


City of




CITY MANAGER'S OFFICE – INTERNAL AUDIT

DATE: March 18, 2013

TO: KEVIN MEIKLE, Director of Aviation, Airports
ROB BROWN, Fire Chief, Fire Department
CAROLYN HOGG, Chief Information Officer, ISD

THROUGH: RENENA SMITH, Assistant City Manager 

FROM: BOB KOURY, Principal Internal Auditor 
Budget and Management Studies Division - Internal Audit

SUBJECT: FINAL AUDIT REPORT - CITYWIDE LIMITED SCOPE AUDIT OF CITY-OWNED
PROPERTY REVENUE LEASES - COMPLIANCE & INTERNAL CONTROLS

The City's Principal Internal Auditor has completed his recent audit of a sample of your Departments' Revenue Property Leases. The primary purpose of this limited scope audit was to determine and provide assurances that:

1. The Contractor (Lessee) and City (Lessor) have established and maintained an adequate system of internal controls to assure that all property rental/lease monies due to the City have, in fact, been received, documented, and accurately reported in accordance with the Property Lease Agreements;
2. Both Lessee and Lessor responsibilities, as stipulated and required by the property leases, have been adequately complied with by both parties to the Lease; and
3. All applicable laws, regulations, policies and procedures have been adequately complied with by the Lessee and Lessor in the performance of these Property Lease Agreements.

For your Departments, there were no audit findings or exceptions of any significance related to the internal controls and overall administration and recordkeeping for your specific revenue property leases. You and your staff are commended for your efforts and diligence in this regard.

We want to thank you and your staff for your assistance and cooperation in conjunction with this citywide limited scope audit. If you have any questions, please do not hesitate to contact Bob Koury, Principal Internal Auditor, at 621-7072.

cc: Ashley Swearingin, Mayor
City Council
Mark Scott, City Manager
Bruce Rudd, Assistant City Manager
Georgianne White, Chief of Staff, Mayor's Office
Francine Kanne, Interim City Attorney
Karen Bradley, Assistant Controller, Finance Department
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