



Agenda

CITY CLERK'S OFFICE

DATE 9.3.14 TIME 1:30pm

PREPARED BY Yolanda Green

REVIEWED BY Carmelita Spears

CITY OF SANTA FE AUDIT COMMITTEE MEETING
CONVENTION CENTER ADMINISTRATIVE CONFERENCE ROOM
Wednesday, September 10, 2014 - 2:00 P.M.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF AGENDA
4. APPROVAL OF MINUTES:
 - August 13, 2014
5. CAFR UPDATE:
 - Report from External Auditors - Update on Timeline and Benchmarks
 - Report from Finance – Update on Timeline and Benchmarks
6. STATUS REPORT FROM CITY OF SANTA FE, AUDIT & FINANCE DEPARTMENTS:
 - Status of Audits (Internal Audit);
7. SUB-COMMITTEE REPORTS:
 - External Audit Subcommittee,
 - Status of Review of City's Financial Reports
 - Internal Audit Subcommittee
8. UNFINISHED BUSINESS
 - Park Bond Audit –
 - Updated status – Proposals Received
 - Fraud and Abuse Hotline – Update
 - Review and Discussion of Ordinance Duties (No. 2013-35)
 - Review and Discussion of *Rules and Procedures for City Committees*
9. NEW BUSINESS
 - Update on tracking of audit findings
 - (11) AAA Findings Cleared
 - (4) FMO Transit Findings Cleared – Pending – i.e. management has sent everything in to clear the findings, this has been acknowledged by Grantor, but not officially cleared.
 - New Format for Agenda
 - Financial Reports
10. OTHER MATTERS FROM THE COMMITTEE
11. ITEMS TO REPORT TO THE CITY MANAGER
12. NEXT MEETING DATE:
 - Next meeting scheduled – October 8, 2014
13. ADJOURNMENT

Persons with disabilities in need of accommodations, contact the City Clerk's office at 955-6520 five (5) working days prior to the meeting date.

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September 10, 2014

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MINUTES OF THE

CITY OF SANTA FÉ

AUDIT COMMITTEE

September 10, 2014
2:00 p.m. – 4:00 p.m.

1. CALL TO ORDER

A regular meeting of the City of Santa Fé Audit Committee was called to order by Ms. Hazeldine Romero, Vice-Chair on this date at approximately 2:00 p.m. in the Convention Center Board Room, Santa Fé, New Mexico.

2. ROLL CALL

Roll call indicated the presence of a quorum as follows:

Members Present:

Hazeldine Romero, Vice Chair
Cheryl Pick-Sommer
Marc A. Tupler
Loretta Valencia

Members Absent:

Clark de Schweinitz, Chair

Others Attending:

Liza Kerr, Internal Auditor
Erica Martínez, Finance Department
Carl Boaz, Stenographer
Morgan Browning, Auditor

NOTE: All items in the Committee packet for all agenda items are incorporated herewith to these minutes by reference. The original Audit Committee packet is on file in the Finance Department.

3. APPROVAL OF AGENDA

Mr. Tupler moved to approve the agenda as presented. Ms. Pick-Sommer seconded the motion and it passed by unanimous voice vote.

4. APPROVAL OF MINUTES

- **August 13, 2014**

Ms. Pick-Sommer requested the following changes to the minutes:

On line 177, "unless" should be "if."

On lines 214-216 references are to the ordinance 2013-35 (the Audit Committee Ordinance) under Section K.

Ms. Valencia said it should say in "Ordinance 2013-35 - a responsibility of the Audit Committee" because the Committee will also be working with the Internal Audit Ordinance.

Ms. Kerr said members needed to be careful to say that when speaking in order for the minutes to reflect that. If the stenographer needs to include something in the minutes, a member needs to state that.

Ms. Pick-Sommer went to Line 226 is an incomplete sentence and should be deleted.

Lines 228-229 didn't make sense and thought it should be deleted. Ms. Kerr agreed.

On line 236, Ray and Bobby are Ray Roberts and Bobby Cordova [auditor's staff members].

Ms. Pick-Sommer didn't understand line 240 about part of SWMA being done "here."

Mr. Browning explained that the City is the fiscal agent for SWMA so a lot of their transactions are recorded here at City Hall so the auditors do some of the work at the City.

Ms. Kerr said it should say, "A small part of the SWMA audit was done on site at SWMA but most was done at City Hall."

Ms. Pick-Sommer said on lines 252-253 it should say, "Mr. Browning talked about 140 findings."

On line 262 it said, "Ms. Kerr noted that grantor had findings year after year" and didn't understand what that meant.

Ms. Kerr explained that "grantor" was somebody who had received a grant. She further explained that some grantors had repeated findings year after year so that sentence was okay.

Ms. Pick-Sommer suggested to clarify it to say, "several grantors have findings year after year."

She went to lines 213 and 214 where 300 referred to a list in the landscape oriented exhibit. She asked if they became exhibits to the minutes or if the Committee should give the document a title.

Ms. Kerr thought it was a physical exhibit and should probably have a number. It is a findings summary that may have been projected on the screen but probably was an attachment.

Ms. Pick-Sommer said lines 302 - 306 were confusing. The Committee had a long discussion on different types of external audits. It said "All financial audits were external and she did the performance audit." She, referring to Ms. Kerr. Perhaps it should say, "The Committee engaged in a discussion of the different kinds of audits."

Then in lines 331-332, she was having a hard time understanding the purpose of having a presentation of the GRT report at every meeting served as part of the responsibilities of the Audit Committee. Then Vice Chair Romero had said she thought it satisfied the need for a financial report.

Vice Chair Romero said in line 335, the Committee had been asking for the cash report.

Ms. Pick-Sommer said line 334 it should say, "audit committee" not "audit."

Vice Chair Romero said line 351 and 352 was not something she said and it should be stricken.

Ms. Kerr said line 354 should say, "get the G/L module."

Ms. Kerr said in line 383, she said she would talk with Ms. Martínez to see what module Finance was getting. The Committee was discussing getting that G/L module for the Insight reports. Without it, she didn't have what she needed to do her job. She did the training but didn't have the tool to run the report.

Ms. Valencia observed that the Audit Committee needed to find out what reports Finance Committee is getting.

Vice Chair Romero said she didn't say what was on lines 377 and 378 about financial statements. It should say, "Ms. Romero asked how much detail the Audit Committee needed for financial statements."

Line 383 needed the last name for Erica - Ms. Martínez.

Ms. Valencia asked for a change on line 161 to insert "the" after "spent."

On line 164, on internal control documentation, should say "Hopefully they would have internal controls documentation in place. Ms. Valencia believed that was what Mr. Browning meant.

Mr. Browning said it was either that or his understanding of internal controls.

Ms. Valencia said on line 271, she was "explaining that if an auditor thought the internal controls were very strong, that they would select a smaller sample."

Ms. Kerr explained that the stenographer could not look at the line she was referring to so if she wanted a word inserted or a word deleted, she needed to state that.

Ms. Valencia requested him to delete "mention" and insert "select" there; delete "examples" and insert "a smaller sample."

Ms. Valencia said on line 316 it should say AICPA, not AICP.

Ms. Kerr asked to add "standards" to the end of the sentence.

On line 372, Ms. Valencia should say, "If a committee wanted to see an income statement and not provided, it would be a red flag or if we need to see a trial balance."

Ms. Pick-Sommer asked in line 477 to change "had" to "have."

On lines 530 and 531 Ms. Pick-Sommer was concerned because it has a quote by Teresita Garcia.

Vice Chair Romero asked to delete it.

Ms. Kerr said line 536 should say at the end of the sentence "to address the lodger's tax audit."

Ms. Pick-Sommer said on 623 that she didn't think Mr. Tupler sat on that committee. She thought it was Clark de Schweinitz. Mr. Tupler agreed. Strike Mr. Tupler and insert Mr. de Schweinitz.

On line 647-648 in the last line, Ms. Pick-Sommer said it should say, "She wrote down seven responsibilities of the Committee from the ordinance." And then strike the rest.

Ms. Pick-Sommer moved to approve the minutes of August 13, 2014 as amended. Mr. Tupler seconded the motion and it passed by unanimous voice vote.

The Committee discussed getting the minutes ahead of time.

Ms. Valencia said it was a good tool for preparing the agenda.

Mr. Boaz agreed to let Ms. Kerr know when minutes are turned in.

5. CAFR UPDATE

a. Report from External Auditors – Update on Timeline and Benchmarks

Mr. Browning said this week he was scheduled to work on SWMA and he finished it ahead of time. He reviewed the task list and deadlines. He was impressed with investments and cash accounting that seemed to be completed so they were on track now.

Ms. Kerr asked if there was anything they were behind on or not getting from the City. She noted that Ms. Garcia had surgery on Thursday and expected to be released today and will be working at home as long as necessary.

Mr. Browning said they were on track so he didn't foresee a problem.

Ms. Valencia asked who prepared the audit time line.

Ms. Martinez said Ms. Garcia did it but she corrected the footer which should be 6/30/14. She explained this was just for internal purposes and was not distributed to department heads.

Ms. Valencia asked if other departments, especially those with contracts, had contract reports submitted on time and whether they were aware of the deadlines.

Ms. Martínez said everyone is aware of their deadlines. There are other departments that also do reconciliations for A/R's (accounts receivable). Ms. Martinez said the Finance Department communicates with other City Departments through email.

Ms. Valencia asked about the column "completed city" how the Committee would know if it was completed or not because there are past dates and future dates in it.

Ms. Martínez said past dates are completed dates and future dates are the date we anticipate giving it to the auditors. These dates might need to be adjusted but right now this is how we see it.

Ms. Valencia observed on the document, Trial Balance by Fund/Account under B and asked if the 9/9 means it has been completed. Ms. Martinez agreed.

Ms. Valencia asked why some items did not have dates.

Ms. Martínez clarified that every year, the auditor asks for different things, like copies of specific accounting policies and procedures (on the first page). We would need to meet with Mr. Browning to get that date from him. There might be others. The rest seemed to be upon request of the auditor. On things like accounting procedures, they usually waited until they got instructions from the auditor.

Ms. Valencia said it was to protect liability. She asked if the timeline was developed under Atkinson & Co.

Ms. Martínez agreed.

Ms. Valencia asked if Finance ever sorted this report by "Responsible Person" to know if that person was doing everything they needed to do.

Ms. Martínez said she had not sorted anything herself.

Vice Chair Romero asked Mr. Browning if he was satisfied with the dates on this document. Mr. Browning agreed.

Ms. Valencia recalled after Mr. Browning left the meeting last time the Committee was concerned about being notified if anything happened in the interim between meeting dates. She sent him an email but didn't know if he received it in which she asked if he could give an update mostly if anything seemed to not meet the deadline.

Mr. Browning said okay.

Ms. Valencia asked if the Committee still wanted feedback in the interim from the External Auditor or the Finance Department to see if how the audit was progressing and if the timeline items were on target.

Vice Chair Romero said it was just to not wait until the next meeting to find out something was already a month behind.

Ms. Kerr had a concern that those notifications would put an extra burden on the auditors and clarified that it should only be done if the task missed its deadline due to a crash or something similar or appears to miss it. But it should not be another weekly report to generate busy work.

Mr. Browning thought it was a good idea.

Ms. Kerr asked him to send it to her and she would communicate that with the Committee members.

Ms. Valencia thought it should also go to someone on the External Subcommittee. Also the Committee needs to provide some recommendations on how the whole external audit process is going.

Ms. Kerr asked Ms. Martínez if she was feeling pressures because Ms. Garcia and Finance Director were not available that she could use the Audit Committee as a resource to help get her some help.

Ms. Martínez thought they were doing okay so far. She had been in her position for a while that thought everything would be okay.

Mr. Browning said Ms. Garcia could usually answer the needed questions.

Ms. Martínez said that last year, the City Manager met with Finance Staff biweekly and this year hasn't met with them since the entrance conference.

Ms. Kerr agreed to mention that to the City Manager during her meeting with him.

Ms. Valencia said she had Mr. Browning's email address and would send Mr. Tupler's, Chair de Schweinitz' email addresses to Mr. Browning.

Mr. Tupler thought it should go to Ms. Kerr with a copy to both Chair de Schweinitz and him. That would be most proper.

Ms. Valencia agreed.

b. Report from Finance – Update on Timeline and Benchmarks

This item was already covered earlier in the meeting.

Mr. Browning and Ms. Martínez excused themselves from the meeting.

6. STATUS REPORT FROM CITY OF SANTA FE AUDIT & FINANCE DEPARTMENTS

a. Status of Audits (Internal Audits)

Ms. Kerr asked if the Committee needed the "issued audits" report every month.

Ms. Kerr agreed to change the title to "Completed Audits" but not the field name.

Vice Chair Romero suggested a two year limit for the history of those completed.

Mr. Tupler felt that as long as an audit was on one of the reports, the Committee would be satisfied.

Vice Chair Romero noted that some of them were taking forever to get issued.

Ms. Valencia asked about the format of the report and why they weren't kept in Excel.

Ms. Kerr explained this is a PDF report but she could export it to Excel. However, the PDF is clean and margins are good and Excel was not as easy to show as a regular 8.5 x11 report.

Mr. Tupler asked Ms. Kerr if she was comfortable with the fields included.

Ms. Kerr said she was because it captured what she wanted but there were many other fields that could be included.

Mr. Tupler agreed this was so much cleaner than it was and it has to be easier and there is a paper trail as well.

Vice Chair Romero asked if there were any changes from last time.

Ms. Kerr said the Parks Bond can be updated to say the vendor has been selected

Mr. Tupler asked Ms. Kerr to check on the question marks that show up. Ms. Kerr agreed to find out what causes that to happen.

Ms. Valencia asked about the status of the Public Utilities audit.

Ms. Kerr said it is still in the planning phase because we are in process of interviewing staff to determine the scope and working with IT to review the data tables behind the scenes for the public utilities software to find anomalies in the data tables to determine if there is an issue needing further exploration.

Ms. Kerr mentioned that the person helping her has certification in forensics and Ms. Kerr had the needed experience. Ms. Kerr might come back with a recommendation to contract with a person.

Ms. Valencia asked if she would meet the target date.

Ms. Kerr said there was no target date as it was part of her ongoing responsibilities.

Ms. Pick-Sommer asked if the scope of the audit was known when they put Public Utilities on the plan. They were auditing cash handling of various departments so Ms. Kerr was really already doing it.

Ms. Kerr said she had never audited public utilities before so she was gathering as much information as she could, like procedures and processes. They are implementing a new system right now without any IT or audit person on the committee. That is an opportunity for failure so we have talked with them and put Ms. Fiorina on the team. It is still in the planning phase. Once she gets in there she will know what to look at.

Vice Chair Romero observed that often you go half way into it in order to determine modification to scope that are needed.

Ms. Kerr said she was a Certified Information Systems Auditor also. She was pulling the entire data file and looking at every transaction (literally thousands) to find any patterns.

Ms. Valencia asked if any of this had been reported to the State Auditor.

Ms. Kerr said she had not yet reported it but as soon as she knew the details, it would be reported. She was not yet prepared to talk with them. She clarified it was in the planning phase and not an investigation. She would be meeting with the City Manager tomorrow to talk with him about it.

Ms. Pick-Sommer summarized that Ms. Kerr didn't yet know the scope of the audit but knew what she was planning to audit and needed to understand how they operated before she could audit it.

Ms. Kerr agreed. She pointed out that there is a new director. She says it has been challenging finding written policies but they do have some. Ms. Kerr was looking specifically for written policies regarding deposits.

Ms. Pick-Sommer asked if she could test what the common practice is for internal control.

Ms. Kerr thought so. She said it is complicated by having a new person there.

Ms. Valencia asked where, in the Internal Audit plan, did Ms. Kerr's assistance with implementing the new system fall.

Vice Chair Romero said it was under Administration.

Ms. Valencia asked Ms. Kerr if she shared any of her IT audit work papers with the external auditors.

Ms. Kerr said she didn't share the work papers but spent a day with IT management and the external

auditors going over things that needed to be done. It helped move the external audit along because the external auditors will be able to rely on her work.

7. SUB-COMMITTEE REPORTS

a. External Audit Subcommittee

- **Status of Review of City's Financial Reports**

Vice Chair Romero reported that she and Ms. Valencia met and came up with a financial statement format they thought would be appropriate for the Committee review and look at it month to month at the beginning to get an idea on the financial information and then compare it month to month. They came up with specific reports from the financial audit and when she met with Ms. Garcia she said they couldn't prepare that. They do have a reporting module and they are just now getting used to it but it was brand new to them. She could pull out queries for the Committee. She can give a trial balance but she won't be able to roll it up at this point unless she gets the reporting module working properly. The trial balance will be several pages long rather than the huge stack they were getting in the past.

Mr. Tupler asked what reports from the CAFR Vice Chair Romero and Ms. Valencia were looking for.

Vice Chair Romero said it was the balance sheet and income statement. They only do cash accounting until the very end of the year when they make all the accruals. So most of it wouldn't change until she makes all of those adjustments at the very end.

Ms. Valencia thought it would still work to begin to decipher the information.

Ms. Kerr had no idea that was what they were doing.

Vice Chair Romero said Ms. Garcia could provide a budget to actual report and a lot of other reports and, once the Committee saw what they could get from the system, the Committee could decide how to design the report.

Mr. Tupler asked about the reporting module.

Ms. Kerr thought they had owned that module for a long time but had not used it.

Vice Chair Romero was amazed with that procedure.

Mr. Tupler asked if there was a budget to actual variance analysis.

Vice Chair Romero said no but she thought she could get it for the Committee.

Ms. Kerr said once she got the G/L (general ledger) module, she could run the reports. But if they don't book the accruals, it makes it hard.

Ms. Valencia said “the balance sheet should stay the same.” It will change with cash postings and that’s okay.

Vice Chair Romero said Ms. Garcia was going to get a draft for her to review and then she and Ms. Valencia would tweak it and bring it here. Ms. Garcia will be providing July to August for the October meeting. Vice Chair Romero suggested, “Let’s see what we can get.”

Ms. Valencia asked if there were policies and procedures for Finance.

Ms. Kerr recalled that Marcos Tapia said the policies and procedures were outdated and he was working on updating them but it did not happen. She added that the Department heads need guidance on how to write policies and procedures. To her, this is one of the biggest issues of the City.

During the planning phase, she found that the City owns software called Policy Pro and is a slick way of housing all of the policies for the City and the approval process. She was told, but has not verified that the resistance to using Policy Pro was from the City Clerk wanting an original signature and that brought the project to a dead stop two years ago. This would be a good project for the Audit Committee and might need the Committee’s help if that resistance is encountered again.

Ms. Kerr said it seems that a digital signature should be okay for them.

Ms. Valencia observed issues in the Finance Department which included having no Director, being short staffed and too much work being laid upon Ms. Garcia. Ms. Garcia is in “knee deep” with the external audit. So the Department gets inundated and get behind with what should be current.

Ms. Valencia said the main goal is to get the audit out by December 1. So maybe the Committee should make short-term recommendations to get over the hump. Right now the Finance Department could be behind already.

Ms. Kerr hoped the new Finance Director would have a good background in accounting.

b. Internal Audit Subcommittee

The Internal Audit subcommittee has not met.

8. UNFINISHED BUSINESS

a. Park Bond Audit – Updated Status - Proposals Received

Ms. Martinez reported on the Park Bond Audit prior to excusing herself from the meeting. She had not heard from Ms. Garcia on the status but knew some things had been done.

Ms. Kerr said the evaluation team selected an auditor and they were in negotiation. There was no approved contract yet. There were a couple of sticking points like GRT included or not. They backed up on that. She would talk with the City Manager about the start date - either October 15 or November 1.

Vice Chair Romero thought they could start with documentation.

Ms. Kerr agreed and if they can do it, they can finish by 12/31. It is coming together.

b. Fraud and Abuse Hotline – Update

They also selected a vendor for this project and are in the process of writing the contract. They were still negotiating it with a recommended vendor.

Ms. Valencia asked what department the Fraud and Abuse Hotline will be under.

Ms. Kerr said it was under Internal Auditor.

At 3:40 an emergency alarm in the building forced a speedy adjournment of the meeting.

c. Review and Discussion of Ordinance Duties (No. 2013-35)

This matter was not considered due to evacuation of the building.

d. Review and Discussion of *'Rules and Procedures for City Committees*

This matter was not considered due to evacuation of the building.

9. NEW BUSINESS

a. Update on tracking of audit findings

- **(11) AAA Findings Cleared**
- **(4) FMO Transit Findings Cleared – Pending – i.e. management has sent everything in to clear the findings, this has been acknowledged by Grantor, but not officially cleared.**
- **New Format for Agenda**
- **Financial Reports**

These matters were not considered due to evacuation of the building.

10. OTHER MATTERS FROM THE COMMITTEE

There were no other matters from the Committee.

11. ITEMS TO REPORT TO THE CITY MANAGER

There were no items to report to the City Manager.

12. NEXT MEETING DATE: October 8, 2014

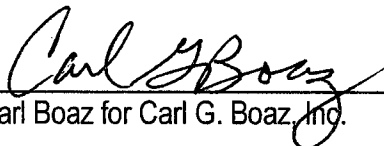
13. ADJOURNMENT

Upon motion and second, the Audit Committee meeting was quickly adjourned at 3:42 p.m. due to a building emergency alert.

Approved by:


Clark de Schweinitz, Chair

Submitted by:


Carl Boaz for Carl G. Boaz, Inc.

Status of Audits "Issued Audits"

Entity Audited	Audit	Year of Audit	Status	Issued by Due Date	Date Issued
City of Santa Fe	Airport	2013	Issued	N/A	06/06/2014
	Area Agency Aging	2013	Issued	N/A	04/11/2013
	Area Agency Aging	2014	Issued	N/A	06/09/2014
	CAFR	2011	Issued	No	02/21/2012
	CAFR	2012	Issued	No	03/05/2013
	CAFR	2013	Issued	Yes	12/02/2013
	Cash - Transit	2014	Issued		07/03/2014
	Data Center Audit	2013	Issued	N/A	08/15/2013
	False Alarms	2014	Issued	N/A	03/17/2014
	FMO FU	2013	Issued	N/A	07/20/2013
	FMO FU	2014	Issued	N/A	07/22/2013
	Forensic Audit Parking	2013	Issued	Yes	04/20/2013
	Hitachi SAN System	2013	Issued	N/A	07/01/2013
	ITT Security	2014	Issued	N/A	08/21/2013
	Lodger's Tax	2011	Issued	N/A	06/30/2014
	Lodger's Tax	2012	Issued	N/A	06/30/2014
	Lodger's Tax	2013	Issued	N/A	06/30/2014
	Shelter Plus	2013	Issued	N/A	09/03/2013
	Santa Fe Buckman Diversion Project				
	BDD - Construction	2010	Issued	No	09/30/2013
	BDD - Construction	2011	Issued	No	09/30/2013
	BDD - Operations	2011	Issued	No	11/09/2012
Santa Fe Civic Housing Authority	Civic Housing Authority	2011	Issued	Yes	11/18/2011
	Civic Housing Authority	2012	Issued	No	11/19/2011
	Civic Housing Authority	2013	Issued	Yes	11/27/2011
Santa Fe Solid Waste Management Agency	SWMA	2011	Issued	Yes	11/22/2011
	SWMA	2012	Issued	No	12/03/2012
	SWMA	2013	Issued	Yes	12/02/2014
The Santa Fe Railyard Community Corporation a					
	Santa Fe Railyard	2011	Issued	Yes	

Entity Audited	Audit	Year of Audit	Status	Issued by Due Date	Date Issued
	Santa Fe Railyard	2012	Issued	Yes	
	Santa Fe Railyard	2013	Issued	Yes	

Status of Audits - Audits In Process

Type of Audit Audit

Status of Audit Report

City of Santa Fe

2014 Contractor

2008 Park Bond Audit

Not Issued

Comments

RFP is posted, bids due by August 22, 2014

Auditor

Not selected at this time

Due Date of Audit

12/31/2014

Date Field Work Started

2014 Financial

CAFR

Not Issued

Comments

Entrance Conference held July 21, 2014.

Auditor

Accounting and Consulting Group

Due Date of Audit

12/01/2014

Date Field Work Started

08/11/2014

Type of Audit

Audit

Status of Audit Report

2014 Grantor

Lodger's Tax

Not Issued

Comments

Auditor

PSA in process of gathering official signatures.

Barracough & Associates, P.C.

Due Date of Audit

Non specified in ordinance 18.11

Date Field Work Started

2015 Internal

Elevate Media

Not Issued

Comments

Auditor

Internal Audit

Due Date of Audit

Date Field Work Started

Santa Fe Buckman Diversion Project

2014 Financial

BDD - Operations

Not Issued

Comments

Auditor

Accounting and Consulting Group

Due Date of Audit

09/30/2014

Date Field Work Started

08/11/2014

Santa Fe Buckman Diversion Project (BDD)

Friday, September 05, 2014

This was never started by Atkinson, Accounting Group will be starting with the 2012, and do all three years.

Type of Audit Audit
2012 Financial BDD - Operations ☒

Status of Audit Report
Not Issued Comments

This was never started by Atkinson, Accounting Group will be starting with the 2012, and do all three years.

Auditor
Accounting and Consulting Group
Due Date of Audit
09/30/2012

Date Field Work Started 08/11/2014

2012 Financial BDD - Construction

Just Received Comments

Final Audit Capital Improvement Project - part of Capital Projects Fund

Auditor
Atkinson and Company

Due Date of Audit
09/30/2012

Date Field Work Started

2013 Financial BDD - Operations ☒

Not Issued Comments

This was never started by Atkinson, Accounting Group will be starting with the 2012, and do all three years.

Auditor
Accounting and Consulting Group

Due Date of Audit
09/30/2013

Date Field Work Started 08/11/2014

Santa Fe Civic Housing Authority

Type of Audit	Audit	Status of Audit Report
2014 Financial	Civic Housing Authority	Not Issued <input type="checkbox"/> Comments

Auditor
Robert Rivera, CPA
Due Date of Audit
12/01/2014

Date Field Work Started

Santa Fe Solid Waste Management Agency (SWMA)
2014 Financial SWMA

Not Issued <input type="checkbox"/>	Comments
Entrance Conference held July 21, 2014.	

Auditor
Accounting and Consulting Group

Due Date of Audit
12/01/2014

Date Field Work Started 08/11/2015

The Santa Fe Railway Community Corporation and Subsidiary
2014 Financial Santa Fe Railway Not Issued ☐ Comments

Auditor
Barraclough & Associates, P.C.
Due Date of Audit
12/31/2014

Date Field Work Started

		Estimated Completion Date	Responsible Department	Responsible Person	Completed City	Completed SWAMA	Completed BDD
	Copies of the cash reconciliations and supporting documentation (i.e. bank statements) for all cash accounts. Also, please provide us with a listing of current authorized signers for each account.	07/31/2014	Accounting	Michelle Montoya/Jennifer Peabody	08/31/2014	08/31/2014	08/31/2014
	Listing of current authorized signers for each account.	06/15/2014	Cash Investment	Helene Hausman	06/15/2014	06/15/2014	06/15/2014
	A listing of all bank accounts and investment Accounts(Including any opened or closed during the fiscal year) with the information to support the schedule of cash accounts.	06/15/2014	Cash Investment	Helene Hausman	09/10/2014	07/01/2014	007/01/2014
	The deposit account authorizations. (New Accounts only)	06/15/2014	Cash Investment	Helene Hausman	09/10/2014	06/15/2014	06/15/2014
	List of all petty cash funds and their custodians.	07/15/2014	Cashiers	Clarence Romero	09/10/2014	07/12/2013	N/A
	Access to the cash reconciliations and supporting documentation for all funds and cash accounts as of July 31, 2014 and August 31, 2014.	Upon request	Accounting	Michelle Montoya/Jennifer Peabody	09/09/2014	09/30/2013	
	Access to cash receipts records for FYE6-30-2014.	Upon request	Cashiers offices	Clarence Romer	09/09/2014	06/30/2014	06/30/2014
D.	Detail listing of advances to service providers (aged if available):						
	- Federal	07/31/2014	Accounts Rec.	Erica Martinez	08/15/2014	N/A	N/A
	- Interest	07/31/2014	Accounts Rec.	Helene Hausman	08/30/2014	08/30/2014	08/30/2014
	Amortization of Premium Discount						
	June Final Interest Distribution						
	- Taxes & Franchise Fees	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A
	State of New Mexico	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A
	GRT Report for May and June	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A
	MVD for June	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A
	Gasoline for June	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A
	Santa Fe County	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A
	Property Taxes for June	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A
	Franchise Fees	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A
	Electric (prepaid & Estimated 6 Months)	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A
	Gas for June	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A
	Cable for June	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A
	Telephone Quarterly	08/31/2014	Finance	Teresita Garcia	08/31/2014	N/A	N/A

			Estimated Completion Date	Responsible Department	Responsible Person	Completed City	Completed SWAMA	Completed BDD
	A copy of the calculation of estimated reserve for uncollectible accounts.		07/31/2014	Accounts Rec.	Various	09/01/2014	07/31/2014	N/A
	A copy of the reconciliation of adjusted trial balance to subsidiary system.		07/31/2014	Accounts Rec.	Various	07/19/2014	07/19/2014	N/A
	A copy of subsidiary system accounts receivable reports.		07/31/2014	Accounts Rec.	Various	07/19/2014	07/19/2014	N/A
	A computation of accrued interest receivable b at June 30, 2014 and copies of reports.		07/31/2014	Accounts Rec.	Halene Hausman	08/30/2014	08/30/2014	08/30/2013
E.								
	1 Central Warehouse (Closed)		6/17-26-2014	Purchasing	Robert Rodarte	07/31/2014	N/A	N/A
	2 Utility Warehouse		6/17-26-2014	Purchasing	Robert Rodarte	07/31/2014	N/A	N/A
	1 Fuel Inventory		07/24/2014	Purchasing	Halona Crowe	07/24/2014	N/A	N/A
	3 Auto parts				Robert Rodarte	07/31/2014	N/A	N/A
	4 Transit Auto Parts.						N/A	N/A
	A copy of the year-end inventory count and pricing sheets at June 30, 2014 for all locations with inventories which will be recorded in the general ledger at the end of the year.		07/15/2014	Purchasing	Robert Rodarte	07/31/2014	N/A	N/A
	Independent Auditor observation actual count .		6/17-26-2014					
F.								
	An auction report for deletions, if any.		06/30/2014	Purchasing	Robert Rodarte	07/31/2014	N/A	N/A
	Inventory of Capital Assets							
	Copies of the fixed asset certifications.		07/31/2014	Accounting	Available in File	08/31/82014	06/30/2014	
	Fixed asset detail reports.		08/15/2014	Accounting	Available upon Request	08/31/82014	N/A	
	Fixed asset totals by type. This listing should take the following format:						N/A	
	- Additions						N/A	
	- Additions						N/A	
	- Disposals (listing threshold change disposals separately)						N/A	
	- Balance by category of fixed assets at end of FY 2011.		07/31/2013	Accounting	John Tennyson & Halona Crowe		N/A	
	Fund 5100 Convention Center		07/31/2014	Accounting	John Tennyson	09/16/2014	N/A	

Q

		Estimated Completion Date	Responsible Department	Responsible Person	Completed City	Completed SWAMA	Completed BDD
	Reverse Prior Year Interest Payable	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Record Accrued Interest Payable for Debt FYE 06/30/2014						
	Fund 5100 Convention Center	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5250 Environmental Services (SW)	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5300 Water	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Fund 5391 Water	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5450 Waste Water Services	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5600 MRC	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5850 Railyard	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5856 Market Station	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Fund 5912 College of Santa Fe	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5500 SWMA	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014	07/25/2014	
	Reclass Principal Payment Against Current Payable						
	Fund 5100 Convention Center	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5250 Environmental Services (SW)	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5300 Water	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Fund 5391 Water	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5358 Water	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5450 Waste Water Services	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5600 MRC	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5850 Railyard	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5856 Market Station	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Fund 5912 College of Santa Fe	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5500 SWMA	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014	07/25/2014	
	Reclass Long-term to Current Payable						
	Fund 5100 Convention Center	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5250 Environmental Services (SW)	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5300 Water	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Fund 5358 Water	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5450 Waste Water Services	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5600 MRC	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5850 Railyard	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5856 Market Station	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Fund 5912 College of Santa Fe	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5500 SWMA	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014	07/25/2014	
	Reclass Unamortized Premium/Discount to Amortized Expense						

		Estimated Completion Date	Responsible Department	Responsible Person	Completed City	Completed SWAMA	Completed BDD
	Fund 5100 Convention Center	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5250 Environmental Services (SW)	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5450 Waste Water Services	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5850 Railyard	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5600 MRC	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5856 Market Station	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Fund 5391 Water	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5300 Water	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Reclass Unamortized Premium/Discount From LT to Current						
	Fund 5100 Convention Center	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5250 Environmental Services (SW)	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5450 Waste Water Services	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5850 Railyard	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5600 MRC	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5856 Market Station	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Fund 5391 Water	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5300 Water	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Amortized Cost of Issuance						
	Fund 5100 Convention Center	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5250 Environmental Services (SW)	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5300 Water	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Fund 5391 Water	07/31/2014	Cash/Investment	Helene Hausman	07/26/2014		
	Fund 5450 Waste Water Services	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5850 Railyard	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5856 Market Station	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Fund 5600 MRC	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
	Deferred Charges						
	Fund 5450 Waste Water Services	07/31/2014	Cash/Investment	Helene Hausman	07/25/2014		
G.	Compensated Balance	07/31/2014	Finance	Terestia Garcia	08/31/2014	08/31/2014	08/31/2014
	Government Debt (Bonds/ Loans)	08/31/2014	Cash/Investment	Helene Hausman	08/31/2014	08/31/2014	08/31/2014
	Capital Leases	08/31/2014	Cash/Investment	Helene Hausman	08/31/2014	08/31/2014	08/31/2014
	Amount to Be Provided	08/31/2014	Cash/Investment	Helene Hausman	08/31/2014	08/31/2014	08/31/2014
G.							
	A listing of interagency accounts receivables and payables, with supporting documentation. Please include the information to support the footnote.	09/23/2014	Accounting	Erica Martinez	10/01/2014		
H.							

Audit Plan 6-30-2014(7-21-14)

		Estimated Completion Date	Responsible Department	Responsible Person	Completed City	Completed SWAMA	Completed BDD
	Access to payroll and leave registers for the year.	Upon request	Payroll	Margaret Giego	07/12/2014	07/12/2014	07/12/2014
	Access to personnel and benefits files for employees.	Upon request	HR	Vicki Gage	07/12/2014	07/12/2014	07/12/2014
	Access to the Leave Liability Report for the last payroll period of FY 2014 showing annual, compensatory, and sick leave balances for all employees.	07/31/2014	Finance	Teresita Garcia	08/31/2014	08/31/2014	08/31/2014
	Access to the payroll register and payroll split report showing cutoff for the payroll liabilities (payroll and benefits) at June 30, 2014.	Upon request	Payroll	Teresita Garcia	07/26/2014	07/26/2014	07/26/2014
	A listing of new employees hired and terminated during FY 2014.	07/15/2014	HR	Meliss Ortiz	09/30/2014	07/30/2014	
	A listing of FLSA exempt employees who are eligible to be paid for compensatory time.	07/15/2014	HR		09/30/2014		
	The hourly wage and compensatory time balances for the above employees at June 30, 2014.	07/15/2014	Finance	Teresita Garcia	07/03/2014	07/03/2014	07/03/2014
	Worker Comp Sample To Auditors						
O.							
	Final Budget Adjustments for 6-30-2014 To DFA	07/15/2014	Budget office	Cal Probasco	07/31/2014	07/31/2014	07/31/2014
	A copy of the BAR log.	07/15/2014	Budget office	Cal Probasco	07/24/2014	07/24/2014	07/24/2014
	Schedule showing the original budget, budget adjustments, to the final adjusted budget.	07/15/2014	Budget office	Cal Probasco	09/30/2014		
	Access to BARs.	07/15/2014	Budget Office	Cal Probasco	07/24/2014	07/24/2014	07/24/2014
	A reconciliation by fund and category of final GAAP basis revenues and expenditures to final budget basis.	10/07/2014			11/04/2014		
	Explanations for any expenditure budget overages at the appropriation unit level	09/02/2014			11/05/2014		

		Estimated Completion Date	Responsible Department	Responsible Person	Completed City	Completed SWAMA	Completed BDD
P. Single Audit							
1.	A preliminary listing of federal grants with estimated expenditures greater than \$300,000.	08/06/2014	Accounting	Erica Martinez	08/06/2014	N/A	N/A
2.	A preliminary schedule of grant receipts, disbursements, and grants receivable for federal funds.	06/13/2014	Accounting	Erica Martinez	06/13/2014	N/A	N/A
2.	A preliminary schedule of grant receipts, disbursements, and grants receivable for federal funds.	06/13/2014	Accounting	Erica Martinez	08/09/2014	06/13/2014	06/13/2014
3.	Copies of all grant award letters Available for FY 2014.	07/31/2014	Accounting	Erica Martinez	upon request	N/A	N/A
4.	A schedule of deferred revenues for monies received in advance as of June 30, 2014.	07/31/2014	Accounting	Erica Martinez	08/15/2014	N/A	N/A
5.	A final schedule of expenditures of federal awards.	08/06/2014	Accounting	Erica Martinez	08/15/2014	N/A	N/A
6.	Aged accounts receivable for all federal receivables by fund and program.	07/31/2014	Accounting	Erica Martinez	08/15/2014	N/A	N/A
7.	Evidence of subsequent receipt or collectability for any federal receivables	07/31/2014	Accounting	Erica Martinez	upon request	N/A	N/A
8.	A summary & detail (by voucher) of accounts payable for federal programs (total and federal share).	07/31/2014	Accounting	Erica Martinez	upon request	N/A	N/A
9.	Identify amounts of unbilled receivables for grants, contracts and adjusting entries to be booked.	07/31/82014	Accounting	Erica Martinez	08/15/2014	N/A	N/A
11.	A listing of all sub-recipients including expenditures by grant for FY 2014.	07/15/2014	Accounting	Erica Martinez	upon request	N/A	N/A
12.	A reconciliation of federal revenues posted to the trial balance to the schedule of expenditures of federal awards.	08/15/2014	Accounting	Erica Martinez	08/15/2014	N/A	N/A
Q. Costs Allocation							
1.	The cost allocation and random moment sample plan & any amendments or updates for FY 2014.	06/30/2014	None	None			
2.	The FY 2014 "Chart of Accounts".	06/30/2014	Vince Montoya		07/31/2014	07/31/2014	07/31/2014
R. Fund Balance							

1	Please update internal control questionnaires
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NAVEX GLOBAL™
The Ethics and Compliance Experts

FRAUD, WASTE, AND ABUSE HOTLINE
PROPOSAL FOR
City of Santa Fe
PRICING VALID UNTIL SEPTEMBER 26, 2014

Presented By:

Clay Osborne
cosborne@navexglobal.com

August 28, 2014

Liza Kerr
200 Lincoln Ave
Santa Fe NM 87501-1904

Dear Liza,

Thank you for the opportunity to provide City of Santa Fe with a proposal to address your fraud, waste, and abuse hotline program requirements.

NAVEX Global helps protect your people, reputation and bottom line through a comprehensive suite of ethics and compliance software, content and services. The trusted global expert for more than 8,000 clients, our solutions are informed by the largest ethics and compliance community in the world. Based upon best practices developed after launching similar programs for other organizations, we bring together:

- **Superior Software:** our industry-leading solutions standalone to meet your immediate ethics and compliance needs, but also integrate to ensure that critical components of your ethics and compliance program management are connected, allowing you to see your risks and address them.
- **Engaging Content:** we provide modern approaches to communicating with today's workers through training content that's engaging and relevant. Our courses are vetted by the world's largest employment law firm, Littler, and exclusively endorsed by the world's largest HR membership organization, SHRM.
- **Best-in-class Services:** our Advisory Services team is the industry's foremost group of compliance experts—most of whom are former in-house ethics and compliance officers and/or legal counsel—who advise global organizations of all sizes as well as help to shape our own solutions through their unique knowledge. Also, our seasoned Professional Services team guides clients through proven methodologies, business process analyses and demonstrated change management principles to ensure successful technology implementations based on each clients' unique needs.

As the largest technology and services organization in the ethics and compliance space, we are confident that we can work with you to meet your unique internal program needs. We currently work with more than 70 percent of the Fortune 100 and more than half of the Global 500 to do just that. Our client retention rate of more than 96 percent is a testament to the trust those organizations place in us, and we'd be happy to put you in touch with a number of clients who can share their perspectives and experiences.

Please note that we consider the information contained in this document as proprietary and/or confidential, and as such, we respectfully request that the contents be held in the strictest of confidence by your organization.

On behalf of NAVEX Global, we thank you for your interest and we look forward to partnering with you to achieve your ethics and compliance goals.

Sincerely,

Clay Osborne
Senior Account Executive
NAVEX Global

Pricing Summary

Product	Quantity	Months	Initial Fee	Annual
Telephony				
Standard Global Telephony (US Contact Center) Subscription	1	12	-	\$0.00
Standard Global Telephony (US Contact Center) Set-up	1	N/A	\$1,500.00 \$750.00	-
PRODUCT SUB-TOTALS:			\$ 750.00	\$ 0.00

Hotline				
US Hotline - Subscription	1600	12	-	\$3,750.00
Hotline - Web Intake Site Setup	1	N/A	\$1,000.00 \$500.00	-
PRODUCT SUB-TOTALS:			\$ 500.00	\$3,750.00

Awareness				
(Optional and not included in pricing below)				
Awareness Standard Plus	1	N/A	\$3,155.00	-
PRODUCT SUB-TOTALS:			\$3,155.00	\$ 0.00

EP Case Management				
EP Case Management - Foundation - Subscription Includes 3 concurrent and 2 dedicated seats	1	12	-	\$0.00
EP Case Management - Foundation Setup	1	N/A	\$0.00	-
Advanced Analytics Subscription - Foundation	1	12	-	\$750.00 \$675.00
Advanced Analytics Setup - Foundation	1	N/A	\$0.00	-
Location Database Module Setup	1	N/A	\$550.00 \$275.00	-
PRODUCT SUB-TOTALS:			\$ 275.00	\$ 675.00

NAVEX Global Gateway				
Gateway - Subscription	1	12	-	\$0.00
Gateway - Setup	1	N/A	\$0.00	-
PRODUCT SUB-TOTALS:			\$ 0.00	\$ 0.00

	Initial Fee	Annual
SUB-TOTALS:	\$1,525.00	\$4,425.00

Description of Products

Telephony

Standard Global Telephony (US Contact Center) Subscription

Total Employees: 1600

Telephony by Country:

UNITED STATES (1600 employees)

Call Plan: US Dialing Plan. Greetings: 1. English, 2. Spanish (Latin American)

Standard Global Telephony (US Contact Center) Set-up

NAVEX Global's pre-configured telephony solution which includes:

- Our standard telephony setup with our generic greetings, menus and prompts
- Non-branded greeting and notice of consent statement with a pre-configured menu of hot line services
- Available in 200 plus countries worldwide
- Supports over 70 of the most widely used languages
- Pre-configured for our fastest implementation timeframe
- Standard language bundles for each country with pre-set language defaults
- Does not support client custom configurations, greetings or prompts

Global Telephony Solutions

Navex has established strong relationships with telephony carriers to ensure we can offer global solutions for connecting the employees of your organization with our telephony network and contact centers. Our global telephony specialists can guide our clients through the best option suited for servicing their hotline calls based on your geographical footprint and your business needs. Key components of each method for routing and connecting calls to one of our Navex Global Contact Centers include the following:

International Toll Free Service (ITFS)

Employers using D-ITFS make it possible for their employees to dial a country specific toll free number to reach one of our Contact Centers. There is no special dialing, access codes, or operator assistance required. This service is available in over 70 countries and allows for custom automated call treatment.

Direct Access (DA)

Direct Access implementations provide a more widely available international toll free option for access to one of our Contact Centers. To use this service, employees first dial their country-specific access number to connect with our telephony service partner, followed by dialing the client specific ITFS number to connect to one of our Contact Centers. This service is available in 140 countries. It allows for custom automated call treatment and can improve access by mobile phones.

WWC – (Worldwide Connect)

WWC is a product based on the AT&T Direct Access platform that allows for calls to be identified and treated with custom language options based on country of origin. Calls are made using a two-step dialing process where the caller must first dial the AT&T Direct Access code specific to the country where the call is originating followed by the proprietary toll-free number for routing to NAVEX Global. By having multiple countries routed to a single DA line, telephony line subscription costs are significantly reduced.

Global Inbound Service (GIS)

GIS is an additional toll-free option that provides one or two step dialing to one of our Contact Centers. GIS can have fewer restrictions for mobile phone access. This service is available in over 130 countries.

Collect Calling

Stop-gap for most countries where international toll free service and other formats are not available.

Hotline

US Hotline - Subscription

NAVEX Global's Hotline (Hotline) has been designed to enable your employees and other stakeholders to easily and confidentially report any issue or instance of misconduct. The Contact Center is globally accessible 24/7/365 with system availability ensured by end-to-end network redundancy, scalability, and reliability. Live telephone interpretation support is available in 200+ languages at no additional cost. All calls are serviced within the United States. Translation of web reports will incur additional fees which will be invoiced monthly in arrears at \$.035/word with a minimum of \$120 per report (fees for translation of Web Intake Pages and Report Forms are priced separately).

The annual subscription supports unlimited reports via web, telephone, or internal to the case management software.

Hotline - Web Intake Site Setup

Design and development services to support the creation of a custom Web Intake Site includes:

- A single English Web Intake Site (translated pages are priced separately)
 - Assignment to an industry-specific issue package with the option to modify issue titles and descriptions
 - Web Intake Site and system configuration in response to Client instructions in the Web Intake Site workbook
 - One round of edits to Web Intake Site text and layout, issue type names and descriptions, and attachments
 - QA and configuration of the Hotline and Web Intake Site to make live for reporting
- The following features are available with Web intake Site Custom Setup:

- Creation of custom graphics
- FAQ HTML page
- Custom Issue Type selection page
- Up to 10 intake question customizations (must be the same across all Issue Types)
- Custom Location selection page (if Location Database is also purchased)
- Custom dialing instructions

Awareness Standard Plus

Awareness program will include awareness materials to be used to communicate hotline services, benefits and contact points. The materials are full color print options. The Awareness Standard Plus offering is template-based services (semi-custom) selected from the pre-configured options with the ability to provide limited customizations:

- Hotline telephone number
- Web intake URL
- Client-provided image changes
- Multiple company logos
- Client-provided text changes

Any other requested changes are considered out of scope and may incur additional charges. Out-of-scope customizations will be reviewed and any additional fees communicated to the client prior to the commencement of work.

Translations, when applicable, are included in the fees. Pricing includes one (1) cycle of revisions. If translations are included in the scope, an additional one (1) cycle of revisions is permitted after translations are complete. Revisions do not include NAVEX's correction of NAVEX defects in the Deliverables. Additional fees shall be due for Client revisions in excess of those stipulated above. NAVEX will notify Client of the fees before performing the additional revisions.

POSTER SPECIFICATIONS

Size Finished: 11x17
 Paper: 80# Gloss Text
 Color: 4/0
 Bleed: Full
 Finishing: Trim to size

Template: 000 Template to be determined , Country: United States, Language: English, Digital: No, Print
 Quantity: 50

BROCHURE (2 PANEL) SPECIFICATIONS

Size Flat: 8x9
 Size Finished: 4x9
 Paper: 80# Gloss Text
 Color: 4/4
 Bleed: Full
 Finishing: Trim to size & fold

Template: 000 Template to be determined , Country: United States, Language: English, Digital: No, Print
 Quantity: 2000

WALLET CARD SPECIFICATIONS

Size Finished: 2.125 x 3.375
 Paper: 100# Gloss Cover - Laminated
 Color: 4/4
 Bleed: Full
 Finishing: Trim to size, Rounded Corners

Template: 000 Template to be determined , Country: United States, Language: English, Digital: No, Print

Quantity: 2000

Upon approval of proofs, materials will be produced per the versions and quantities specified. Pricing assumes distribution to one (1) central location. Distribution of materials to multiple locations is available for an additional fee. Shipping and handling fees are included in the project price.

Project completion time frame is eight (8) weeks depending upon the scope of project and level of engagement by the client. If scope includes translations in more than 10 languages time frame may extend an additional two (2) weeks.

EP Case Management

EP Case Management - Foundation - Subscription

Includes 3 concurrent and 2 dedicated seats

Delivered as a base-line single configuration management system including foundational case component functionality. Built in management tools include baseline reporting and standard analytics. System level administration for user management. Comprised of (2) Dedicated Seat Licenses and (3) Concurrent Seat Licenses. Up to (1) gb storage included.

EP Case Management - Foundation Setup

EthicsPoint Case Management Foundation setup includes:

- Initial timeline providing an overview of expectations, documentation, and client responsibilities for a successful implementation
- Kick-off call to establish key stakeholders, implementation goals, and timelines
- Customized issue types
- Mapping of the Hotline and Web Intake Site intake methods to the EthicsPoint Case Management Foundation system
- System structure configuration to support key business and reporting needs
- NAVEX Global Administrator / User training available via the web, through regularly scheduled webinars
- Six (6) week implementation timeline starting at the kick-off call to complete configuration items included above. Additional changes or requests made after this period will be scoped and priced separately. If purchased in conjunction with a Professional Services engagement, the Professional Services timeline will supersede this one.

Advanced Analytics Subscription - Foundation

Advanced Analytics is a web-based query and analysis tool within the EthicsPoint case management system.

Advanced Analytics Setup - Foundation

Setup for Advanced Analytics with EthicsPoint Case Management - Foundation.

Location Database Module Setup

NAVEX Global's Location Database service makes available a method for storing client defined location information within NAVEX Global Issue & Event Manager. This enables users and reporters to select an appropriate case specific location during intake based on client provided data. This consistent collection of location information allows for better use of NAVEX Global analytics tools to spot trends and patterns based on location.

NAVEX Global Gateway

Gateway - Subscription


Includes access to the NAVEX Global Gateway, which provides seamless access to the client's supported NAVEX Global solutions.

Gateway - Setup

Implementation of a new client on the Gateway solution. Includes setup of Client's Gateway Administrators.

City of Santa Fe, New Mexico

memo

DATE: August 12, 2014
TO: Finance Committee
FROM: Teresita Garcia 
Assistant Finance Director
SUBJECT: Gross Receipts Report and Lodgers' Tax Report

BACKGROUND AND SUMMARY:

Update of Gross Receipts Tax Report received in August 2014 (for June 2014 activity) and Lodgers' Tax Report received in August 2014 (for July 2014 activity).

ACTION:

For your information.

City of Santa Fe
Gross Receipts Taxes Collected (less Water 1/4%)

BENCHMARK YEAR

MONTH	FY Actual 2007/08	% Inc/Dec	FY Actual 2011/12	% Inc/Dec	FY Actual 2012/13	% Inc/Dec	FY Actual 2013/14	% Inc/Dec	\$ Diff to PY	FY Actual 2014/15	% Inc/Dec	\$ Diff to PY	FY Budget 2014-15	% Actual to Budget	Over/Under Budget
JUL	7,375,729	15.39%	6,868,168	9.82%	6,839,744	-0.41%	7,330,377	7.17%	490,633	6,798,972	-7.25%	-531,406	7,266,925	0.85%	(469,953)
AUG	8,237,747	-2.16%	7,651,436	-0.54%	7,557,228	-1.23%	7,538,713	1.08%	81,486	7,539,475	-1.30%	-99,238	8,031,430	-4.89%	(491,955)
SEPT	7,534,469	9.30%	7,162,003	4.31%	7,251,040	1.24%	7,703,661	6.24%	452,621				7,706,029		
OCT	7,792,052	4.44%	7,456,520	2.13%	7,541,435	1.14%	8,517,763	12.95%	976,328				8,014,647		
NOV	7,767,989	2.05%	7,169,747	5.61%	7,047,078	-1.71%	7,535,998	6.94%	488,920				7,489,270		
DEC	7,365,740	-2.52%	6,576,396	1.30%	7,114,531	8.18%	7,538,502	5.96%	423,971				7,569,955		
JAN	6,986,767	4.62%	6,653,844	5.89%	6,672,604	0.28%	6,521,060	-2.27%	(151,544)				7,091,297		
FEB	8,725,121	8.61%	8,240,913	5.84%	7,731,934	-6.18%	8,030,915	3.84%	298,981				8,217,099		
MAR	6,680,180	-4.15%	6,242,665	9.42%	6,728,219	-7.77%	6,166,993	-8.34%	(561,226)				7,150,403		
APR	5,957,049	-4.68%	6,318,974	9.41%	5,828,888	-7.76%	6,796,120	16.59%	967,231				6,194,641		
MAY	6,903,178	-34.00%	7,132,860	4.57%	7,364,997	3.25%	7,269,258	-1.30%	(95,739)				7,827,138		
JUN	7,201,012	-4.48%	6,249,687	-6.55%	6,584,103	5.35%	6,979,991	6.01%	395,888				6,997,244		

TOTALS \$88,547,033 2.07% \$ 83,723,413 4.06% \$ 84,261,803 0.64% \$ 88,029,352 \$ 3,767,550 14,338,447 -4.21% (630,644) \$15,300,355 -6.29% \$ (961,908)

Prior Years' Comparison: July-Aug 15,613,476 5.42% 14,519,604 4.11% 14,396,972 -0.84% 14,969,091 3.97% 572,119 14,338,447 -4.21% (630,644) 15,300,355 -6.29% (961,908)

** FY 2008-2009 and FY 2009-10 have been hidden in EXCEL.
They can be opened for viewing.

Budget vs Actual year-to-date comparison
Current Actual year-to-date vs. prior year-to-date: -6.29% (961,908.42)
Current Actual year-to-date vs. FY 07-08 year-to-date: -8.17% (1,275,029.28)

July 2005 1/4% GRT Increase: WATER

MONTH	FY Actual 2007/08	% Inc/Dec	FISCAL YR 2011/12	% Inc/Dec	FISCAL YR 2012/13	% Inc/Dec	FISCAL YR 2013/14	% Inc/Dec	\$ Diff to PY	FISCAL YR 2014/15	% Inc/Dec	\$ Diff to PY	FY Budget 2014-15	% Actual to Budget	Over/Under Budget
JUL	633,957	14.35%	598,654	9.65%	600,324	0.28%	642,087	6.96%	41,763	592,741	-7.69%	(49,346.02)	626,762	-5.43%	15,325
AUG	714,599	-95.00%	667,629	-0.62%	659,002	-1.29%	669,004	1.52%	10,002	658,563	-1.56%	(10,441.41)	688,024	-4.28%	(19,020)
SEPT	653,432	9.04%	625,006	4.54%	634,132	1.46%	674,853	6.42%	40,722				682,058		
OCT	676,530	3.87%	648,133	1.79%	659,894	1.81%	742,357	12.50%	82,463				688,954		
NOV	679,250	4.49%	625,552	5.86%	616,187	-1.49%	659,904	7.09%	43,717				643,323		
DEC	647,257	2.30%	573,490	1.16%	622,554	8.56%	660,591	6.11%	38,027				649,981		
JAN	612,303	2.59%	580,657	5.75%	583,650	0.52%	569,976	-2.34%	(13,674)				608,353		
FEB	765,368	9.23%	722,984	6.27%	676,802	-6.39%	701,794	3.69%	24,992				706,606		
MAR	585,468	-0.35%	543,902	8.83%	589,701	8.42%	538,357	-8.71%	(51,345)				615,671		
APR	546,057	4.90%	551,043	10.26%	509,652	-7.51%	593,300	16.41%	83,647				532,097		
MAY	951,790	57.65%	622,468	4.69%	643,878	3.44%	634,999	-1.38%	(8,880)				672,233		
JUN	631,448	4.36%	543,012	-6.49%	574,631	5.82%	609,274	6.03%	34,643				599,938		

TOTALS \$8,097,459 8.74% 7,302,510 3.55% \$ 7,370,419 0.55% \$ 7,696,496 \$ 326,077 1,251,304 -4.56% (59,787) \$1,314,786 -4.83% \$ (3,695)

Prior Years' Comparison: July-Aug 1,348,556 5.70% 1,266,283 3.98% 1,259,326 -0.55% 1,311,091 4.11% 326,077.49 1,251,304 -4.56% -59,787.43 1,314,786 -4.83% (3,695)

** FY 2008-2009 and FY 2009-10 have been hidden in EXCEL.
They can be opened for viewing.

Budget vs Actual year-to-date comparison
Current year-to-date vs. prior year-to-date: -4.83% (3,694.59)
Current year-to-date vs. FY 07-08 year-to-date: -7.21% (97,252.13)

4% Lodging Tax												
Month	Fiscal Year 2010-2011	% Gain/Loss	Fiscal Year 2011-2012	Monthly % Gain/Loss	Fiscal Year 2012-2013	Monthly % Gain/Loss	Fiscal Year 2013-2014	Monthly % Gain/Loss	Fiscal Year 2014-2015	Monthly % Gain/Loss	Fiscal Year 2015-2016	Monthly % Gain/Loss
July	\$ 466,349	-2%	\$ 429,660	-8%	\$ 541,738	26%	\$ 466,349	-13.44%	\$ 481,652	2.71%	\$ 466,349	-2.71%
August	\$ 569,878	-3.16%	\$ 584,497	4%	\$ 536,103	-9%	\$ 517,387	-3.49%	\$ 521,818	-10.00%	\$ 569,878	-10.00%
September	\$ 621,818	-5.07%	\$ 587,900	-5%	\$ 608,861	4%	\$ 527,862	-13.30%	\$ 557,971	-10.00%	\$ 621,818	-10.00%
October	\$ 417,264	-12.58%	\$ 457,746	10%	\$ 451,151	-1%	\$ 489,805	8.76%	\$ 489,805	-10.00%	\$ 417,264	-10.00%
November	\$ 489,309	34.20%	\$ 447,667	-8%	\$ 450,352	1%	\$ 489,805	8.76%	\$ 489,805	-10.00%	\$ 489,309	-10.00%
December	\$ 224,862	37.23%	\$ 225,558	-5%	\$ 261,800	17%	\$ 195,314	-25.40%	\$ 195,314	-10.00%	\$ 224,862	-10.00%
January	\$ 260,667	41.00%	\$ 275,908	6%	\$ 345,975	25%	\$ 389,718	15.53%	\$ 389,718	-10.00%	\$ 260,667	-10.00%
February	\$ 201,287	-9.70%	\$ 184,248	-8%	\$ 193,829	5%	\$ 199,194	2.25%	\$ 199,194	-10.00%	\$ 201,287	-10.00%
March	\$ 198,305	-15.91%	\$ 187,482	-6%	\$ 215,949	27%	\$ 240,976	13.70%	\$ 240,976	-10.00%	\$ 198,305	-10.00%
April	\$ 285,430	27.07%	\$ 276,743	-3%	\$ 320,760	16%	\$ 342,814	6.88%	\$ 342,814	-10.00%	\$ 285,430	-10.00%
May	\$ 265,120	-10.44%	\$ 263,949	0%	\$ 298,822	13%	\$ 310,324	3.85%	\$ 310,324	-10.00%	\$ 265,120	-10.00%
June	\$ 349,553	-14.59%	\$ 461,800	38%	\$ 427,960	-11%	\$ 478,706	11.86%	\$ 478,706	-10.00%	\$ 349,553	-10.00%
Fiscal Year Totals	\$ 4,349,832		\$ 4,381,163	0.72%	\$ 4,659,304	6.35%	\$ 4,728,017	1.47%	\$ 4,811,652		\$ 4,349,832	
Cumulative Months												
July - July Totals	\$ 466,349		\$ 429,660	7.87%	\$ 541,738	26.08%	\$ 466,349	-13.44%	\$ 481,652	2.71%	\$ 466,349	
Month	Fiscal Year 2010-2011	% Gain/Loss	Fiscal Year 2011-2012	Monthly % Gain/Loss	Fiscal Year 2012-2013	Monthly % Gain/Loss	Fiscal Year 2013-2014	Monthly % Gain/Loss	Fiscal Year 2014-2015	Monthly % Gain/Loss	Fiscal Year 2015-2016	Monthly % Gain/Loss
July	\$ 349,762	-2%	\$ 322,245	-8%	\$ 406,301	26%	\$ 351,709	-13.44%	\$ 361,239	2.71%	\$ 349,762	-2.71%
August	\$ 413,908	-3.16%	\$ 438,373	4%	\$ 402,077	-8%	\$ 398,040	-3.49%	\$ 413,908	-10.00%	\$ 413,908	-10.00%
September	\$ 466,364	-5.07%	\$ 440,925	-5%	\$ 456,846	4%	\$ 395,896	-13.30%	\$ 521,818	-10.00%	\$ 466,364	-10.00%
October	\$ 312,848	-12.58%	\$ 343,310	10%	\$ 345,863	1%	\$ 418,473	21.00%	\$ 418,473	-10.00%	\$ 312,848	-10.00%
November	\$ 366,982	34.20%	\$ 335,750	-9%	\$ 337,768	1%	\$ 367,354	8.76%	\$ 367,354	-10.00%	\$ 366,982	-10.00%
December	\$ 176,141	-37.23%	\$ 167,668	-5%	\$ 196,350	17%	\$ 146,467	-25.39%	\$ 146,467	-10.00%	\$ 176,141	-10.00%
January	\$ 195,500	41.00%	\$ 206,931	6%	\$ 259,482	25%	\$ 299,790	15.53%	\$ 299,790	-10.00%	\$ 195,500	-10.00%
February	\$ 150,965	-9.70%	\$ 138,166	-8%	\$ 145,372	5%	\$ 148,646	2.28%	\$ 148,646	-10.00%	\$ 150,965	-10.00%
March	\$ 148,729	-15.91%	\$ 125,611	-16%	\$ 158,982	27%	\$ 180,732	13.70%	\$ 180,732	-10.00%	\$ 148,729	-10.00%
April	\$ 214,072	27.07%	\$ 207,561	-3%	\$ 240,570	16%	\$ 257,110	6.88%	\$ 257,110	-10.00%	\$ 214,072	-10.00%
May	\$ 199,840	-10.44%	\$ 197,961	0%	\$ 224,117	13%	\$ 232,743	3.85%	\$ 232,743	-10.00%	\$ 199,840	-10.00%
June	\$ 262,165	-14.59%	\$ 361,350	38%	\$ 320,670	-11%	\$ 369,030	11.86%	\$ 369,030	-10.00%	\$ 262,165	-10.00%
Fiscal Year Totals	\$ 3,282,376	3.28%	\$ 3,285,871	0.12%	\$ 3,494,478	6.35%	\$ 3,545,015	1.47%	\$ 3,611,239		\$ 3,282,376	
Cumulative Months												
July - July Totals	\$ 349,762		\$ 322,245	7.87%	\$ 406,301	26.08%	\$ 351,709	-13.44%	\$ 361,239	2.71%	\$ 349,762	
Month	Fiscal Year 2010-2011	% Gain/Loss	Fiscal Year 2011-2012	Monthly % Gain/Loss	Fiscal Year 2012-2013	Monthly % Gain/Loss	Fiscal Year 2013-2014	Monthly % Gain/Loss	Fiscal Year 2014-2015	Monthly % Gain/Loss	Fiscal Year 2015-2016	Monthly % Gain/Loss
July	\$ 612,208	3.28%	\$ 768,703	1.72%	\$ 8,153,783	6.35%	\$ 8,224,032	1.47%	\$ 8,282,802	48.91%	\$ 612,208	
Month	Fiscal Year 2009-2010	% Gain/Loss	Fiscal Year 2010-2014	Monthly % Gain/Loss	Fiscal Year 2011-2012	Monthly % Gain/Loss	Fiscal Year 2012-2013	Monthly % Gain/Loss	Fiscal Year 2013-2014	Monthly % Gain/Loss	Fiscal Year 2014-2015	Monthly % Gain/Loss
July - July Totals	\$ 816,111	-89.53%	\$ 751,805	7.97%	\$ 946,035	26.08%	\$ 820,653	-13.44%	\$ 842,892	2.71%	\$ 816,111	

City of Santa Fe
Gross Receipts By Category
Fiscal Years 2014-15 vs. 2013-14

Category	August (June Activity)			Percent Difference
	August 2014-2015	August 2013-2014	Dollar Difference	
Agriculture, forestry, hunting	2,039	18,419	(16,380)	-88.93%
Mining	0	797	(797)	0.00%
Utilities	194,026	205,669	(11,643)	-5.66%
Construction	760,357	767,269	(6,912)	-0.90%
Manufacturing	126,996	121,801	5,195	4.27%
Wholesale	166,572	109,883	56,689	51.59%
Retail	2,104,627	2,278,868	(174,241)	-7.65%
Transportation & warehousing	15,185	14,682	503	3.43%
Information and Cultural Indust.	313,769	290,814	22,955	7.89%
Finance & Insurance	110,835	88,395	22,440	25.38%
Real estate, rental & leasing	139,542	191,869	(52,327)	-27.27%
Prof. Scientific, Technical	784,486	785,848	(1,362)	-0.17%
Management of companies	9,572	10,808	(1,236)	-11.44%
Admin & Support, Waste Mgt	87,787	65,223	22,564	34.60%
Educational Services	19,470	24,041	(4,571)	-19.01%
Health Care & Social Assist	416,502	367,184	49,318	13.43%
Arts, Entertainment & Recr	69,826	58,678	11,148	19.00%
Accommodation & Food	998,413	978,266	20,147	2.06%
Other Services	891,909	963,929	(72,020)	-7.47%
Public Administration	0	0	0	0.00%
Unclassified	95,718	72,738	22,980	31.59%
State reimb-food/med tax	856,993	872,875	(15,882)	-1.82%
Muni. Equivalent Distribution	33,414	19,660	13,754	69.96%
Total Distribution	8,198,038	8,307,716	(109,678)	-1.32%

City of Santa Fe
GRT Analysis By Category
Fiscal Years 2014-15 vs. 2013-14

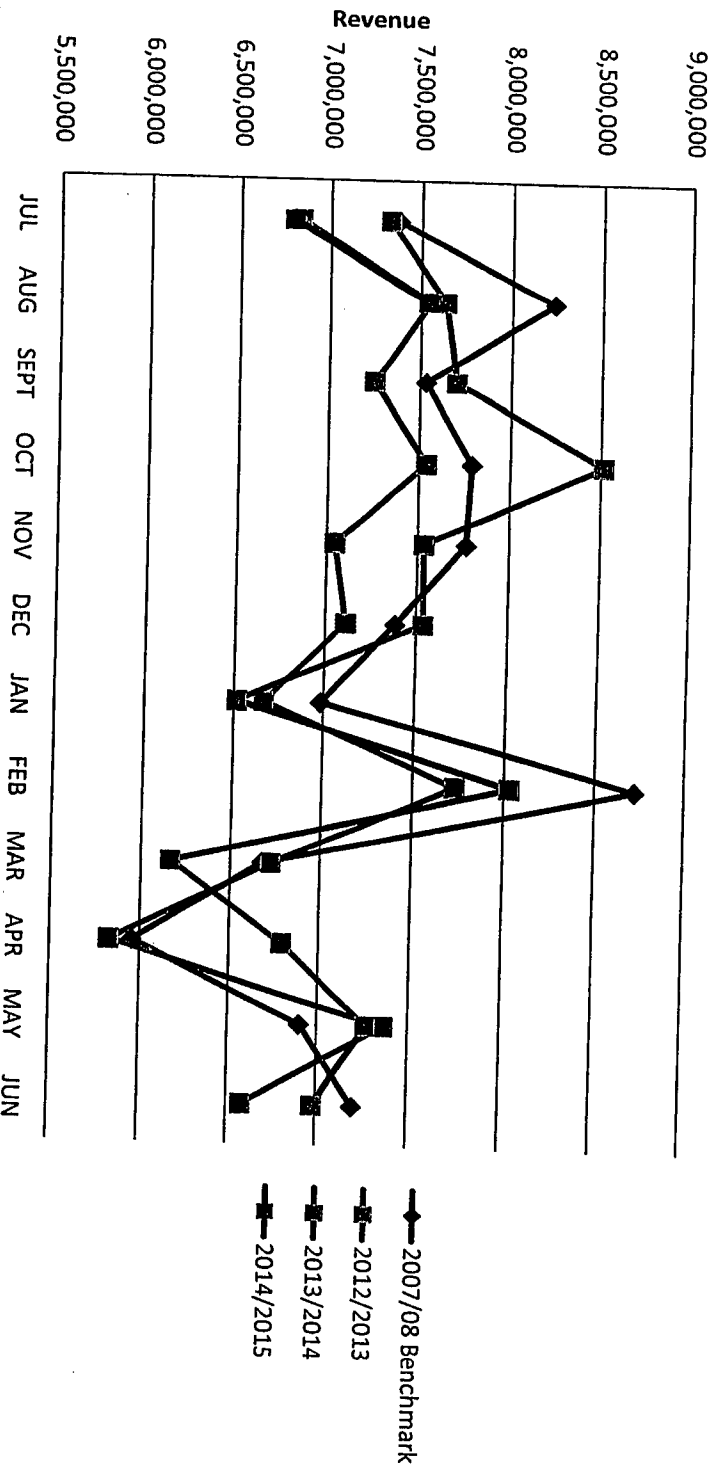
Category	Cumulative YTD (May - June Activity)			Percent Difference
	Jul-Aug. 2014-2015	Jul-Aug. 2013-2014	Dollar Difference	
Agriculture, forestry, hunting, fishing	28,928	44,295	(15,367)	-34.65%
Mining	750	797	(47)	0.00%
Utilities	389,619	355,208	34,411	9.69%
Construction	1,448,094	1,619,180	(171,086)	-10.57%
Manufacturing	257,179	239,856	17,323	7.22%
Wholesale	287,296	216,677	70,619	32.59%
Retail	4,061,764	4,491,453	(429,689)	-9.57%
Transportation & warehousing	28,520	29,915	(1,395)	-4.66%
Information and Cultural Indust	607,590	588,602	18,988	3.23%
Finance & Insurance	179,636	184,794	(5,158)	-2.79%
Real estate, rental & leasing	275,398	432,040	(156,642)	-36.26%
Professional, Scientific, Tech	1,417,775	1,475,055	(57,280)	-3.88%
Management of companies	27,804	30,982	(3,178)	-10.26%
Admin & Support, Waste Mgt	146,766	123,393	23,373	18.94%
Educational Services	43,590	57,466	(13,876)	-24.15%
Health care and social assist	817,969	707,062	110,907	15.69%
Arts, Entertainment & Recr	99,599	91,293	8,306	9.10%
Accommodation & Food	1,968,555	1,994,495	(25,940)	-1.30%
Other Services	1,665,778	1,749,499	(83,721)	-4.79%
Public Administration	0	0	0	0.00%
Unclassified	134,542	96,434	38,108	39.52%
State reimb-food/med tax	1,639,120	1,713,159	(74,039)	-4.32%
Muni. Equivalent Distribution	63,479	38,528	24,951	64.76%
Total Distribution	15,589,751	16,280,183	(690,432)	-4.24%

City of Santa Fe
GRT Analysis By Category
Fiscal Years 2013-14 vs. 2012-2013 and 2007-2008

Cumulative YTD
(May Activity)

Category	August 2014-2015	August 2013-2014	August 2007-2008	Dollar Dif FY 14-15 vs FY 13-14	Percent Dif FY 14-15 vs FY 13-14	Dollar Dif FY 14-15 vs FY 07-08	Percent Dif FY 14-15 vs FY 07-08
Agriculture, forestry, hunting, fishing	2,039	18,419	56,665	(16,380)	-88.93%	(54,626)	-96.40%
Mining	0	797	60	(797)	0.00%	(60)	0.00%
Utilities	194,026	205,669	141,452	(11,643)	-5.66%	52,574	37.17%
Construction	760,357	767,269	1,460,014	(6,912)	-0.90%	(699,657)	-47.92%
Manufacturing	126,996	121,801	193,198	5,195	4.27%	(66,202)	-34.27%
Wholesale	166,572	109,883	182,995	56,689	51.59%	(16,423)	-8.97%
Retail	2,104,627	2,278,868	2,640,850	(174,241)	-7.65%	(536,223)	-20.30%
Transportation & warehousing	15,185	14,682	54,300	503	3.43%	(39,115)	-72.03%
Information and Cultural Indust	313,769	290,814	124,597	22,955	7.89%	189,172	151.83%
Finance & Insurance	110,835	88,395	81,488	22,440	25.39%	29,347	36.01%
Real estate, rental & leasing	139,542	191,869	187,519	(52,327)	-27.27%	(47,977)	-25.59%
Professional, Scientific, Tech	784,486	785,848	685,612	(1,362)	-0.17%	98,874	14.42%
Management of companies	9,572	10,808	34,742	(1,236)	-11.44%	(25,170)	-72.45%
Admin & Support, Waste Mgt	87,787	65,223	52,228	22,564	34.60%	35,559	68.08%
Educational Services	19,470	24,041	19,449	(4,571)	-19.01%	21	0.11%
Health care and social assist	416,502	367,184	324,703	49,318	13.43%	91,799	28.27%
Arts, Entertainment & Recr	69,826	58,678	41,316	11,148	19.00%	28,510	69.01%
Accommodation & Food	998,413	978,266	866,727	20,147	2.06%	131,686	15.19%
Other Services	891,909	963,929	892,803	(72,020)	-7.47%	(894)	-0.10%
Public Administration	0	0	68	0	0.00%	(68)	0.00%
Unclassified	95,718	72,738	195,384	22,980	31.59%	(99,666)	-51.01%
State reimb-food/med tax**	856,993	872,875	716,177	(15,882)	-1.82%	140,816	19.66%
Muni. Equivalent Distribution	33,414	19,660	0	13,754	69.96%	33,414	0.00%
Total Distribution	8,198,038	8,307,716	8,952,347	(109,678)	-1.32%	(754,309)	-8.43%

Comparison of 3 YRS to Benchmark



Comparison of Budget vs Actual FY 13-14

