



**Report on Internal Auditing's Advisory Activities
For the fiscal year ended June 30, 2017**

Office of the City Auditor

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Advisory Services Report
For the fiscal year ended June 30, 2017**

Duties of the Office of the City Auditor are mandated by City of Tulsa charter and ordinances. This office has adopted the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors, to guide the quality of our work. To accomplish our mission, we provide the following:

- Internal audits
- Internal control reviews and facilitated internal control self-assessments
- Systems development monitoring
- Special projects
- Advisory services

In FY17, the Office of the City Auditor provided a variety of advisory services designed to add value and improve operations for the City of Tulsa. This report summarizes the purpose and audit's contributions to these activities.

Revenue Working Group

- Requested by: Mayor's Office
- Purpose: Identify alternative revenue sources which could support the City's general fund-supported programs and additional initiatives under consideration
- Audit's primary contribution: Provided detailed update and analysis of both franchise tax and rental car revenue potential

Health Insurance Working Group

- Requested by: Mayor's Office and City Council
- Purpose: Identify optimal cost and benefit balance for City of Tulsa employees from available health insurance options
- Audit's primary contribution: Assistance with:
 - ✦ Assessing employees' opinions regarding health care options
 - ✦ Reviewing various benefit options on behalf of employees and the City of Tulsa
 - ✦ Appraising presentations by and interviews with potential insurance providers
 - ✦ Reviewing RFPs from insurance carriers

Ethics Hotline

- Requested by: Mayor's Office
- Purpose: Provide a means for City employees, suppliers, citizens and other interested parties to report fraud, waste or abuse in city government
- Audit's primary contributions:
 - ✦ Provide case management for the hotline system
 - ✦ Investigate any hotline reports on the Mayor
 - ✦ Complete investigation of other hotline reports when requested by the Mayor's Office; Six hotline reports investigated in FY17

Community Assistant Referral and Educations Services Program (CARES)

- Requested by: Office of Performance, Strategy and Innovation
- Purpose: Collaborate across disciplines and partner with the community to decrease barriers to comprehensive non-emergency health care, while increasing the efficiency and cost-effectiveness of public resources.
- Audit's primary contribution:
 - Analyze data to:
 - Identify 9-1-1 emergency call "super users" and their impacts on responses to other emergencies
 - Summarize medical problems per zip codes
 - Identify medical and fire emergencies that require responses by backfilling stations
 - Make recommendations for:
 - Defining goals and timelines for performance reviews
 - Scoring metrics for surveys
 - Creating defined program intake ratios between referrals and dispatch data

Conducting Investigations Working Group

- Requested by: Mayor's Office
- Purpose: Examine and improve processes for conducting investigations of alleged employee misconduct
- Audit's primary contribution: Provide assistance with:
 - Reviewing employee disciplinary guidelines
 - Reviewing process maps
 - Identifying ways to improve consistency of discipline across the organization
 - Identifying ways to improve communication and training for employees

Employee Survey Task Force

- Requested by: Mayor's Office
- Purpose: Develop, distribute, and analyze a survey to measure employee morale and satisfaction with working conditions.
- Audit's primary contributions:
 - Provide advice on survey design and deployment
 - Create interactive data visualization of survey responses

Urban Data Pioneers

- Requested by: Office of Performance, Strategy and Innovation
- Purpose: Provide a forum for city employees and our community partners to share ideas, learn about and practice using data analysis to inform decision-making
- Audit's primary contributions:
 - Assisted with organizing this initiative
 - Provided training on Tableau
 - Participated on two data analysis project teams: Land Use and Blight and Violent Crime

Jail Working Group

- Requested by: Mayor's Office
- Purpose: Explore solutions to detention of municipal prisoners
- Audit's primary contributions:
 - Research and recommendations for financial oversight of prisoner accounting
 - Review and comment on working group cost calculations