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| AGENDA | Monday, April 23, 2018 |
| Audit Committee Meeting | 4 PM |
| Sioux Falls City Council | Carnegie Town Hall |
| | 235 West 10th Street |

1. Call To Order
2. Approval of Minutes
 - A. Meeting of Thursday, January 25, 2018, at 4 p.m.
3. Reports and Updates
 - A. External Audit Results: City of Sioux Falls 2017 Financial Statements
 - B. Audit Report 17-08: Motor Vehicle Fee Revenue
 - C. Update on 2018 Audit Plan
 - D. Update on RFP for auditing services
4. Travel / Continuing Education Requests
 - A. Kim Schroeder, Ashley VanDeBerg, and Abby Vandelanotte, 2018 Annual ALGA Conference
5. Open Discussion
6. Adjournment

Date: 2018-04-23
SIRE Meeting ID: 2708
Meeting Type: Committee Meeting
Subtype: Audit Committee
YouTube:<https://youtu.be/fm44qSb7zlg>
Agenda Item: Not Assigned
Item ID: 87344

The following document(s) are public records obtained from the
City of Sioux Falls.

MINUTES

Thursday, January 25, 2018

Audit Committee Meeting

4 PM

Sioux Falls City Council

Carnegie Town Hall
235 West 10th Street



Members Present: Committee Member Arnold Martens, Committee Chair Rex Rolwing, Committee Member Greg Neitzert, Committee Member Rick Kiley

Members Absent: Committee Member Michelle Erpenbach, Committee Member Dean Buckneberg, Committee Member Rose Grant

1. Call To Order

Committee Chair Rex Rolwing called the meeting to order at 4 p.m.

2. Approval of Minutes

A. Meeting of Wednesday, October 11, 2017

A motion was made by Committee Member Rick Kiley and seconded by Committee Member Arnold Martens to approve the minutes.

Committee Chair Rex Rolwing called for a voice vote. All members present voted yes.

Motion Passed.

3. Reports and Updates

A. Update on external audit of City's 2017 financial statements by Keith Severson, Partner, Eide Bailly, LLP

Severson provided an update on the status of the audit of the financial statements for the City of Sioux Falls. He reviewed the service team, the audit objectives, and audit approach, which includes planning, interim testing, year-end testing, and reporting. Brian Stavenger, with Eide Bailly's Fargo, ND office and presenting by telephone, discussed recent or new professional standards which became effective 12/31/17 and risk assessment in the audit process. Discussion about the "Governmental Accounting Standards Board No. 74 and 75, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* followed.

B. Audit Report 17-05: Maintenance of Administrative Instructions

Abby Vandelanotte, Internal Auditor, provided an introduction, background, objectives, and scope and methodology of the audit. Management was interviewed, a sample of Executive Orders and written policies and procedures were reviewed, and best practices for policy maintenance were researched. The following best practices were identified: policies should be consolidated, maintained, and managed in a centralized location; policies should be kept current and changes should be communicated timely; policies should have an official custodian; and, employees should attest to policies and procedures that guide their job duties. The audit found: 1) Executive Orders are accurate, up-to-date, and regularly maintained; and, 2) policies and procedures are accurate and up-to-date, with a few exceptions (it was determined that routine maintenance and employee access could be improved.) The audit recommends: the City establish and document a plan for managing the approval, issuance, and revision of internal policies and procedures. This should include defining a custodian at the departmental level, requiring scheduled reviews that are dated and initialed to demonstrate completion, and requiring policies to be maintained in an easily accessible, centralized location. Kim Schroeder, Internal Audit Manager, spoke about leading practices. Some opportunities for improvement were provided and it was noted the results overall were favorable.

Discussion followed about: the importance of conducting the referenced ethics training, how policies are managed at the departmental level, where policies are stored, interpretive policies, and executive order review. It was also noted that the third bullet on page 4 be revised to reflect the data found in the table on page 3. Audit staff indicated the change would be made.

A motion was made by Committee Member Rick Kiley and seconded by Committee Member Arnold Martens to accept Audit Report 17-05: Maintenance of Administrative Instructions.

Committee Chair Rex Roling called for a voice vote. All members present voted yes.

Motion Passed.

C. Audit Report 17-07: Waiver of Fees and Fines

Ashley VanDeBerg, Internal Auditor, explained the purpose of the audit was to identify how much revenue is foregone annually due to fees and fines being waived and to determine how those decisions are made. She went on to provide an introduction, background, objectives, and scope and methodology of the audit. The audit found there is not an excessive amount of fees and fines being waived. It is not a common practice for departments to waive fees and fines, except under management approval or under instances that are allowed by City Ordinance or Executive Order.

Discussion about the adequacy of record keeping, reasons provided for waivers, types of criteria used to make waiver determinations, and controls in ordinance followed.

A motion was made by Committee Member Greg Neitzert and seconded by Committee Member Arnold Martens to accept Audit Report 17-07: Waiver of Fees and Fines.

Committee Chair Rex Rolfing called for a voice vote. All members present voted yes.

Motion Passed.

D. Follow-up on Audit Recommendations

Schroeder noted that in 2016 there were 12 total audit recommendations, all of which were agreed to by management. 75% of the recommendations were implemented within one year. Schroeder explained progress to date and the path forward for the recommendations not yet fully implemented.

E. Review 2018 Annual Audit Plan

Schroeder briefly discussed items audited in the past five years and presented a draft 2018 audit plan. It includes 12 separate audits, four of which are carry-overs from this past year. Also included are follow-ups to recent audits.

Discussion about the effect of staff turnover on the carry-over items and the scope and methodology of the management agreement audits followed. Schroeder explained that the Internal Audit office cycle for these will include two management agreements per year over the course of a three-year period and that the audits will include a review of operating accounts.

A motion was made by Committee Member Rick Kiley and seconded by Committee Member Arnold Martens to accept the 2018 Annual Audit Plan for Submission to the City Council.

Committee Chair Rex Rolfing called for a voice vote. All members present voted yes.

Motion Passed.

4. Continuing Education Request

A. Kim Schroeder, Ashley Vandeberg, and Abby Vandelanotte, Sioux Falls Chapter of the IIA Spring Seminar

A motion was made by Committee Member Rick Kiley and seconded by Committee Member Arnold Martens to approve conference registration fees for continuing

education for Kim Schroeder, Ashley Vandenberg, and Abby Vandelanotte for attendance at the Sioux Falls Chapter of the IIA Spring Seminar.

Committee Chair Rex Rolfing called for a voice vote. All members present voted yes.
Motion Passed.

5. Discussion regarding the RFP for the external audit of the City's financial statements for the years 2018-2020

Rolfing stated the RFP was issued on January 12th, and proposals are due on February 8th. Review of proposals will occur from February 12th through 16th. The review committee will consist of Committee Member Greg Neitzert, Committee Member Rose Grant, Internal Auditor Ahsley VanDeBerg, and a member of the council who has not yet confirmed participation but has been asked.

6. Open Discussion

There was none.

7. Adjournment

A motion was made by Committee Member Arnold Martens and seconded by Committee Member Rick Kiley to adjourn at 4:52 p.m.

Committee Chair Rex Rolfing called for a voice vote. All members present voted yes.
Motion Passed.

Thomas M. Greco
City Clerk

Date: 2018-04-23
SIRE Meeting ID: 2708
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YouTube:<https://youtu.be/fm44qSb7zlg>
Agenda Item: Not Assigned
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Experience the Eide Bailly Difference

2017 Audit Committee Presentation April 23, 2018



Service Team

Brian Stavenger

Fargo
Engagement Partner

Keith Severson

Sioux Falls
Communication Partner

Courtney Richman

Fargo
In-Charge Auditor

Staff Members

Sioux Falls and Fargo
Audit Associates



Audit Recap

- Performed in accordance with generally accepted auditing standards, *Government Auditing Standards*, and Title 2 U.S. Code of Federal Regulations (CFR)
 - Designed to obtain reasonable, not absolute, assurance about whether the financial statements are free of material misstatement



Audit Recap – Financial Statements

- Unmodified opinion
- Two restatements
- One finding due to restatements
- Significant estimates



Audit Recap – Financial Statements

- Restatement #1
 - *GASB 60 Accounting and Financial Reporting for Service Concession Arrangements* (management agreements the City has with private parties)
 - Municipal golf courses
 - Event complex
 - Transit
 - Record the assets held for management agreements



Audit Recap – Financial Statements

- Restatement #1

- “Assets Held for Management Agreements”

- General Fund for the Municipal Golf Courses

- Restatement amount of \$740,004
 - Balance at 12/31/17 of \$459,992

- Entertainment Tax Fund for the Event Complex

- Restatement amount of \$2,400,301
 - Balance at 12/31/17 of \$2,933,542

- Transit Fund for Transit

- Restatement amount of \$507,994
 - Balance at 12/31/17 of \$755,501



Audit Recap – Financial Statements

- Restatement #2
 - Reclassification of the offset to notes receivable and rehabilitation loans in the Community Development Fund
 - Former method was deferred revenue
 - New method is restricted fund balance



Audit Recap – Financial Statements

- Restatement #2

| | <u>Former Method</u> | <u>New Method</u> |
|------------------|----------------------|----------------------|
| Asset | \$ 19,984,531 | \$ 19,984,531 |
| Deferred Revenue | \$ 19,984,531 | \$ - |
| Fund Balance | \$ - | \$ 19,984,531 |



Audit Recap – Federal Audit

- Unmodified opinion
- No material weakness or significant deficiency internal control findings
- No material weakness or significant deficiency compliance findings



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Thank You



Date: 2018-04-23
SIRE Meeting ID: 2708
Meeting Type: Committee Meeting
Subtype: Audit Committee
YouTube:<https://youtu.be/fm44qSb7zlg>
Agenda Item: Not Assigned
Item ID: 87346

The following document(s) are public records obtained from the
City of Sioux Falls.

**Internal Audit Report 17-08
Motor Vehicle Fee Revenue
March 2018**



City of Sioux Falls
Internal Audit Department
Carnegie Town Hall
235 W. 10th Street
Sioux Falls, SD 57117-7402
www.siouxfalls.org/council/internal-audit

**MOTOR VEHICLE FEE REVENUE
INTERNAL AUDIT REPORT 17-08**

INTRODUCTION

The purpose of this audit was to determine if the City is receiving the proper distribution of motor vehicle fee revenue. This audit was requested by Finance management as there was concern that recent changes in legislation regarding motor vehicle fee revenue did not coincide with the amount of revenue the City projected to receive. This is the first internal audit of motor vehicle fee revenue.

BACKGROUND

Motor vehicle fees are established by State law and are to be used for the construction and maintenance of county, municipal, and township highways, streets, and bridges. As required by Title 32 of the South Dakota Codified Law (SDCL), every owner of a motor vehicle which is to be operated or driven upon the public highways of South Dakota, must pay an annual license (registration) fee to the county treasurer in which they reside. The funds collected for motor vehicle licenses are to then be distributed in accordance with SDCL 32-11-4.1, with the exception that funds collected for noncommercial gross weight vehicle registrations are distributed in accordance with SDCL 32-5-6.3, effective July 1, 2016. The following is a breakdown of how much of the funds are to be distributed between the State and local governments:

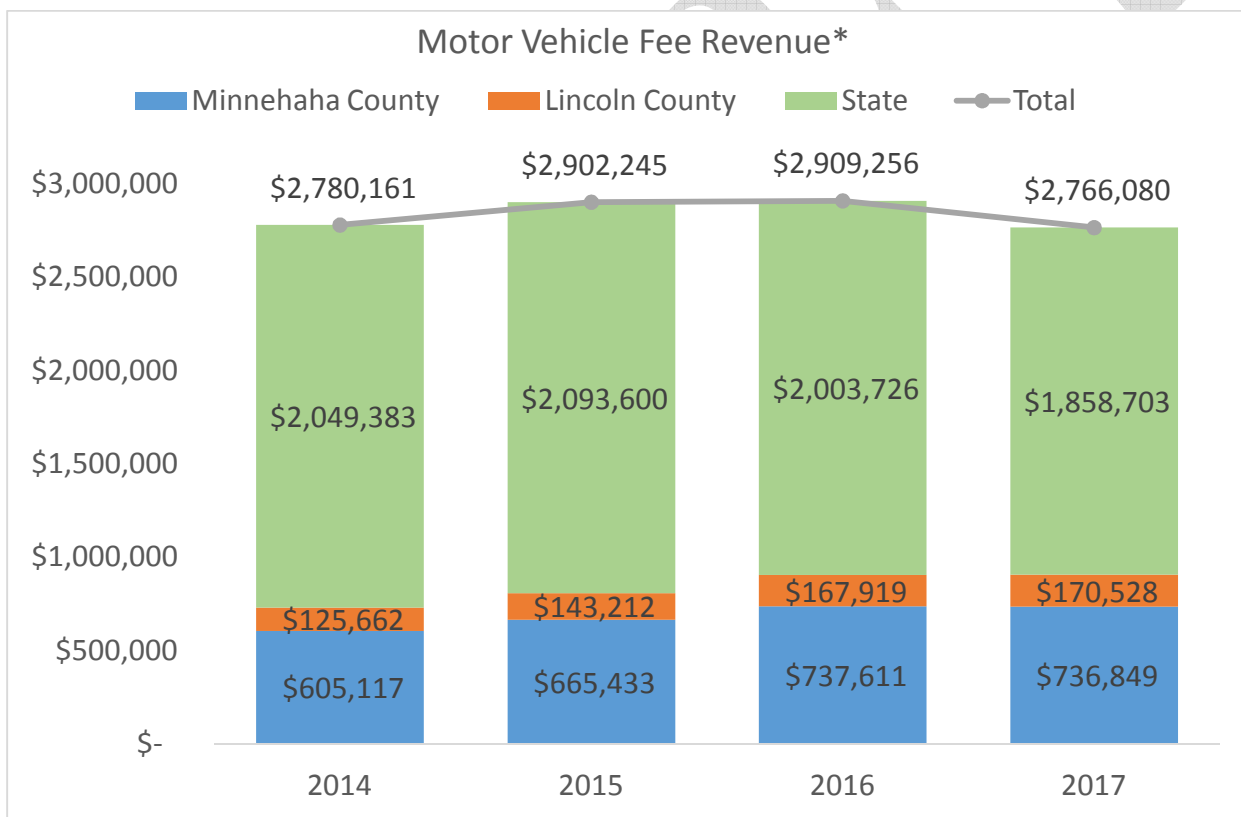
| | Motor Vehicle Registrations <u>SDCL 32-11-4.1</u> | Noncommercial Gross Weight Registrations <u>SDCL 32-5-6.3</u> |
|--|--|--|
| Local Government Highway & Bridge Fund (State) | 54% | - |
| County | 22.5% | 67% |
| Townships | 14% | 23% |
| Municipalities | 5% | 5.5% |
| Other | <u>4.5%</u> | <u>4.5%</u> |
| | 100.0% | 100.0% |

The five and five and a half percent of funds collected (as shown in table above) shall be forwarded to the municipalities within the counties in the following proportion: each municipality within each county shall receive funds in the proportion which the total street mileage of each municipality bears to the total street mileage of all the municipalities within the county. For example, Minnehaha County is to distribute the five and five and a half percent of the total funds they receive each quarter between Baltic, Brandon, Colton, Crooks, Dell Rapids, Garretson, Hartford, Humboldt, Sherman, Sioux Falls, and Valley Springs based on the number of city street miles each of these cities bears to all city street miles within Minnehaha County. The number of street miles for each of the cities and counties in South Dakota are certified by the Department of Transportation and published annually on their website. These mileage reports are to be used by the counties to assist in the apportionment process. Since the city limits of Sioux Falls reside within Minnehaha and Lincoln counties, the City will receive a portion

of motor vehicle funds from both counties. Based on State law, the apportionment shall be made quarterly by the county commissioners at the first meeting in January, April, July and October.

The fifty-four percent of funds that are credited to the Local Government Highway and Bridge Fund (see table on page two) are to be apportioned back to all counties, cities, and townships on a quarterly basis in accordance with the percentages set forth in SDCL 32-11-35. The percentage established for Sioux Falls is 3.3351366950%. These funds are to be used for construction and maintenance of their municipal streets system. Prior to the quarterly apportionment of these funds, \$1.75 million is to be transferred to the Local Bridge Improvement Grant Fund beginning October 1, 2015. This equates to \$7 million annually. Local governments can then apply for these grant funds as set forth in SDCL’s 32-11-38 and 32-11-39.

The following is a summary of motor vehicle funds the City received from Minnehaha County, Lincoln County, and the State (Local Government Highway and Bridge Fund) during 2014 through 2017.



*The amounts in the graph represent the corrected amounts as determined by Internal Audit.

All counties in South Dakota use the State Motor Vehicle Computerized Accounting System (SDCARS) to receipt daily motor vehicle license collections. At the end of each month, the county can run a monthly report from the State system that shows the amount of license fees collected and the percent of funds to be split out to each of the entities as shown in the table on page two. The county then tallies these amounts for the quarter and uses this total to calculate the amount to be apportioned to each of the municipalities and townships within their county based on their proportion of total road mileage.

OBJECTIVES

The objectives of this audit were to:

1. determine if any recent changes have been made to State law and how they will affect the amount of motor vehicle fee revenue the City receives;
2. determine if the City is receiving the proper distribution of motor vehicle fee revenue;
3. determine if the City is properly recording and reporting motor vehicle fee revenue; and
4. determine if the Finance department has proper internal controls in place to ensure the City is receiving the correct distribution of motor vehicle fee revenue.

SCOPE AND METHODOLOGY

The scope of this audit included a review of motor vehicle fee revenue received during 2014 through 2017. To complete this audit, we performed the following steps:

- researched State Laws applicable to motor vehicle fees;
- reviewed those State laws to determine if any changes have been made in recent years and how they might affect the amount distributed to the City;
- reviewed projections prepared by the South Dakota Department of Revenue on 2015 statutory changes to motor vehicle fees;
- prepared a budget to actual comparison of motor vehicle fee revenue and analyzed the results;
- tested a sample of quarterly motor vehicle payments received during 2016 and 2017 from Minnehaha County, Lincoln County, and the State to determine if they were apportioned properly;
- verified that payments received for motor vehicle fees were properly recorded and reported within the City's financial accounting system; and
- interviewed finance staff to determine what controls are in place over motor vehicle fee revenue.

The scope of this audit did not include a review of the collection and receipt process of motor vehicle fees by the County and the allocation of fees to the State. We also did not audit the SDCARS accounting system. The Internal Audit Department for the City of Sioux Falls does not have the authority to audit the County Treasurers' offices or State Departments. We did review the audit reports completed by the Department of Legislative Audit for Minnehaha County, Lincoln County, and the State. See page seven of this report for more information on our findings.

RESULTS

Changes in Legislation

Based on our review of archived session laws from 2014 to 2017 and on our discussions with Finance staff, we determined that changes were made in 2015 and 2016 to State laws applicable to motor vehicle registrations.

During the 2015 Legislative Session, the South Dakota Legislature passed a bill that increased noncommercial motor vehicle registration fees by approximately 20%, effective April 1, 2015. Due to this change, the City should expect to see an approximate increase of 20% in motor vehicle fee revenue that they receive from Minnehaha County and Lincoln County over the time period of July 1, 2015 through June 30, 2016, as the City will receive their first quarterly payment affected by the change in July 2015 (half way through the City's reporting period). Motor vehicle revenue received from the counties shall remain stable from this point forward, keeping in mind other factors, such as number of registrations, population changes, age of registered vehicles, etc., may affect the amount the City receives as well. Based on our review of the payments received from the counties during 2015 and 2016, we determined the City received an overall increase of approximately 21% from Minnehaha County and 31% from Lincoln County, which agrees with our analysis and expectations. See table on page six below.

Also, as part of this bill, the Local Bridge Improvement Grant (BIG) Fund was created in order to provide funding to local governments for bridge improvements. The BIG Fund is to be funded by monies that would have originally been distributed among the municipalities and other local governments. Beginning October 1, 2015, \$1.75 million will be transferred each quarter from the Local Government Highway and Bridge Fund to the BIG Fund prior to the quarterly disbursements to the municipalities and other local governments. Due to the net effect of the \$7 million annual transfer to the BIG Fund and the 20% increase in fees, the City should not expect to see any significant changes in the amount of revenue they receive from the State for Local Government Highway and Bridge Funds during the period of July 1, 2015 to June 30, 2016. Based on our review of payments received from the State during 2015 and 2016, the amount of revenue the City received from the State increased by 2% in 2015 and decreased by 4% in 2016 (see table on page six below). These percentages are in line with our analysis and expectations.

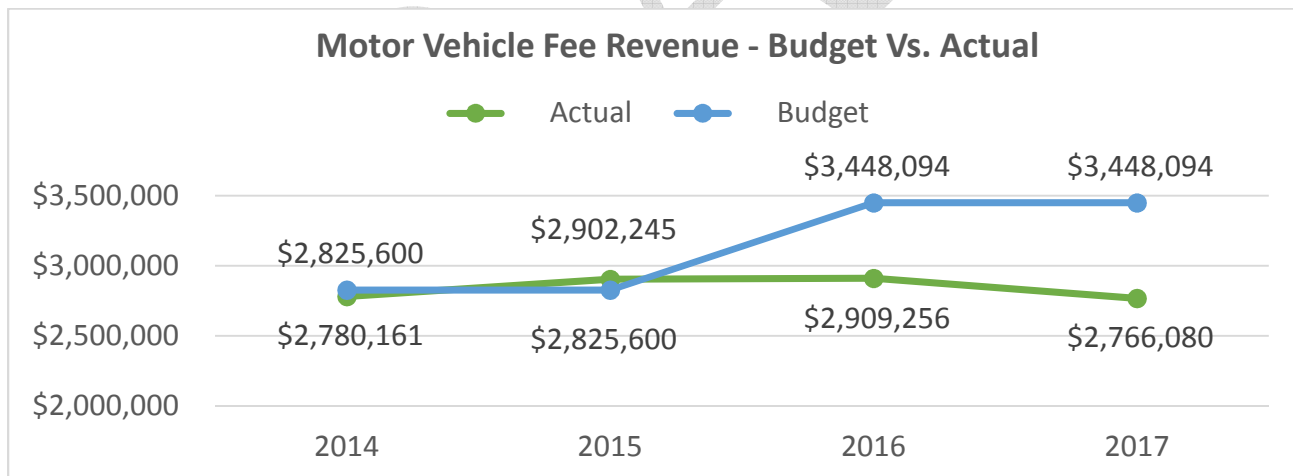
Another change affecting the amount the City will receive from the State for Local Government Highway and Bridge Funds went into effect beginning July 1, 2016. The Legislature passed a bill during 2016 that revised the distribution of registration fees for noncommercial gross weight vehicles. Instead of funds being distributed based on the percentages set forth in SDCL 32-11-4.1, funds for noncommercial gross weight vehicles will be distributed based on the percentages set forth in SDCL 32-5-6.3 (see table on page two). Due to this change, the Local Government Highway and Bridge Fund will no longer receive 54% of the registration fees for noncommercial gross weight vehicles. A reduction in the amount of revenue within the Local Government Highway and Bridge Fund reduces the amount of revenue the City receives quarterly for their portion of funds. With this change in distribution, along with the \$7 million annual transfer noted above, the amount the City receives from the State for Local Government Highway and Bridge funds will start to decline beginning July 1, 2016 and may continue to last until there is a change in legislation to offset this effect. Based on our review

of payments received from the State during 2016 and 2017, the amount of revenue the City received from the State started to slightly decline in 2016 and continued through 2017, which agrees with our analysis and expectations and is illustrated in the table shown.

| Year | Minnehaha County | | Lincoln County | | State (LGH&B) | | Grand Total | |
|------|------------------|----------------|----------------|----------------|---------------|----------------|-------------|----------------|
| | MVL Revenue | Percent Change | MVL Revenue | Percent Change | MVL Revenue | Percent Change | MVL Revenue | Percent Change |
| 2014 | \$605,117 | -- | \$125,662 | -- | \$2,049,383 | -- | \$2,780,161 | -- |
| 2015 | \$665,433 | 10% | \$143,212 | 14% | \$2,093,600 | 2% | \$2,902,245 | 4% |
| 2016 | \$737,611 | 11% | \$167,919 | 17% | \$2,003,726 | -4% | \$2,909,256 | 0.2% |
| 2017 | \$736,849 | -0.1% | \$170,528 | 2% | \$1,858,703 | -7% | \$2,766,080 | -5% |

Budget Impact

Our analysis illustrates that the City did receive motor vehicle revenue consistent with the changes made in legislation. However, due to the City’s misinterpretation of the changes to legislation, the City over-budgeted for motor vehicle fee revenue by approximately \$539,000 in 2016 and \$682,000 in 2017. We noted that the City reduced the motor vehicle license revenue budget for 2018 by approximately \$448,000 from the prior year’s budget. However, our analysis and estimated projections suggest that the City will still be over budget by approximately \$300,000 (10%) in 2018. See audit recommendation one on page seven below.



Distribution of Motor Vehicle Funds

We reviewed a sample of four quarterly payments that the City received for motor vehicle fees from Minnehaha County and Lincoln County during 2016 and 2017. We obtained the certified road mileage reports from the South Dakota Department of Transportation and reports showing the amount of license fees collected from Minnehaha County and Lincoln County in order to recalculate the amount to be distributed to the City for their portion of motor vehicle fee revenue (5% and 5.5%). We determined that the amounts apportioned and distributed to the City were proper.

We also reviewed a sample of two quarterly payments that the City received from the State for their portion of Local Government Highway and Bridge Funds during 2016 and 2017. We obtained the total amount of revenue to be distributed from the Local Government Highway and Bridge Fund for each of the quarters in our sample from the South Dakota Department of Revenue. We recalculated the amount of funds to be apportioned to the City (3.3351366950%) and determined that the amounts apportioned were accurate.

Recording and Reporting

We reviewed the amounts recorded and reported in the motor vehicle license revenue account during 2014 through 2017 and determined that the amounts recorded and reported were materially accurate to the financial statements. However, we did note the following insignificant errors:

- the City inaccurately recorded and reported six Port of Entry License Fee payments received from Lincoln County during 2014 through 2017 within the motor vehicle license revenue account; and
- the year-end accrual entries for Local Government Highway and Bridge funds were inaccurately completed for 2014, 2015, and 2016.

We included audit recommendation two on page eight below to address the above errors.

Internal Controls

The City budget process acts as an internal control over the amount of motor vehicle fee revenue the City receives. If a significant variance is identified between the amount budgeted and actually received, the Finance department can use various resources to determine why the variance occurred and the proper procedures to take. Also, the South Dakota Department of Legislative Audit performs an annual audit of Minnehaha County and an annual audit of Lincoln County. They also audit the South Dakota Department of Revenue, which includes the Division of Motor Vehicles, as part of the Statewide Audit. We reviewed audit reports dating back to 2014 for these entities and noted there was one significant deficiency reported in FY2017 for the Department of Revenue that reported motor vehicle reconciliations between SDCARS and the State's accounting system were inadequate. However, we noted that this deficiency did not affect the amount of motor vehicle funds that were distributed to the City from the State.

RECOMMENDATIONS

We made the following recommendations to address the above referenced audit findings.

- 1) In preparation of the 2019 budget, we recommend that management take into consideration the analysis performed by Internal Audit over motor vehicle license revenue and how changes to legislation will affect the amount the City will receive in the future.

Management's Response: The City requested, but did not receive, clear guidance regarding the impact of the legislative changes. The legislation included an overall 20% increase in fees; however, a decrease in motor vehicle fee revenue distribution to the City was never communicated by the State. Thanks to the research of the Internal Audit team, we now have a much clearer picture of the impact of the changes and will certainly take those into account for future budgets. We believe other entities around the State will appreciate the insight provided in this audit. In addition, we will consult with Engineering to determine if future City bridge projects align with the priorities established under the State's new grant program and assess the advisability of applying for grant funds.

Management Representative Responding: Tracy D. Turbak, Director of Finance

Date of expected implementation: 2018

- 2) We recommend that management update the procedure document that is used by staff to assist in the recording of motor vehicle fee revenue to ensure revenues are recorded and reported properly. This document should be reviewed regularly for updates and accuracy. We also recommend that staff be properly trained to ensure year-end accrual entries are completed accurately.

Management's Response: Although the errors cited were not significant, we fully agree and have taken steps to strengthen controls and procedures to ensure amounts are recorded to the correct general ledger account. We appreciate the willingness of Internal Audit to address our request to review this program and spend the time necessary to ensure the City is receiving the proper amount of motor vehicle fee revenues. It was a productive and value-added audit that will help determine whether the City should pursue future modifications to the legislation to ensure motor vehicle fee revenues are being fairly distributed throughout the State.

Management Representative Responding: Tracy D. Turbak, Director of Finance

Date of expected implementation: 2018

CONCLUSION

To conclude, our audit provides assurance that recent changes in State law affecting motor vehicle registration fees were properly reflected in the amounts the City received from 2014 through 2017. Based upon our audit design and tests, we determined that the City is receiving motor vehicle fee distributions in accordance with State law. We believe the City has proper controls in place to identify any future instances of inadequate distributions of motor vehicle fee revenue. The recommendation noted above will strengthen the controls around the recording and reporting process. We would like to thank the Finance staff for their cooperation and assistance provided during the audit.

AUTHORIZATION

The Sioux Falls City Council approved this audit by resolution in January 2018 as a carryover audit within the 2018 Annual Audit Plan. This audit was initially approved as part of the 2017 Annual Audit Plan, but not started in 2017. The Internal Audit Division operates under the authority of an Internal Audit Charter adopted by City Council resolution 11-13.

AUDIT STANDARDS

This audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

STATEMENT OF INDEPENDENCE

Internal Audit is administratively and operationally independent of the programs and departments it audits, both in appearance and in fact. The Internal Audit Manager is accountable to an Audit Committee appointed by the City Council per section 32.022 of the Code of Ordinances of Sioux Falls, SD.

DISTRIBUTION OF REPORT

This report is intended for the information and use of the Mayor and City Council, management, and others within the City of Sioux Falls. However, the report is a matter of public record and its distribution is not limited.

PERFORMED BY

Ashley VanDeBerg
Internal Auditor