Determine if payments received from defensive driving schools are received in the form of business check, money order, wire transfer or electronic fund transfer.

### **Endorsements:**

3. During count of cash drawers or cash bags and when staff opens the daily mail, determine if all checks and money orders payable to the court are properly and clearly endorsed with a restrictive endorsement stamp that reads "For Deposit Only – Payable To (account's name)" upon receipt.
4. Determine through interviews and observations if checks and money orders payable to another court are not endorsed, and are sent to the proper court within two business days.

### **Unidentified Monies:**

5. Determine if the court has a process to identify the defendant and case number when cash, checks, money orders are received without identifying information; and, that the court receipts the unidentifiable funds into a suspense or hold account within the automated financial management system and deposits into the bank within one business day.
6. Review the court's "Unidentified Monies" file and verify if:
  - a. Copies or an electronic image of the checks or money orders, receipts and supporting documentation are retained by the court; and
  - b. Unidentified monies are reported and remitted as unclaimed funds pursuant to statute.

### **Receipting:**

7. Determine court is receipting monies received no later than the next business day.
8. Determine if the receipts generated by the court reflect the date the monies were receipted.
9. Select a random sample of at least 20 individual receipts (for bonds, fines, fees, surcharges, and restitution for all court levels; add child support, probate, and other trust monies for superior court) using the cash receipts journal as the source document. Determine if the individual receipts contain the following information (as applicable):
  - a. Name of court.
  - b. Case number, if applicable.
  - c. Defendant's name, if applicable.
  - d. Plaintiff's name, if applicable.
  - e. Date payment was receipted.
  - f. Amount received.
  - g. Name and address of the third party payor making the payment (if available) and if not included on the case financial record.
  - h. Identification of person receiving the payment.
  - i. Method of payment such as cash, check, payment card or electronic fund transfer.
  - j. Unique sequential receipt/transaction number.
10. Sample 10 defensive driving school payments and verify if the monies from the defensive driving schools were receipted timely and payment was recorded in each defendant's case financial record.
11. Determine if the court is receipting overpayments as an overpayment and not as a fine, surcharge, bond, or restitution.

**Manual Receipts:**

12. Determine if manual receipts are only used when the court's automated financial system is inoperable and manual receipts are entered into the automated management system by the end of the business day or as soon as the system is operable.
13. Review the court's manual receipt book and sample 10 manual receipts to verify the following:
  - a. Manual receipts are at least two-part forms, pre-printed with unique sequential numbers and the name of the court on each receipt. Receipts are issued in sequence within each book.
  - b. Manual receipts are entered into the financial automated system and are cross-referenced by receipt number.
  - c. A second person reviews the manual receipts and verifies receipts are issued in sequence, are recorded in the financial management system, and all receipts are accounted for and have actually been issued or voided.
  - d. There is documentation that a second person reviewed the manual receipts such as initials or signature.
  - e. The court has an established written policy, procedure or guidelines to account for all unissued manual receipts at least quarterly.

**Voided Receipts:**

14. Select a sample of 10 automated and 10 manual voided receipts to determine that all voided receipts are not altered in any way, and if an error is made or a correction is needed, the receipt is marked "VOID" and the reason for voiding the receipt is noted on the receipt, unless the reason is indicated on the case financial record, and all copies of voided receipts are retained. Verify if a new receipt was issued for each voided receipt and that the voided receipt number is referenced on the replacement receipt.

**Online Transactions:**

15. Determine if the court has a manual retrieval process for online transactions. If so, the court must retrieve and receipt the transactions to the case financial management system no later than the end of the next business day.
16. Determine if the court has an automated retrieval process for online transactions. If so, the court must receipt the transactions to the case financial management system no later than the end of the next business day.
17. Verify receipts associated with online transactions contain the following additional elements in the case financial record: online transaction date, online transaction number, and name and address of cardholder, if available; however, there shall be at a minimum, an audit trail to identify the cardholder's information for disbursement purposes.

**RESULTS: No exceptions were noted as a result of applying these procedures for acceptance of payments, endorsements, receipts (including manual and void receipts) and online transactions.**

#### **PROCEDURE: DISBURSEMENTS**

1. Sample at least 10 disbursements to determine if disbursements were made only in the form of a check, credit to the payment card originally used to make the payment or an electronic fund transfer and that all checks and/or approved payment card adjustments or reversals were only signed by authorized signers.
2. Verify checks issued by the court are pre-printed with sequential numbers, or electronically assigned and disbursed in sequential order.
3. Sample 10 bond disbursements and verify bond monies were disbursed according to written court order and only to the individual who posted the bond or to the third party authorized to receive the monies by the person posting the bond.
4. Sample 10 restitution payments and verify restitution payments were disbursed to victims within the time requirements of ACJA § 5-204.
5. Determine if the court has established written guidelines for refunding and disbursing overpayments and bonds.
6. For all sampled disbursements, verify the disbursements were recorded in the court's automated financial management system by the end of the next business day and disbursed within the time period prescribed in the court's written policies and procedures.
7. For all sampled disbursements, verify each automated disbursement record contains the following: case number, party names, date check issued, check amount and/or converted amount, name of payee, check number, payment distribution (fines, surcharges, restitution, bond, etc.), amount disbursed and electronic fund transaction number, if applicable.
8. Verify the court's disbursement journal contains the following at a minimum: date check issued, amount disbursed, name of payee, court check number, method of payment distribution, and electronic fund transaction number, if applicable.
9. Verify voided checks are marked "VOID" on the face of the check and all voided checks are retained.
10. Verify when the court issues replacement checks, the new check is issued following normal disbursement procedures and the court cross-references the new check number and cancelled check number on all accounting records.
11. If the court uses a petty cash fund, verify the court is following local policies and procedures regarding usage and reimbursement of the petty cash funds.

**RESULTS: No exceptions were noted as a result of applying these procedures. The City's Finance & Accounting Division issues the Court-authorized checks and provides the Court with disbursement information for its financial records.**

#### **PROCEDURE: DEPOSITS AND BANK ACCOUNTS**

1. Examine a recent bank statement(s) for each account and verify that all bank and investment accounts are established under the name of the court, unless these accounts are maintained by the city, county or in the case of appellate courts, the state treasurer and are established in the name of the city, county or state.
2. Determine if the court maintains a current list of all checking, investment and other bank accounts which includes the name and address of the banking institution, the account number, the account name, and the names of those authorized to sign checks or make withdrawals.
3. Determine if the court maintains current signature cards for all bank and investment accounts involving court monies, unless the accounts are maintained by the city, county, or, in the case of appellate courts, the state treasurer and are established in the name of the city, county, or state.

4. Determine if the court deposits cash, checks and money orders with the local treasurer or bank by the next business day the court and the treasurer are open when receipts exceed \$300.00 or at least weekly if receipts totaled less than \$300.00.
5. Compare bank deposits to the cash receipts journal to determine if funds were deposited in the same form as received.

**RESULTS: No exceptions were noted as a result of applying these procedures. Bank accounts are held in the City's name and managed by the Finance & Accounting Division. Therefore, procedures 1 through 3 were not applicable to this Court.**

## **PROCEDURE: RECONCILIATIONS OF FINANCIAL RECORDS**

### **Daily Reconciliations:**

1. Determine through interviews and observation that each court employee responsible for a cash drawer fund verifies the beginning cash fund before usage.
2. Determine through interviews and observation each court employee responsible for a cash drawer fund reconciles and balances all monies received after each shift with the cash receipts journal. Verify the clerk signed and dated the daily cash receipts summary report used to document the reconciliation and that a second person verified the clerk's reconciliation and signed the report.
3. Perform count of each cash drawer and reconcile total daily receipts to cash receipts journal for each clerk responsible for a cash drawer.
4. Observe and verify preparation of the daily deposit and the reconciliation of the total daily receipts to the cash receipts journal and determine the daily cash receipts summary report or deposit ticket is signed and dated by the person preparing the deposit and by the second person reviewing and verifying the deposit and that documentation supporting the deposit is retained.
5. Using the cash receipts journal as the source document, verify total receipts for each day to the validated deposit ticket and credit card detail report, as applicable, and to the bank account statement. If monies are deposited with the local treasurer (city, county or state as applicable), verify total receipts for each day to the daily funds transmittal report and to the receipt issued by the local treasurer.
6. Determine if the court retains the records of daily reconciliations performed and supporting documentation as required by the records retention schedule.

### **Monthly Reconciliations:**

1. Review and verify the reconciliation of the receipts journal for the month to the monthly remittance report submitted to the local treasurer (city, county or state as applicable) and compare to the disbursement check issued.
2. Review and verify the reconciliation of all bank accounts maintained by the court. Reconcile deposits with the receipts journal and checks written with the disbursements journal.
3. Review and verify the reconciliation of the court's record of open/outstanding bonds to the automated financial management system report and to all bank accounts and cash balances.
4. Review and verify the reconciliation of the petty cash fund, if used by the court.
5. Review all reconciliations and supporting documentation and determine if the reconciliations are performed timely and accurately, are signed and dated by the person performing the reconciliation, and are signed and dated by the second person reviewing and verifying the reconciliation.
6. Determine if the court retains the following records for each bank account and reconciliations as required by the records retention schedule:
  - a. Copy of the bank reconciliation.

- b. Record of outstanding checks.
- c. Record of deposits in transit.
- d. Bank statements.
- e. Cancelled checks.
- f. Cancelled deposit slips.
- g. Bank issued debit and credit memos.
- h. Monthly financial reconciliations and supporting documentation.
- i. Any documentation that requests the adjustment or void of a case financial record.

**RESULTS: No exceptions were noted as a result of applying these procedures for daily and monthly reconciliations.**

#### **PROCEDURE: OUTSTANDING CHECKS**

1. Determine if the court investigates all court checks outstanding for more than six months on a monthly basis, unless maintained by a city, county, or state financial agency. Determine if the court documents action taken or disposition of outstanding checks investigated and retains documentation in accordance with the records retention schedule, if the investigation is performed by the court.
2. Determine if the court places a stop payment on outstanding court checks reported and remitted as unclaimed funds to the state pursuant to statute, unless the check indicates a date or number of days after which the check becomes void and the check has not been cashed by that date or number of days. Determine if the court retains documentation of outstanding checks reported and remitted to the Department of Revenue or County Treasurer as unclaimed funds and review the report for the prior year.

**RESULTS: No exceptions were noted as a result of applying these procedures. The City's Finance & Accounting Division maintains these records and reviews outstanding checks monthly. The Division also remits unclaimed monies to the state, including any such Court monies.**

#### **PROCEDURE: BONDS**

Determine if the court reviews monthly pending and outstanding bonds posted more than 90 days. Sample 5 bonds posted more than 90 days to verify the court took action on the bonds, i.e. reviewed by judge and ordered to hold bond, refund bond, forfeit bond, etc.

**RESULTS: No exceptions were noted as a result of applying these procedures.**

#### **PROCEDURE: REPORTING**

Select one month's remittance report and determine if the report and monies are remitted to the local treasurer (city, county or state as applicable) and that the court received documentation acknowledging the submission of the report.

**RESULTS: No exceptions were noted as a result of applying these procedures.**



## MANAGEMENT RESPONSE

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### Scottsdale City Court

B. Monte Morgan  
Presiding Judge

Janet G. Cornell  
Court Administrator

3700 N. 75th Street  
Scottsdale, AZ 85251

PHONE 480-312-2442  
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March 6, 2012

Ms. Sharron Walker, City Auditor  
4021 N. 75<sup>th</sup> Street  
Scottsdale, AZ 85251

Subject: Management Response, Audit 1214, Independent Review,  
Minimum Accounting Standards at the Scottsdale City Court

Dear Ms. Walker,

This letter constitutes our Management Response for the City Court on Audit 1214, Independent Review of Minimum Accounting Standards. According to City Code §2-125, we are providing this response to indicate our agreement with the audit findings.

First we very much appreciate your conduct of the audit for our City Court. As you know the audit is required by the Arizona Supreme Court, Administrative Office of the Courts, to assist courts in complying with statutes and accounting standards. We have been privileged to have the Scottsdale City Auditor perform this function for us.

Second, this audit was performed for the three year period of calendar years 2009 through 2011, and no exceptions or deviations were found. We are very proud of the performance and conduct of our court staff that allowed us to demonstrate 100% compliance with the statutes, rules and required accounting functions. We are additionally pleased that our policies, procedures and practices can withstand independent scrutiny. It is indeed our court staff who have made that possible, so I appreciate their diligence in daily operation.

In closing, we appreciate the professionalism of the City Auditor's Office, the opportunity to be reviewed, and we assert our continual dedication to excellence.

Sincerely,

A handwritten signature in black ink, appearing to read "B. Monte Morgan", is written over a horizontal line.

B. Monte Morgan, Presiding Judge

Copies: Judge Joseph Olcavage, Incoming Presiding Judge (3/9/12)  
Janet G. Cornell, Court Administrator  
Daniel W. Edwards, Deputy Court Administrator  
Jack Miller, Senior Management Analyst  
Candace Schafer, Senior Account Technician

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**City Auditor's Office**

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Councilwoman Suzanne Klapp, Chair  
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Kyla Anderson, Senior Auditor  
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Joanna Munar, Senior Auditor  
Sharron Walker, City Auditor



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