

CITY CLERK'S OFFICE

Agenda DATE 1/31/14 TIME 11:25 a SERVEU BY Yelanda Breen

CITY OF SANTA FE AUDIT COMMITTEE MEETING CITY COUNCILORS' CONFERENCE ROOM Wednesday, February 5, 2014 - 2:00 P.M.

- 1. CALL TO ORDER
- 2. **ROLL CALL**
- 3. APPROVAL OF AGENDA
- 4. APPROVAL OF MINUTES:
 - January 8, 2014
- 5. STATUS REPORT FROM CITY OF SANTA FE, AUDIT & FINANCE DEPARTMENTS:
 - Status of Audits (Internal Audit) (send in advance & attach)
 - Gross Receipts Tax Report, (monthly)
 - Lodger's Tax Report.
- 7. **SUB-COMMITTEE REPORTS:**
 - Internal Audit.
 - False Alarm Monitoring System Audit (Draft);
 - Discussion of Fraud Waste and Abuse Hotline Bill;
 - Set up budget;
 - RFP;
 - Risk Assessment:
 - Budget:
 - Money for travel to conference in May.
- 8. **OLD BUSINESS**
- 9. **NEW BUSINESS**
 - 2008 Park Bond Issue, updated status
 - Lisa Martinez, Presidio Report
- 10. OTHER MATTERS FROM THE COMMITTEE
 - Invite Jon Bulthuis, Director, Transit, to discuss Federal Transit Administration, Financial Management Oversight Audit.
- ITEMS TO REPORT TO THE CITY MANAGER 11.
- 12. **NEXT MEETING DATE:**
 - Next meeting scheduled March 5, 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.

SUMMARY INDEX CITY OF SANTA FÉ AUDIT COMMITTEE February 5, 2014

	ITEM	ACTION TAKEN	PAGE(S)
1.	CALL TO ORDER		
2.	ROLL CALL	Quorum Present	1
3.	APPROVAL OF AGENDA	Approved as modified	1
4.	APPROVAL OF MINUTES		
	 January 8, 2014 	Approved as amended	2
5.	STATUS REPORTS FROM CITY AUDIT & FINAN	CE DEPARTMENTS	
	a. Status of Audits	Reported by Ms. Kerr	6-7
	b. Gross Receipts Tax Report	Discussed	7
	c. Lodgers Tax Report	Discussed	5
7.			
	a. Internal Audit		
	 False Alarm Monitoring System 	Discussion	7, 9
	 Fraud Waste and Abuse Hotline Bill 	Discussion	8
	 Risk Assessment 	Discussion	9 8
	 Budget 	Discussion	8
	Conference Travel Money	Not Discussed	9
8.	OLD BUSINESS	Discussion	9-10
9.	NEW BUSINESS		
	a. 2008 Park Bond Issue Update	Discussion	6
	b. Lisa Martínez - Presidio Report	Discussion	3-6
10.	OTHER MATTERS FROM THE COMMITTEE		
	a. Invite Jon Bulthuis to discuss FTA Review	Discussed	10
11.	ITEMS TO REPORT TO THE CITY MANAGER	None	10
12.	NEXT MEETING DATE: March 5, 2014	Announced	11
13.	ADJOURNMENT	Adjourned at 4:20 p.m.	11

MINUTES OF THE

CITY OF SANTA FÉ

AUDIT COMMITTEE

February 5, 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 Vice-Chair Randy Randall on this date at approximately 2:00 p.m. in the City Councilors' Conference Room at City Hall, 200 Lincoln Avenue, Santa Fé, New Mexico.

2. ROLL CALL

Roll call indicated the presence of a quorum as follows:

Members Present:

Randy Randall, Vice-chair Hazeldine Romero Clark de Schweinitz, J.D

Members Absent:

Maurice A. Lierz, Chair [excused] Marc A. Tupler, [excused]

Others Attending:

Liza Kerr, Internal Auditor Lisa Martínez, Marcos Tapia, Finance Director Carl Boaz, Stenographer

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

Ms. Romero moved to approve the agenda as presented. Mr. de Schweinitz seconded the motion and it passed by unanimous voice vote.

4. APPROVAL OF MINUTES

• January 8, 2014

Ms. Romero requested the following changes to the minutes:

On page 2, line 118 - the corrected name in the December minutes should be Ricci.

On page 5, line 262 it should have said 25 CEU's in government accounting.

On page 6, line 273 the minutes should add "and the City pay for her lodging and travel."

On page 7, line 317 it should say "Mr. Tapia earlier said about Atkinson not being eligible to do the 2014 CAFR audit."

Ms. Kerr requested the following changes to the minutes:

On page 3, line 132, it should say "now posted on the state auditor's web site."

On page 3, line 145, it should say, "The BDD Audit was waiting for the CAFR audit to be completed."

On page 4, line 188, it should say, "Ms. Kerr said Ms. Martínez presented it to Finance last night."

Vice-Chair Randall requested a change on line 386 that the points A, B, and C from Chair Lierz' memo be included in the recommendation:

- "A. Amend the Resolution 2013-80 to provide for a special external audit to cover the entire expenditure period from the beginning to March 31, 2014.
- B. Include the City's Audit Committee in this process for the determination of the procedures to conduct a special audit of the expenditures of funds charged against the 2008 Bond funds.
- C. Considering the fact that the present external auditor, Atkinson & Co. Ltd., has annually audited most if not all of such budgeted expenditures that have been charged against the 2008 Bond funds of approximately \$30,300,000. Such annual expenditures were included in the annual CAFR audits and would have been audited to a higher materially level, than the needs of a separate audit at a \$30,300,000 level, for such 2008 Bond funds."

Ms. Romero moved to approve the minutes of January 8, 2014 as amended. Mr. de Schweinitz seconded the motion and it passed by unanimous voice vote.

Mr. de Schweinitz was curious about the park bond issues. There was a good memo and conversation went on afterwards. He asked if there were some loose ends.

Ms. Kerr said Ms. Bette Booth would be here later to address it.

Vice-Chair Randall said those were passed on to Councilor Wurzburger. He didn't think there was anything left to do and Ms. Booth would provide an update later on.

Mr. Tapia said there was a draft resolution written for Councilor Wurzburger. The biggest thing was the scope and what was going to be audited exactly. Mr. Lierz appeared before the City Council

Mr. Tapia said materiality was different. It wasn't something they looked into. Every voucher and procurement document could be part of the lottery to be looked at.

Vice-Chair Randall noted that the auditor could choose the level of the materiality. The Council said there would be an audit and the Audit Committee's role now was in audit selection participation and to follow it to make sure it was properly done. The Audit Committee needed to be careful not to take on the Finance Committee role.

Vice-Chair Randall moved to amend the agenda and hear Ms. Lisa Martínez next and then after that to hear Ms. Bette Booth. Ms. Romero seconded the motion and it passed by unanimous voice vote.

9. **NEW BUSINESS**

Lisa Martínez - Presidio Report

Ms. Martinez said this was a draft strategic plan about where the City was headed and what we want to do in response to the Presidio Report and prepare for the budget cycle. This was a generic strategic plan. It involved a lot of time to do it correctly. The City was at the very beginning stages on it. As she was new to the position, she wanted to put together some base line information for our initiative for IT and identify the things in Presidio that were urgent in order to take care of that immediately.

- Mr. de Schweinitz thought they said there were some procedures that were not there.
- Ms. Martínez said it was some policies.
- Mr. Tapia explained that Robert Romero was here and wanted Presidio to look at the overall structure to see if there were weaknesses in security and determine that the people in positions were adequate and have one over the top view and Presidio gave recommendations.
 - Ms. Kerr said Presidio did review the data center component and also looked at other things.

Ms. Martínez said it was an overall assessment or review. They looked at staffing, governance, structure and how many staff IT had compared with other departments. It was a good assessment and a good starting point for her just coming into this job.

The report pointed out a critical element - that the City didn't really have guidance, direction and leadership in IT. She was brought in to handle that and she needed the steering committee for IT. They had one meeting right before she started and there have been two since then.

They discussed committee responsibilities. One was to review major IT initiatives to make sure they had alignment with the organization's overall goals, etc. They had to have a disaster recovery plan and that was a priority.

There were grant monies coming to the City and the City had lots of polices and could implement them and send the applications off to the federal government including training for security, the disaster recovery plan, hardware disposal and life cycle. Those were all implemented now. They went into effect by the end of October.

Vice-Chair Randall was impressed that so much got accomplished.

Ms. Kerr said they also needed to clear the findings on IT.

Ms. Martínez asked for another copy and Ms. Kerr agreed to send it to her.

Mr. Tapia thought that would help with other audits too. They were about 80% clear with the findings and should be finished in a month.

Ms. Martínez found the acceptable internet usage policy, dated 2003. Unfortunately it was the most recent one they had. So they were working on it now.

Vice-Chair Randall asked who reviews and approves the policies before using them.

Ms. Martínez said it was Mr. Tapia, Finance, and the City Manager. She showed the signature page. They were now setting up the training schedule for all city staff.

Ms. Kerr asked her to highlight the other findings.

Ms. Martínez said the low hanging ones were network refreshing, mobility, wireless infrastructure and data center facilities. The second category were initiatives that also had barriers and were beyond the available budget and would provide efficiencies including the Data Center Infrastructure, Server, Disaster Recovery, and Mobility.

Based on what the Councilors came up with, we provided that to Presidio. An issue of proprietary non copying was cleared.

The third category were the "Must Haves" to change City efficiencies to serve our constituents. Many of them were not clearly defined and require some leadership. They included IT governance and reform, document imaging and management, broadband initiative; communications, collaborations, upgrade and replacement; and mobile radio upgrades.

Mr. Tapia clarified that not everything she mentioned was in that report.

Ms. Martínez said the fourth category were the many pitfalls and things to avoid. Those were not on this list. Everything that was here they had to do so she was taking it to the IT steering committee and the departments.

The City Manager sent Ms. Martínez to a two-day strategic planning course. And while she came out of

it very excited about the possibilities she was also a little dejected at how much work it would take. They were at an odd place now with administration about to change. So it could all change in another month. She told the steering committee that she was backing off in favor of some basics as a foundation for whoever comes into office next month.

They put together a basic inventory plan to distribute to everyone. It was straightforward with serial number, age, etc. lap tops, printers, and maybe even flash drives.

Mr. Tapia said it was anything that was digital related.

Ms. Martínez gave them a better perspective for what was needed to clarify accountability. Mr. Tapia applauded everything she accomplished.

Ms. Martinez said she was collecting a wish list from other departments about where they would like to be in the next few years from an IT perspective so we could better work with them and the things we need to plan for in our budget. She was really just trying to get folks to change from crisis management mode to think about the future and the latest and greatest things. We should be able to move beyond maintenance issues and separate what we could do right away from those that require a work order. We have to organize in a way to compartmentalize our tasks instead of just running around. We need to figure out how to improve everyone's perception of all the good we do.

Vice-Chair Randall asked for an update on the rest of the findings for next month. He hoped the new administration didn't choose to change everything.

Ms. Kerr thought it was a good time to do that.

Ms. Martinez said that was the main gist of it. She had a good road map and was working on development of a budget with the most critical items which were at the end of their life cycle.

Vice-Chair Randall asked her about the makeup of the steering committee.

Ms. Martínez said it was Mr. Tapia, Mr. Snyder, Mr. O'Reilly, Mr. Pino, the HR Director and the Fire Chief. Eventually, they would add outsiders from the community who used the City web site.

Vice-Chair Randall asked if it was permanent. Ms. Martínez agreed.

Mr. Tapia said the Audit Committee could help at some point on revenue source to request virtual servers that have the capacity for information rather than going into boxes to find what staff needed.

Vice-Chair Randall said it appeared from the original audit that they were not even using the current resources correctly and it looked like Ms. Martínez was turning that around. That was huge. We would certainly support more resources. We also need to be comfortable that our present resources were being used properly. Ms. Kerr's report would help. He thanked Ms. Martínez for her report.

2008 Park bond Issue - updated status

Ms. Booth thanked the Committee for letting her speak. She said Councilor Wurzburger had asked her to let the Committee know that she was following the Audit Committee's advice and submitted a resolution with that intent to have a procedure audit and to include POSAC and BTAC for input. The resolution would go to Public Works on Monday, Finance on Tuesday the 17th, and to Council on the 26th. Councilor Wurzburger didn't expect any opposition for it.

Vice-Chair Randall thanked Ms. Booth for her report.

5. STATUS REPORT FROM CITY OF SANTA FÉ AUDIT AND FINANCE DEPARTMENTS

Status of Audits (Internal Audit)

Ms. Kerr said there was not much to report on them. She did include the SWMA audit for review. She would put that on her chart as completed.

Mr. de Schweinitz asked if the Committee needed to make a decision how to respond to the findings.

Mr. Tapia said they had very little other than the Committee's recommendation that staff follow through with management responses to the findings.

Ms. Kerr wanted to track all of the findings but administratively it was too much for her to do.

Ms. Romero suggested, at this point, just having the audit get back to her with the status of findings.

Ms. Kerr agreed.

Vice-Chair Randall asked Ms. Kerr to start a list of all she should be doing but couldn't because of not enough hours in the day. If the Committee supports expansion of the department, it had to be justified. So he thought they needed to start the list of all the things that should get done but could not without more staff.

Secondly on the list would be what Ms. Martínez said on the help desk. It was not our job to go out and dig into it and find out. But send a note that you expect in 50 days how you would respond to the findings in your audit. Whatever number of days you want. And then send them an email when they report and expect to get an update in six months.

Mr. Tapia thought that was great idea but for some of them, the City didn't have oversight so they might not respond at all. But if the need of the Audit Committee was explained, perhaps they would respond.

Vice-Chair Randall agreed it was different for them but if a city department chooses not to respond, that was an issue. For the others, she could just report that they didn't respond.

Mr. Tapia agreed.

Vice-Chair Randall asked if we were planning to expand the audit department next year.

Mr. Tapia said that would still have to go through the Finance Committee. That might change after March 4.

Gross Receipts Tax Report

Mr. Tapia said the February report would tell us about December's results. We were back down to \$2.7 million ahead of last year. So with the increases it was getting closer to 2007-2008. One important thing to consider in looking at this was that TRD said it was spread out, so it was a general economy increase. That made him optimistic. There was annexation and different union contracts also to contend with. IT requested an expansion also.

The other point was that March that would tell him about a nice little bump from annexation. He was anxious to see it.

Vice-Chair Randall raised the issue of internal instead of external audits in the future as a factor.

Lodger's Tax Report

Mr. Tapia said they didn't have a big bump in Lodgers Tax receipts.

Vice-Chair Randall commented that the lodging didn't vary a whole lot. But next year with 200 rooms at Drury, that might affect the receipts.

Mr. Tapia said auditing of lodgers would be a surprise to the lodgers. They might take it to Legal, depending on the outcome.

7. SUB-COMMITTEE REPORTS

- Internal Audit
 - a. False Alarm Monitoring System Audit (Draft)

Ms. Kerr said this audit remained confidential so it would need to be discussed in executive session.

Mr. de Schweinitz moved to go into executive session pursuant to NMSA 1978 Article 10-15-1 (H) (2) to discuss confidential audit material. Ms. Romero seconded the motion and it passed by unanimous roll call vote with Vice-Chair Randall, Mr. de Schweinitz and Ms. Romero voting in favor and none against. The Committee went into closed executive session at 3:07 p.m.

At 3:19 p.m., the Audit Committee returned to open session. Vice-Chair Randall announced to the public that during the executive session no actions were taken and the only matters discussed pertained to the draft confidential False Alarm Monitoring System Audit.

d. Budget

Ms. Kerr said she was being told that she had no separate budget.

Mr. Tapia explained that it was under the Common Budget category. It would show as its own budget. It was the same as with the City Manager and City Clerk as Internal Auditor.

Vice-Chair Randall asked about expansion.

Mr. Tapia suggested they put in an approximate cost of having insurance in there and come up with a number and give a copy to Celeste to submit as part of the budget. He said a city this size needed an audit group. It should have at least 2-3 people.

Vice-Chair Randall said the Committee should ask for three staff.

Mr. Tapia noted that the City spent almost \$40,000 on the parking audit and had a few personnel issues and it could have been done internally. The Parks Bond could also be done internally. Right now the City were looking at \$40-80,000 for that audit, depending on the scope. There was so much more like that the City could do internally. One FTE would be \$90,000.

Vice-Chair Randall said people perceive it would not be independent and the Audit Committee was key to dealing with that issue. Independence was independence of operation.

Mr. Tapia agreed. It was a matter of having the credentials.

Mr. de Schweinitz pointed out that if Ms. Kerr did more audits, we would have to revise our plan.

a. False Alarm Monitoring System Audit (Draft) (continued)

Mr. de Schweinitz moved to return to executive session pursuant to NMSA 1978 Article 10-15-1 (H) (2) to discuss confidential audit material. Ms. Romero seconded the motion and it passed by unanimous roll call vote with Vice-Chair Randall, Mr. de Schweinitz and Ms. Romero voting in favor and none against. The Committee went into closed executive session at 3:28 p.m.

At 4:00 p.m., the Audit Committee returned to open session. Vice-Chair Randall announced to the public that during the executive session no actions were taken and the only matters discussed pertained to the draft confidential False Alarm Monitoring System Audit.

b. Discussion of Fraud, Waste and Abuse Hotline Bill

Ms. Kerr said the next step regarding this hotline was to set up a budget. She noted that \$6,000 was put in the request as shown in the packet. Once set up, they could issue an RFP.

Vice-Chair Randall added that hopefully, she wouldn't manage it.

Ms. Kerr said it was on her plate anyway.

Vice-Chair Randall asked that it be added to the justification for budget expansion.

Mr. de Schweinitz agreed with the justification process.

Ms. Kerr said she wanted to do things correctly but couldn't with all this load.

Ms. Kerr said she included the expansion request as a BAR and Celeste was helping her do that.

c. Risk Assessment/Audit Plan

Ms. Kerr reported she was sending that plan out this week. It had to go to the Finance Committee 60 days before year end. She needed to do additional interviewing and could meet the deadline. It goes to cashiers, purchasing and risk management with a memo directly to her.

Vice-Chair Randall reasoned that next month the plan would come to the Committee with the final review at the April meeting.

e. Money for conference travel in May

This matter was not discussed.

8. OLD BUSINESS

Ms. Romero recalled that last time, the Committee discussed the airport issue.

Ms. Kerr said there was no report. She would meet with Francey Jesson (the Airport Manager) to go over it.

Vice-Chair Randall asked if the Lodgers' Tax audit was on the audit report.

Ms. Kerr said they were moving forward with it.

Page 9

Vice-Chair Randall said any lodging facilities that suggested to the audit firm that they no longer have records should be put on the two-year list or the one-year audit list.

Ms. Kerr had not heard back from them that they couldn't produce the records.

Vice-Chair Randall said he was told that Marriott didn't have the records so they should be audited again.

9. NEW BUSINESS

New Business was considered earlier in the meeting.

10. OTHER MATTERS FROM THE COMMITTEE

Vice-Chair Randall said the City Manager told him the Chairman had not been reappointed. He asked when the terms expired.

Ms. Kerr said the term ran from November 2013 and agreed to find out more about it. She was planning for a "Muchas Gracias" recognition for Maurice Lierz. It would be done at a City Council meeting, maybe as late as April. She said the terms for Mr. Tupler, Ms. Romero and Mr. Lierz were expired.

• Invite Jon Bulthuis, Transit Director, to discuss Federal Transit Administration Financial Management Oversight Audit

Mr. Kerr announced that Mr. Bulthuis would come in April. She already sent the members a summary of the findings.

Mr. de Schweinitz asked if the Committee wanted to quiz him on it.

Ms. Kerr said there were quite a few findings and all but one or two had been cleared.

Vice-Chair Randall would like a written summary from Ms. Kerr that reported what has been done. He asked if she could update that for the April meeting.

Ms. Kerr agreed and explained that Mr. Bulthuis just couldn't come today but was confirmed for April. She also wanted to invite Marty Mathisen to come and go over the CAFR. And then next month the new person would be coming. It depends when the council meeting is.

11. ITEMS TO REPORT TO THE CITY MANAGER

There were no items to report to the City Manager.

12. NEXT MEETING: March 5, 2014

13. ADJOURNMENT

The meeting was adjourned at 4:20 pm.

Approved by:

Randy Randall, Vice-Chair

Submitted by:

Carl Boaz for Carl G. Boaz, Inc.

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\$ 2.302,343 49.81% \$ 2.554,616 10.96% \$ 2.507,470 -1.85% \$ 2.999,200 3.62% \$ 2.261,971 Flecal Year Flecal Year Hornthy Flecal	\$ 2,202,343 -46,81% \$ 2,554,616 10,96% \$ 2,507,470 -1,86% \$ 2,569,209 3,62% \$ 2,561,971 Fiberal Vear Monthly 2009-2010 Fiberal	\$ 2,202,343 46,81% \$ 2,554,618 10,96% \$ 2,507,470 -1,85% \$ 2,589,209 3,62% \$ 2,561,971 Filecal Vear 2009-2010 Filecal Vear 2009-2010 Filecal Vear 2009-2010 Monthly 5,200,201 Fiscal Vear 2009-2010 Monthly 5,200,201 Fiscal Vear 2012-2013 Monthly 6,51,300 Fiscal Vear 2012-2014 Monthly 6,51,300 Fiscal Vear 2012-2014 Monthly 7,51,300 Fiscal Vear 2012-2014 Monthly 8,51,300 Fiscal Vear 4,51,201 Monthly 8,51,300 Fiscal Vear 4,51,201 Monthly 8,51,300 Fiscal Vear 4,51,201 Monthly 8,51,300 Fiscal Vear 4,51,300 Fiscal Vear 4,51,300 Monthly 8,51,300 Fiscal Vear 4,51,300 Fiscal Vear 4,51,300 <td>Cumulative Months</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>ı</td> <td></td> <td></td>	Cumulative Months									ı		
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Fibral Vear Febral Vear 2010-2011 W. Gain/Loss 2013-2014 Worthly Fiscal Vear Monthly F	Fiscal Year 2006.00	Fiscal Year Fiscal Year Monthly Fiscal Year Mo										1		
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\$ 150,008 16,19% \$ 148,729 -0.85% \$ 12,611 -16% \$ 168,62 27% \$ 229,566 36,27% \$ 214,072 -6.73% \$ 207,561 -3% \$ 224,177 16% \$ 206,499 -7,00% \$ 221,665 -9.07% \$ 107,561 -0% \$ 224,117 13% \$ 280,131 -6.13% \$ 262,165 -9.07% \$ 361,360 38% \$ 224,117 13% \$ 3,099,636 -4.11% \$ 262,165 -9.07% \$ 361,360 38% \$ 3244,478 \$ 1,621,478 \$ 1,726,756 -48.81% \$ 1,916,964 10.96% \$ 1,880,603 -1.85% \$ 1,948,657 3.62% \$ 1,621,478 ************************************	\$ 150,008 1.5,19% \$ 148,729 -0.85% \$ 12,611 -16% \$ 168,622 27% \$ 229,566 3-6,77% \$ 207,561 -36% \$ 207,561 -36% \$ 126,570 16% -17% \$ 206,489 -7,00% \$ 207,561 -36% \$ 207,561 -36% \$ 224,477 15% \$ 206,489 -7,00% \$ 361,360 -36% \$ 361,360 38% \$ 224,477 15% \$ 3,099,638 -8,11% \$ 3,262,376 -5,25% \$ 3,286,877 \$ 3,484,478 \$ 1,921,478 \$ 1,726,736 -8,17% \$ 1,915,964 10,96% \$ 1,806,603 -1,85% \$ 1,921,478 *** *** *** *** *** *** *** *** *** **	\$ 150,008 16,19% \$ 148,729 -0.85% \$ 125,611 -16% \$ 168,622 27% \$ 229,566 36,27% \$ 214,072 -6.75% \$ 207,561 -3% \$ 224,670 16% \$ 206,469 -7,00% \$ 196,560 -3.66% \$ 207,561 0% \$ 224,117 15% \$ 288,131 -6,13% \$ 262,165 -9.07% \$ 361,360 38% \$ 224,117 13% \$ 3099,636 -4,11% \$ 326,376 5,28% \$ 3,285,671 \$ 344,478 \$ 1,91,178 \$ 1,726,756 -48,81% \$ 1,916,964 10.96% \$ 1,880,603 -1,85% \$ 1,948,667 3,62% \$ 1,921,478 **** *** *** *** *** *** *** *** *** *	February						%8-	69	2%		-100.00%	
\$ 229.566 3-27% \$ 214,072	\$ 229.566 3-27% \$ 214,072 4.77% \$ 207.561 -3% \$ 240,570 16% -7.00% \$ 220,469 -7.00% \$ 198,840 -3.69% \$ 197,961 -0.9% \$ 224,417 13% -7.00% \$ 2.224,417 13% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% -7.00% \$ 2.224,417 13% \$	\$ 229.566 3-27% \$ 214.072	March	-			-0.85%		-16%		27%		-100.00%	
\$ 228,131 -6.13% \$ 282,165 -9.01% \$ 361,350 0% \$ 224,117 13% 13% 13.28,131 14.5 3.28,135 0.36% \$ 1.95,671 14.6 1.0.61% \$ 3.28,135 0.36% \$ 1.96,657 14.6 1.0.61% \$ 1.96,603 14.85% \$ 1.96,657 3.62% \$ 1.921,476 14.85% \$ 1.921,476 14.85% \$ 1.	\$ 226.499 -7.00% \$ 198.840 -3.69% \$ 197.961 0% \$ 224.17 13% -11% \$ 288,131 -6.13% \$ 262,165 -9.01% \$ 361,350 36% \$ 220,970 -11% -11% \$ 3,099,635 -4.13% \$ 3,262,176 \$ 3,265,871 \$ 3,494,478 \$ 1,921,478 \$ 1,921,478 \$ 1,726,756 -48.81% \$ 1,916,964 10.96% \$ 1,880,603 -1,85% \$ 1,948,667 3,62% \$ 1,921,478 Figure 2012,016 2012,016 2012,016 2012,016 2012,016 2012,016 2012,016 British 2012,016 2012,016 2012,016 2012,016 2012,016 2012,016	\$ 206.459 -7.00% \$ 198.840 -3.65% \$ 197.961 0% \$ 224,117 13% -11% \$ 3.20,470 -	April				-6.75%	\$ 207,561	-3%	€>	16%		-100.00%	
\$ 288,131 -6.13% \$ 262,165 -9.01% \$ 361,350 38% \$ 320,970 -11% 1.521,478	\$ 288,131	\$ 3.099,536	May	\$ 206,46		Ì			%0	69	13%		-100 00%	
\$ 3,099,636	\$ 1,726,756	\$ 1,726,756	June	-1		1	-9.01%	\$ 361,350	38%	s	.11%		-100.00%	
\$ 1,726,756	\$ 1,726,756	\$ 1,726,756	iscal YearTotals		\perp	- 1	5.25%			- 1				
\$ 1,726,756 48.81% \$ 1,916,964 10,96% \$ 1,880,603 -1,85% \$ 1,948,657 3,62% \$ 1,921,478 ETCM. **TOWN TANK THE STATE OF TANK TANK THE STATE OF TANK THE STATE	\$ 1,726,756	\$ 1,726,756 -48,81% \$ 1,916,964 10,96% \$ 1,880,603 -1,85% \$ 1,948,657 3,62% \$ 1,921,478	Cumulative Months									ı		
Taring a fair a			/ - NovemberTotals	\$ 1,726,75		1 1	10.96%	\$ 1,880,603					-1.39%	
A-TIT 100-100 1 A-GIT 100-100	\$100-100 \$100-100	Takenous Anna Santana Anna Santana San				ALC: NO.	10		(C)	200 ·		TIME THE STATE OF	1100	
TOPING TO	See the state of t	T. CANDON G. CANTON CO. TO ACCOUNT TO SECURITY CO. CANDON CO. CAND							100		NCC 0		STATE OF THE PERSON NAMED IN	
ANGEORGE CANDERS OF THE PROPERTY OF THE PROPER	N. C. C. C. C. C. C. C. C. C. C. C. C. C.	ACCRETOR ASSISTS AND ACCRET THE STATE OF STATE O	o Liter Commentate In Print						di di			100		
TO CONTROL	TO CONTROL OF THE STATE OF THE	il Cordo district Cords to cordo cordo activity				910	The state of	No. of Street	2118	2012	100	2013	7 710	
							10.95%	4,346,073	1.80%	3 4 5 6 205	3.625		X COST	

Cityof Santa Fe, New Mexico Memory of Santa Fe, New Mexico

DATE:

January 15, 2014

TO:

Finance Committee

FROM:

Marcos A. Tapia

Finance Director

SUBJECT:

Gross Receipts Report

BACKGROUND AND SUMMARY:

Update of Gross Receipts Tax Report received in January 2013 (for November 2013 activity).

ACTION:

For your information.

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

	BENCHMARK YEAR	KYEAR	#	1000										
MONTH	FY Actual 2007/08	% Jic/Dec	FY Actual 2010/11	nc/Dec	FY Actual 2011/12	% Inc/Dec	FY Actual 2012/13	% Inc/Dec	FY Actual 2013/14	% Inc/Dec	\$ Diff to PY	FY Budget 2013-14	% Actual to Budget	Over/Under Budget
	7 076 700	16 300/	R 263 785	%90 a	8	9 82%	6 839 744	-0.41%	7.330.377	7.17%	490.633	6,828,071	7.36%	502,306
ج ج ج	9 787 747	2.58%	7,692,859	4.32%	7,651,436	0.54%	7,557,228	1.23%	7,638,713	1.08%	81,486	7,544,330	•	94,383
S P P	7 534 469	30%	6.865.871	4.91%		4.31%	7,251,040	1.24%	7,703,661	6.24%	452,621	7,238,665	6.42%	464,996
) C	7 792 052	4.44%	7,300,775	2.35%	•	2.13%	7,541,435	1:14%	8,517,763	12.95%	976,328	7,528,565	•	989, 198
) N	7 767 989	2.05%	6.788.772	-1.43%	•	5.61%	7,047,078	-1.71%	7,535,998	6.94%	488,920	7,035,052		500,946
	7.385.740	-2.52%	6,492,101	-2.60%	_	1.30%	7,114,531	8.18%	7,538,502	5.96%	423,971	7,102,389		436,113
N N	6 986,767	4.62%	6.284,002	2.70%		5.89%	6,672,604		6,521,060	-2.27%	(151,544)	6,661,216	-2.10%	(140,156)
88	8.725.121	8.61%	7,786,459	2.88%	8,240,913	5.84%	7,731,934	'				7,718,739		
MAR	6.680.180	-4.15%	5,705,183	-1.20%	6,242,865	9.42%	6,728,219	7.77%				6,716,737		
APR	5,957,049	-4.68%	5,775,585	1.59%	6,318,974	9,41%	5,828,888	-7.76%				5,818,941		
¥	6,903,178	-34.00%	6,821,323	3.67%	7,132,860	4.57%	7,364,997	3.25%				7,352,428		
S	7,201,012	4.48%	6,687,665	7.65%	6,249,687	-6.55%	6,584,103	5.35%				6,572,867		
TOTALS	\$88,547,033	2.07%	\$ 80,454,380	0.54%	\$ 83,723,413	4.06%	4.06% \$84,261,803	0.64%	\$52,786,075		\$ 2,762,414	\$84,118,000		\$ 2,847,787
Prior Years' July-Jan	Prior Years' Comparison July-Jan \$53,080,494	 4.01%	\$47,678,165	.1.09%	\$49,538,114	3.90%	\$50,023,660	%86.0	\$52,786,075	5.52%	\$2,762,414	\$49,938,288	5,39% 40%	\$2,847,787
									Budget vs. Actual year-to-tain comparison to prior year-to-date Current Actual year-to-date comparison to prior year-to-date Current Actual year-to-date comparison to FY 07-08 year-to-	rear-to-date c	omparison to p omparison to F	rior year-to-dati Y 07-08 year-to-	•	2,762,414 (294,419)

Jaly 2005	Ibly 2005 1/4% GRT increase: WATER	crease: W.	ATER		The state of the s			Ī						
	FY Actual	X	FY Actual	*	FISCAL YR	*	FISCAL YR	×	FISCAL YR	*		FY BUDGet	% Actua:	A Actual Cverioring
HUNCH	2007/08	Inc/Dec	2010/11	Inc/Dec	2011/12	Inc/Dec	2012/13	Inc/Dec	2013/14	Inc/Dec	\$ Diff to PY	2013-14	to Budget	Budget
								Ī						
2	623 067	14 350%	545 OF 1	7 89%	598 654	9.65%	600,324	0.28%	642,087	6.96%	41,763			47,498
3	2000	2			000	7000	000 039	1 2000	860,004	1 52%	10.00	-	2.50%	16.298
250	714,599	-95.00%	6/1,821		670'/00	5.02%	700'600	1.6370	100'000	1.06.0		_		700
Tour S	653 432	% 700	597.858	4.98%	625,006	4.54%	634,132	1.46%	674,853	6.42%	40,722			40,700
į (878 530	20794	636 744		648.133	1.79%	659.894	1.81%	742,357	12.50%	82,463	653,589	•	88,768
3		3	10000		628 622	F 96%	R18 187	•	659 904	7.09%	43.717		8.13%	49,604
2	007'8/9	4.4 8.4.4	206,080			2000	5			44.0	500.00	_		43 975
ည္သ	647,257	2.30%	566,931	•		1.16%	622,564		- GC 100	0.1%	30,027			
1	A12 303	2.59%	549 104	7.66%		5.75%	583,650	0.52%	569,976	-2.34%	(13,674)		-1.40%	(00.030)
	1000	7000	800 330			6 27%	676 802	-6.39%				670,335		
5	005,007	8.52.B	200,332			2						584 067		
ZZZ	585.468	-0.35%	499,794	1 -0.75%		8.83%	589,701					00.		
Q	EAR OR7	4 90%	499 776	0.71%	551,043	10,26%	509,652	-7.51%				504,783		
			2010			7 600/	642 978					637.726		
\ <u>\</u>	951,790	27.65%	200,480	•		2,00.4		5				200		
3	631,448	4.36%	580,691	7.17%	543,012	6.49%	574,631	5.82%				200, 142		
							1				040 040			284.826
TOTALS	\$8,097,459	8.74%	\$7,014,517	-1.37%	7,302,510	3.55%	3.55% \$ 7,370,419	0.55%	4,618,73		4 243,019	000,000,10		
á á	•													
Prior Year	Prior Years' Comparison:		64 450 314	0.000	CA 210 102	3 8.4%	\$4 375 753	1.31%	\$4.618.773	5.55%	243,019	9 \$4,333,947		\$284,826
July-Jan	84,017,329	4.00.4	1 0,001		10101				Amount overlunder) budget	nder) bud			6.17%	\$284,826
									Current year-to-date vs. prior year-to-date	-date vs. p	rior year-to-	iate:	6.55%	243,019
									Current year-to-date vs. FY 07-08 year-to-date:	-date vs. I	-Y 07-08 year	-to-date:	0.03%	444

City of Santa Fe Gross Receipts by Category Fiscal Years 2013-14 vs. 2012-13

January (November Activity)

Category	January 2013-2014	January 2012-2013	Dollar Difference	Percent Difference
Agriculture, forestry, hunting	3.397	6.516	(3.119)	~47.87%
Mining	803	1,954	(1,151)	00'0
Utilities	211,077	185,442	25,635	13.82%
Construction	513,722	729,759	(216,037)	-29.60%
Manufacturing	125,386	127,455	(2,069)	-1.62%
Wholesale	94,637	99,831	(5,194)	-5.20%
Retail	2,196,238	2,197,082	(844)	-0.04%
Transportation & warehousing	15,202	12,886	2,316	17.97%
Information & Cultural Indust.	289,889	284,348	5,551	1.95%
Finance & insurance	90,171	98,089	(7,918)	-8.07%
Real estate, rental & leasing	154,973	133,036	21,937	16.49%
Prof, Scientific, Technical	533,215	545,029	(11,814)	-2.17%
Management of companies	16,267	17,673	(1,406)	%96.7 <i>-</i>
Admin & Support, Waste Mgt	46,028	45,361	299	1,47%
Educational Services	69,474	58,359	11,115	19.05%
Health Care & Social Assist	346,456	344,567	1,889	0.55%
Arts, Entertainment & Recr	34,854	41,089	(6,235)	-15.17%
Accomodation & Food	762,315	717,476	44,839	6.25%
Other Services	711,199	724,318	(13,119)	-1.81%
Public Administration	0	0	0	0.00%
Unclassified	25,531	17,955	7,576	42.19%
State reimb-food/med tax	819,968	841,684	(21,716)	-2.58%
Muni. Equivalent Distribution	30,225	26,345	3,880	14.73%
Total Distribution	7,091,037	7,256,254	(165,217)	-2 28%

City of Santa Fe GRT Analysis By Category Fiscal Years 2013-14 vs. 2012-13

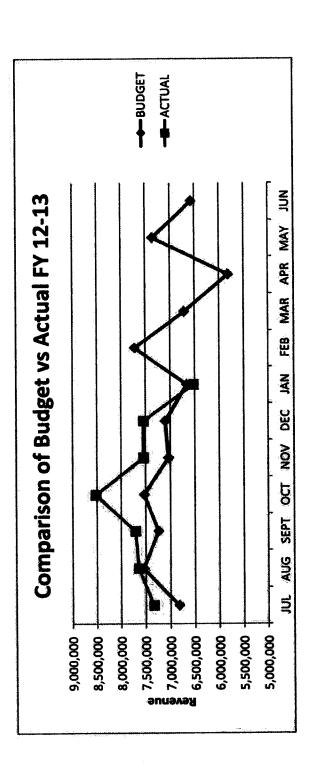
Cumulative YTD (May - Oct. Activity)

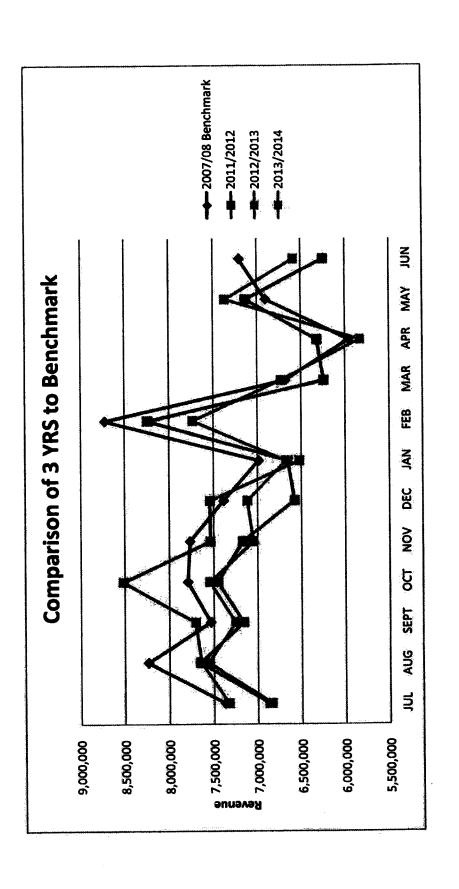
Category	July - Jan. 2013-2014	July - Jan. 2012-2013	Dollar Difference	Percent Difference
Agriculture, forestry, hunting, fishing	83,557	140,308	(56,751)	-40,45%
Mining	2,292	3,965	(1,673)	42.19%
Utilities	1,354,542	1,272,215	82,327	6.47%
Construction	5,552,275	5,139,760	412,515	8.03%
Manufacturing	960,167	930,902	29,265	3.14%
Wholesale	785,560	853,910	(68,350)	-8.00%
Retail	16,200,259	15,734,142	466,117	2.96%
Transportation & warehousing	109,586	104,070	5,516	5.30%
Information and Cultural Indust	2,212,784	2,001,140	211,644	10.58%
Finance & Insurance	720,867	688,540	32,327	4.70%
Real estate, rental & leasing	1,367,058	1,130,168	236,890	20.96%
Professional, Scientific, Tech	4,626,462	4,198,671	427,791	10,19%
Management of companies	109,934	134,881	(24,947)	-18,50%
Admin & Support, Waste Mgt	416,608	500,299	(83,691)	-16.73%
Educational Services	390,800	309,363	81,437	26.32%
Health care and social assist	2,676,519	2,580,510	600'96	3.72%
Arts, Entertainment & Recr	269,725	265,570	4,155	1.56%
Accommodation & Food	7,137,164	6,576,804	560,360	8.52%
Other Services	5,819,506	5,549,878	269,628	4.86%
Public Administration	0	775	(775)	-100.00%
Unclassified	265,526	147,442	118,084	80.09%
State reimb-food/med tax	6,194,719	5,963,117	231,602	3.88%
Muni. Equivalent Distribution	148,936	172,984	(24.048)	-13.90%
Total Distribution	57.404.846	54.399.414	3.005.432	5.52%

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

Cumulative YTD (May-November Activity)

and a second second second second second second second second second second second second second second second	Ambie attechnic for the first on the decimal and the second secon		וחשץ-ונטיסיום איניים אנייוק	****			
	nel "vlul	luly. lan	nel "vlul	Dollar Dif	Parcent Dif	Dollar Dif	Percent Dif
Category	2013-2014	2012-2013	2007-2008	FY 13-14 vs	FY 13-14 vs	FY 13-14 vs	FY 13-14 vs
				FY 12-13	FY 12-13	FY 07-08	FY 07-08
				1	70.14	(140,000)	70 000
Agriculture, forestry, hunting, fishing	83,557	140,308	702'987	(26,/31)	-40.45%	(202,045)	-/ U.OU7e
Mining	2,292	3,965	09	(1,673)	%00.0	2,232	%00.0
Utilities	1,354,542	1,272,215	1,029,482	82,327	6.47%	325,060	31.58%
Construction	5,552,275	5,139,760	8,256,108	412,515	8.03%	(2,703,833)	-32.75%
Manufacturing	960,167	930,902	1,248,852	29,265	3.14%	(288,685)	-23.12%
Wholesale	785,560	853,910	1,183,211	(68,350)	-8.00%	(397,651)	-33.61%
Retail	16,200,259	15,734,142	17,713,426	466,117	2.96%	(1,513,167)	-8.54%
Transportation & warehousing	109,586	104,070	406,526	5,516	5.30%	(296,940)	-73.04%
Information and Cultural Indust	2,212,784	2,001,140	923,968	211,644	10.58%	1,288,816	139.49%
Finance & Insurance	720,867	688,540	655,808	32,327	4.70%	620'59	9.92%
Real estate, rental & leasing	1,367,058	1,130,168	1,352,133	236,890	20.96%	14,925	1.10%
Professional Scientific, Tech	4,626,462	4,198,671	3,381,902	427,791	10.19%	1,244,560	36.80%
Management of companies	109,934	134,881	222,136	(24,947)	-18.50%	(112,202)	-50.51%
Admin & Support. Waste Mot	416,608	500,299	267,609	(83,691)	-16.73%	148,999	55.68%
Educational Services	390,800	309,363	148,383	81,437	26.32%	242,417	163.37%
Health care and social assist	2,676,519	2,580,510	2,155,681	600'96	3.72%	520,838	24.16%
Arts. Entertainment & Recr	269,725	265,570	213,012	4,155	1.56%	56,713	26.62%
Accommodation & Food	7,137,164	6,576,804	6,439,229	560,360	8.52%	697,935	10.84%
Other Services	5,819,506	5,549,878	5,988,468	269,628	4.86%	(168,962)	-2.82%
Public Administration	0	775	89	(775)	%00.0	(89)	%00.0
Unclassified	265,526	147,442	999,342	118,084	80.09%	(733,816)	-73.43%
State reimh-food/med tax**	6.194.719	5.963,117	4,826,218	231,602	3.88%	1,368,501	28.36%
Muni Equivalent Distribution	148,936	172,984	0	(24,048)	-13.90%	148,936	0.00%
Total Distribution	57.404.846	54,399,414	57,697,824	3,005,432	5.52%	(292,978)	-0.51%





and the Michigan Company of the Comp											
Presented to English Committee	for 01/20/14										
Station State of the State of t	12/02/2013 - scheduled & released for 12/19/13 01/20/14	12/02/2013 - In review as pf 1/8/14	N/A		N/A		N/A		N/A		
Report Legack By Disk Date	Yes	Yes	No		N/A		No		No		
Carplation: 15 (sa)	12/02/2013	12/01/2013 Yes									
11 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	12/02/2013	12/02/2013	09/30/2012		N/A		09/30/2012		09/30/2013		
Pasp of Pasp o	issued	Issued			The state of the s						
Chromatial F 12 (01/2013 is a lice and	Sunday, so due date extended to 12/02/2013	Completed - 12/01/2013 is a Sunday, so due date extended to 12/02/2013	Work to begin on December 4, 2013.	Partial year audit -	Work to begin on December 4, 2013.	Agreed Upon Procedures for Final Verification of Costs	Atkinson has received TB's	Per Atkinson - Work to begin on December 4, 2013		Atkinson has received TB's	Per Atkinson - Work to begin on December 4, 2013
Avdio.	CO. LTD.	06/30/2013 Atkinson and CO. LTD.	Atkinson and CO. LTD.		Atkinson and CO. LTD.		06/30/2012 Atkinson and CO. LTD.		06/30/2013 Atkinson and	CO. LTD.	
E102/0E/90	CTO2/05/00	06/30/2013	06/30/2012		06/30/2012 Atkinson and CO. LTD.		06/30/2012		06/30/2013		
Comprehensive Annual	Financial Report (CAFR)	Financial Statements and Report of Independent Auditors	Construction audit - FINAL	(Capital Improvement Project - part of Capital Projects Fund)	Construction audit - FINAL	(Capital Improvement Project - part of Capital Projects Fund)	Operations	(Proprietary Funds)	Operations	(Proprietary Funds)	

Prepared by: Liza Kerr 01/30/2014

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Machined Machines Additions to be counted to the counter of the co				Yes & Released 12/27/13			N/A
	N/A	N/A	N/A	Yes		un teller Services Services Services	
ing	06/30/2014 N/A	06/30/2014 N/A	06/30/2014 N/A			12/01/2014	N/A 01/31/2014
Line Brite of Albin Wester that earth Otton	Non specified in ordinance 18.11	Non specified in ordinance 18.11	specified in ordinance 18.11	12/01/2013	12/31/2013	12/01/2014	N/A
Disp. of Audit Reput (A): Historian Configuration							complete
A CONTRACTOR OF THE PROPERTY O	Contract signed - audits	Copy of Contract sent to State Auditor's Office	In Progress	Completed	Per Doug Fraser at Barraclough, they issued a draft in mid - December, expected to release late January.	Per council resolution this audit is to be done as a part of the 2014 Financial Audit.	Report received by Internal Audit. Draft issued on 01/29/2014, management comments due back by 02/14/2014
	06/30/2011 Barraclough & Associates, P.C.	06/30/2012 Barraclough & Associates, P.C.	06/30/2013 Barraclough & Associates, P.C.	Ricci & Company	06/30/2013 Barraclough & Associates, P.C.	Unknown	Presidio
	06/30/2011	06/30/2012	06/30/2013	06/30/2013 Ricci & Compa	06/30/2013		
	Lodger's Tax - Limited Scope Review	Lodger's Tax - Limited Scope Review	Lodger's Tax - Limited Scope Review	Financial Statements	Financial Statements	This consultation/audit is at the request of the CM.	This ITT consultation/audit is at the request of the CM.

Prepared by: Liza Kerr 01/30/2014

3 of 3

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12/301/2012 Aktinson and Completed Unqualified, 9 findings Inc.	Comprehensive Annual Financial Report (CAFR)	06/30/2011	Atkinson and CO. LTD.	Completed	Unqualified, 9 findings	Issued	12/01/2011	No	02/21/2012	08/20/2012
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and 06/30/2012 Atkinson and Completed Unqualified, 1 Finding issued 06/30/2012 Atkinson and 2011	Financial Statements and Report of Independent Auditors	06/30/2011	Atkinson and CO. LTD.	Completed	Unqualified, O Findings	lssued	12/01/2011	Yes	11/22/2011	
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P.C.	Financial Statements	06/30/2012	Barraclough & Associates,	Complete		Issued	12/31/2012		N/A	
			P.C.							

Prepared by: Liza Kerr 01/30/2014

Acetal Complete O2/07/2013 complete Consulting, LLC Consulting, LLC Consulting, LLC		Unable to substantiate any wrongdoing by CM, 2 F employees were cited as have tickets removed 0 3 material weaknesses, 5 significant deficiencies 0 2 advisory comments 5	Repgid Final O4/30/2013 Complete V dated O7/20/2012 Submitted O7/22/13	Yes Yes	State and for St
<u> </u>	complete Final re	Final report dated 05/28/2013	Complete	Yes	
<u>88</u>	Exit on No drafi 08/01/13 Morale: Materia schedul keys so	No draft as of 08/12/13 - contact is Stephen Morales - 6536 Material Weakness - the auditee missed the scheduled appointment and did not leave the keys so the auditors could access the files.	Draft not N issued	ON	
. ₩ 80	06/30/2013 Final Complete 08/07/2013		Released	Final 08/07/2013	

Audit be bare of Report Received By State Auditors Presented to Due Date Committee O7/01/2013 Yes	06/30/2013		Report to Management Hitachi SAN System
	Final Presented to Audit Committee on 07/10/13	06/30/2013 Final Provided to management on 07/01/2013 Presented to Audit Committee on 07/10/13	
Released	Final	Multi Ripper (1975) (19	66/30/2013 Final
13		06/30/2013	64.41.41.41.41.41.41.41.41.41.41.41.41.41



January 30, 2014

Liza Kerr Internal Auditor City of Santa Fe, NM PO Box 909 Santa Fe, NM 87504-0909

PROPOSAL FOR IMPLEMENTATION OF ComplianceLine Hotline Service

Dear Liza:

Thank you again for taking the time to evaluate Compliance Concepts, Inc. (CCI) and our **ComplianceLine** hotline service. I have drafted a proposal based on our discussions and the requirements that would be needed to set up your service.

Based upon your employee population of approximately 1,700, I am suggesting the following:

- Implementation: CCI will work with your team to complete a Scope of Service. Items that will be addressed will include:
 - Start Date for the service.
 - Assign a toll free number or transfer an existing number (a transfer may take up to 4 weeks).
 - Location information for your facilities.
 - Customized greeting.
 - Concern categories to be addressed by the hotline.
 - Coordinators and their contact information.
 - Directives to be included to provide specific instruction on handling concerns.
 - Communication Tools used to advertise the line.
 - Report submission method.
 - Date ranges for Severity Level 1, 2, and 3.
 - Provide CCI with any open cases.
 - Set up user(s) on myCM (case management application)
 - Finalize and sign agreement.

We anticipate implementation should take up to five business days upon receipt of the Scope of Service and signed agreement.

• Performance:

- Calls* will be received by ComplianceLine 24/7/365 via dedicated toll-free number.
- All calls will be answered live and will never be placed in gueue.
- Employees and others, as designated by City of Santa Fe, NM may initiate up to 110 calls during the contract period. All additional calls will be billed at \$25 per call thereafter.
- All calls will be billed as indicate below.
 - * Calls are defined as actual reports filed by caller to include initial reports, follow-up reports and information only reports; wrong number, prank, and hang-ups are not included.

Implementation Pricing

ltem	Unit	Price	Days/Units/Users	T	otal
Toll free number assignment or transfer	US\$	200	2 to 28 days	US\$	FREE
Setup and Implementation	US\$	500	5 days	US\$	FREE

Annual Pricing

Item	Unit	Price	Days/Units/Users	To	otal
Annual ComplianceLine Service	US\$	3,250	1	US\$	3,250
					*.
my Compliance Management (myCM)	US	\$300	1	US\$	300
Annual Support, Upgrades and Maintenance			15%	US\$	45
MyComplianceReport.com (web reporting) unlimited reports may be submitted (Optional)	US\$	\$750	1	US\$	750

[•] All additional myCM users will be billed at \$345 per user, per year.

Should you wish to discuss various aspects of the proposal please do not hesitate to contact me at any time.

Kind Regards,

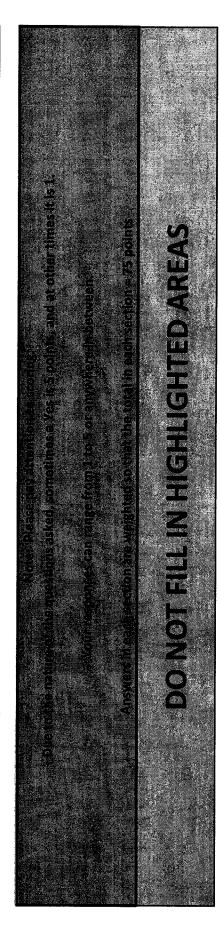
Jenelle Stone Sales Manager 800-617-0415 jstone@ccius.com City of Santa Fe, New Mexico

BUDĞET ADJUSTMENT REQUEST (BAR)

	/ DIVISION / SEC Government / Inte	FION / UNIT NAM	E	DATE
Centeral				
ITEM DESCRIPTION	BU / LINE ITEM	SUBLEDGER / DR / SUBSIDIARY (CR)		DECREASE
Audit Services	12015.510330	P̈́R	6,000	
				:
		1 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3		
JUSTIFICATION: (use additional page in Attach supporting documentation	f needed) n/ memo	TOTAL	\$ 6,000	\$ -
Fraud, Waste & Abuse Hotline auditi	ng/professional servi	ces for Internal Audit	or	
1944		· · · · · · · · · · · · · · · · · · ·		:
			1	
		City Council		
Prepared By	Date	oval Required	Budget Officer	Date
Division Director	City Council Approval Date Date		Finance Director	Date
				Date
Department Director	Agenda Item #: Date		City Manager	Date

NAME OF PERSON PREPARING QUESTIONNAIRE

TITLE



Please complete the questionnaire and return it to Liza Kerr, Internal Auditor, LaKerr@ci.santa-fe.nm.us no later than 02/28/2014.

If you have any questions or need assistance filling out the form please contact Liza Kerr - (505) 955-5728.

This information is being accumulated in order to do a risk assessment for the purposes of formulating an audit plan. Thank you in advance for your cooperation.

NAME OF PERSON PREPARING QUESTIONNAIRE

TIT.

GOVERNANCE GOVERN	Internal Audit Comments Comments		Please send a copy of your latest policies to lnternal Audit if your score is less	than 5.	Please send a copy of your latest procedures to Internal Audit if your score is less than 5.	
nt have clearly			<u>a o e = \$</u>		□ 2 m 3 % #	0
	7. 820	OVERNANCE	loes your department have clearly efined policies?		oes your department have clearly efined procedures?	

NAME OF PERSON PREPARING QUESTIONNAIRE

TITLE

Department (Division Company													
Piternal Audit	Please send a	copy of your	internal controls	to Internal Audit	-			0	What is web	o address ?		C	0 0
When were they jast undated show jast Scale 1.5 This year - everything is current and reflects what is happening how the They have never been updated.													Governance Total
Are they Scale 1 Scale 1 Scale 1 105 Scale													
	Has your department defined the	internal controls that assure checks	and cross checks are in place over	critical issues such as, reporting	financial data, securing cash,	ensuring public safety, etc.?			Are your policies posted on your website?	Are employees given either a hard	copy or an electronic copy of the	policies and procedures?	
							ç	2	4			10	

NAME OF PERSON PREPARING QUESTIONNAIRE

TITLE

rivernal Audit Comments										
Asset Indian		*	0		0			0		0
Scale 0 Scale 0 Scale 0 Scale 0 Address them address them address them Scale 0										
	PERCEPTION OF RISK	If controls are not working as they should is there a perceived	financial impact?	If controls are not working as they should is there a perceived risk to the safety of the Citizens of Santa	re.	In the past has the Internal Audit or Audit Committee addressed any	that you are aware of?		In the past has City Council raised any concerns about your department that you are aware of?	
	R 2		9		7			∞		6

City of Santa Fe - Internal Audit Department Risk Assessment

NAME OF DEPARTMENT OR DIVISION

NAME OF PERSON PREPARING QUESTIONNAIRE

TITLE

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			cale 0 + 5 - N/A = 0		
		8	= concerns have been		
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R3	REPUTATION RISK	では、 では、 では、 では、 では、 では、 では、 では、			
	Have there been any issues or				
	concerns raised either internally or				
	publically within the past 5 years				
	within your department?				•
7				0	
	Has your department been involved				
	in any lawsuits in the past 5 years?				
12				C	
	Has your department been involved				
	in any wrongful death lawsuits in				
13	the past 5 years			0	
	Has anyone in your department				
	been talked or written negatively				
	about in the media within the last 5				
14	years?		***************************************	0	
	Is it likely that a breakdown in				
	internal controls will result in a				
15	citizen being hurt?			0	
			Reputation Risk Total	0	
***************************************]

City of Santa Fe - Internal Audit Department Risk Assessment

NAME OF DEPARTMENT OR DIVISION

NAME OF PERSON PREPARING QUESTIONNAIRE

TITLE

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		TAKE TO SERVICE				5	A Management		
4	ECONOMIC RISK	100							_
	Do the financial transactions (cash		· 经国际公司						
	receipts, POs, Contracts, capital								
	outlay/equipment) processed in								
	your department exceed > \$1								
	million annually? (Apprx	<u>.</u>				467			
	\$83K/month or 3K per day?								
		500	10000000						
16		in a				0			
	Does your department process a								
	high volume of financial								
	transactions, for example more								
	than 1 thousand per month?					0			
	Does your department handle large								
	volumes of cash?					0			
	Is there a statutory or compliance								
	requirement for an annual								
	inventory to be done and								
	maintained in your area on any								
	items that are less than \$5,000, for								
	example capital outlay purchase of	STATE STATE OF THE							
	federal or state grants, computer								
	equipment, or guns in the police								
	department.					0			
	Is an annual inventory done in your								
20	department?					0			_
				Ш́	Economic Tota	0			
									1

EPARING QUESTIONNAIRE	
PREPARING	
NAME OF PERSON	
NAME	

TITLE

	1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の					
				H T		
		S=1/41 1=1/45			Internal Audit	
		でのは、日本のは、日本のは、日本のは、日本のは、日本のは、日本のは、日本のは、日本		Total	Comments (Comments was a second
R5	ENVIRONMENT					
	Is your department highly	The second secon				
21	regulated?			0		
	Does your department receive					
22	federal or state grant money?			C		
		旋 推				
	Does your department or division				Please list out	
	use any systems/applications	ille mente della serie		ANNI STATUT	other	
	(other than E1) to complete daily			Walling 25	systems/applicati	
	financial operations?				ons	
23				0		
	Do you have systems / applications				Please list them	
	in your area that are outdated,			***********	ont	
	ineffective or inefficient and would	のでは、これ				
	benefit from a technology upgrade?		ではないというというというというできませんというというというというというというというというというというというというというと			
24				0		
	If mission critical technology and				Please submit	
	systems were to fail (including the			20 980	plan to Internal	
	centralized financial software				Audit if you have	
	Enterprise 1) do you have a plan in				one	
S.F.	place for recovery					
0				0 (
			Environment Fotal	0		

City of Santa Fe - Internal Audit Department Risk Assessment

NAME OF DEPARTMENT OR DIVISION

NAME OF PERSON PREPARING QUESTIONNAIRE

IRE TITLE

		15 No 15 No	Internal Audit Comments Comments
R6	ORGANIZATIONAL CHANGES		
	Has there been turnover in the		
	senior management of your		
5 8	department in the last year?		0
	Has there been other changes in		
	key personnel in your department		
•	or division in the last year?		
27			0
	Has there been a change in your IT		
	systems in the last 3 years?		
78			0
	Are there vacancies for key		
	employees in your department?		
23			0
	Is staff turnover in the department		
္က	high?		0
		Organizational Changes Total	0
	,		

NAME OF PERSON PREPARING QUESTIONNAIRE

E TITLE

ime Since Last tternal xternal Year end close Grant / Federal Contract / Regu	2 = in the last 3 years 3 = in the last 4 years 4 = in the last 5 years 1	IIMe Since Last Audit Total U	
Time Sin Internal External Year el Grant / Contral State P	Time Since Last Audit Internal External Year end close Grant / Federal funding Contract / Regulatory State Program or Grant		

City of Santa Fe Internal Audit Department

Budget Proposal for 2014 / 2015

Budget

Salary Benefits

Professional Organizations		1018
ISACA (CISA Certification)	230	
IIA (Institute of Internal Auditors - Certified		
Internal Auditor Designation)	205	
NM Society of CPA's (CPA)	273	
NM Public Accountancy Board (CPA Licensing		
Fee)	130	
ALGA (Association of Local Government		
Auditors)	180	

CPE (40 hours at \$40) Annual ALGA Conference (CPE hours are included above - this is just the travel component)		1600
Travel (out of state)		1075
Airfare	350	
Hotel	500	
Per Diem	225	

here)	1000
Supplies	800

Professional Services

Audit Committee Transcriber?	not sure of amount
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Audit Services

Fraud Waste and Abuse Hotline	6000
Automotive	

Repair and Maintenance 400 Gas 600 Tires 1000



INFORMATION, TECHNOLOGY & TELECOMMUNICATIONS STRATEGIC PLAN

MISSION

The City of Santa Fe needs to leverage the advantage of technology and innovative technology solutions to efficiently and effectively provide City Employees and the general public with services and information. We need to put forward our best ideas and work together to improve operations and address the technology issues facing city government.

VISION

Have effective governance mechanisms in place to ensure the City's ITT Department moves from strictly being reactive to taking a more pro-active stance in both how IT supports the organization's users, and in how IT aligns with the organization's strategic mission and goals.

STRATEGIC GOALS

- Information as an Asset
- Responsive and Accessible Government
 - Utilize technology to efficiently support City government operations and to make government information and services more accessible to the citizens, businesses and staff of the City of Santa Fe.
 - Achieve and maintain quality customer relations by effectively communicating information about existing technology support and future technology plans.
 - Improve citywide business operations through interdepartmental coordination when planning, implementing and managing technology solutions.
- Efficient, Consolidated, and Reliable Infrastructure and Services
 - o IT 3-Year Capital & Maintenance Schedule
 - Recognize technology and security trends, and position the City of benefit from the evaluation of emerging technology and the implementation of proven technology solutions.
 - Create and maintain a reliable and survivable information technology infrastructure supporting ongoing City business operations.
- Resources: Capable Information Technology Workforce and Funding Availability
 - ITT Training & Development Plan: Hire, develop and maintain technically competent staff capable
 of identifying, implementing and managing emerging technology solutions to maximize business
 benefits.
 - Explore alternative resources and evaluate current sources of funding.

CHALLENGES AND OPPORTUNITIES

- Review & Select Major IT initiatives
- Ensure alignment & support of initiative with organizational goals
- Establish a life cycle management plan for key technological systems
- Establish a Disaster Recovery & Business Continuity plan for key technological systems
- Review organizational acceptance of risks associated with IT initiatives
- Ensure that current IT initiatives are optimized for IT staff and for value for allocated funding
- Maintain oversight of major IT initiatives for likelihood of expected benefits and value.
- Annual organizational goal setting



STRATEGIC INITIATIVES

Following a recent City audit, Presidio Networked Solutions, Inc. (Presidio) was hired to assess the current City of Santa Fe Information Technology environment. The City of Santa Fe had questions regarding the overall strategy and efficiency of the data center and IT infrastructure, both physical and operational. Presidio reviewed Current IT initiatives underway or planned at the City of Santa Fe, and has identified the following initiatives currently under consideration to meet technology needs (many based on findings identified during their assessment.)

- Data Center Facilities: Update current facilities or migrate to hosted facilities.
- Data Center Infrastructure: Update computer, storage, and network to replace legacy equipment.
- Server Virtualization: Migrate physical servers to a virtual environment.
- Disaster Recovery/Business Continuance: It is critical to the safety and well-being of the citizens of the City of Santa Fe that the City builds a survivable infrastructure capable of supporting the continuity of government operations in the event of a disaster.

The City recently completed a Disaster Recovery Plan for maintaining an infrastructure capable of supporting and surviving disasters. Presidio has recommended that the City's mission critical application servers, telecommunications switches and data infrastructure be located in updated existing facilities or migrated to hosted facilities.

- Mobility and Bring Your Own Device (BYOD): Securely accommodate and manage mobile devices (business or personal).
- Desktop Virtualization: Evaluate feasibility and usefulness.
- Communications/Collaboration: Update current telecommunications infrastructure (lease expires 2014)
- Network Refresh: Update network infrastructure.
- Broadband Initiative: Utilize broadband initiative infrastructure for City facilities.
- Radio Upgrades: Replace radios that are end-of-life.
- Document Imaging & Management: Implement City-wide document imaging and retrieval system.
- Enterprise One update/replacement: Update antiquated system integrate systems and data. Position for the future by investigating and implementing new technologies to replace older & less efficient technologies.

New technology applications are unveiled daily and investigating them for potential applicability is a challenging task. Currently most City departments undertake their own individual technology appraisals; however, while this may be appropriate for department specific tasks, these appraisals should be done in conjunction with the City's ITT Department for certain general citywide applicability.

Through the creation of a new ITT Steering Committee, the City will implement a multi-departmental approach to investigating and standardizing the application of generally applicable technologies.

- IT Management: Improve IT processes. Implement Steering Committee
 - Strategic Planning:
 - 1, 3 and 5-year Plans (Capital, Maintenance and Training): Three year strategic plans are commonplace in many IT organizations to help map out upcoming objectives, initiatives, and needs, and therefore laying out a vision for IT within the larger organization. Through the work of the Steering Committee, the strategic plan will allow for other departments to submit their needs and requirements to be captured and considered in the plan. The plan will provide a mechanism for ensuring the IT department's work is aligned with the overall organizational mission, vision, and strategic goals. (Presidio Report)
 - Project Lifecycle: New IT initiatives typically follow a project lifecycle from need identification (which
 includes defining business and technical requirements), through acquisition, deployment, and finally on to
 support. IT infrastructure typically needs to be refreshed every 5-7 years on average. (Presidio Report)

Fwd: Briefing Memo - Re: Resolution 2013-80, etc.

From: Mlierz <mlierz@aol.com>

To: randyrandall <randyrandall@earthlink.net>; hazeldineg <hazeldineg@aol.com>; jc1044

<jc1044@windstream.net>; tupler <tupler@msn.com>

Subject: Fwd: Briefing Memo - Re: Resolution 2013-80, etc.

Date: Sat, Jan 4, 2014 11:24 am

Attachments: CityofSF.special_2008_Bond_Fund_audit.2014.xlsx (15K)

Dear Committee Members:

The email and attachment will speak for themselves.

Any questions or comments?

This discussion item will be on our agenda for next Wednesday. What will happens in the meantime at the Public Works Committee on Monday or the Finance Committee on Tuesday is open.

From

mlierz@aol.com

----Original Message----

From: Mlierz < mlierz@aol.com>

To: rebeccawurzburger < rebeccawurzburger@gmail.com >

Sent: Sat, Jan 4, 2014 11:17 am

Subject: Briefing Memo - Re: Resolution 2013-80, etc.

Dear Rebecca:

After our meeting yesterday, the subsequent response that you got from Marcos, I decided to prepare a **short briefing memorandum** of the special audit situation on the 2008 Bond Funds.

As sponsoring councillor on original resolution No. 2013-80, I do appreciate your wanting to include our Audit Committe in this current process.

As we discussed at our initial meeting, this memorandum should cover the verbal discussion that we had. Also, that you wanted this information ASAP, in preparation for your Public Works Committee on Monday afternoon. As you know, these our my own thoughts without input from Our Audit Committee. Which you understood and requested.

At this point, I have excluded a member of the POSAC from the special selection committee. I have mixed feelings about including their participation the process, with all of the publicity, etc. What do you think?

I will plan to call you after I send this email and the attachment, to get your reaction.

I will plan on attending your Public Works Committee meeting on Monday afternoon. I assume that Marcos Patia, City Finance Director, will be at your meeting and presenting comments.

From

mlierz@aol.com

City of Santa Fe

Council Resolution No. 2013-80 - Possible Amendments Passed August 27th, 2013 Dated - January 3, 2014

1. Changing Conditions:

- A. The completion of various 2008 Bond projects involving the expenditure of funds did not all occur by June 30, 2013. As a result, the comtemplated third-party independent audit of the 2008 Parks, Trails and Open Space Bond did not occur.
- B. The City's external auditors for the Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2013 will not be eligible to conduct the 2014 CAFR audit. Such external auditors have done the City's CAFR audits for a number of years and are not longer eligible to conduct such CAFR audits under the State Auditor's external auditors rotation policy rules.
- C. However, under the past annual CAFR audits, the expenditures occurring for Parks, Trails and Open Space programs were being budgeted and being expended each year under State budgetary rules and other state and city rules and regulations. Such annual budgets were formally approved by the City Council and the State. However, a separate layer of auditing of such expenditures was not specially being done on a separate restricted fund layer regarding the terms and conditions of the 2008 Bond Indenture (Restricted Funds) and the language of the voter approval regarding such 2008 Bond issue.
- D. No special annual audits were conducted of the special expenditures of 2008 Bond funds to determine if such expenditure were within the restricted terms and conditions of the 2008 Bond Indenture and the language of the voter approved 2008 Bond issue.
- 2. Possible future action program consider amendments to Resolution 2013-80.
 - A. Amend the Resolution 2013-80 to provide for a special external audit to cover the entire expenditure period from the beginning to say March 31, 2014.

 Under acceptable auditing terminology this special audit would be conducted under "Agreed Upon Procedures".