



# Report

Office of Internal Audit

## Louisville Metro Government

### Audit Follow-up

March 2009



Louisville Metro Government

2009 Audit Follow-up

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OFFICE OF INTERNAL AUDIT  
LOUISVILLE, KENTUCKY

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**Transmittal Letter**

DAVID TANDY  
PRESIDENT METRO COUNCIL

March 18, 2009

The Honorable Jerry E. Abramson  
Mayor of Louisville Metro  
Louisville Metro Hall  
Louisville, KY 40202

**Subject: 2009 Audit Follow-up Report**

**Scope and Purpose**

Enclosed is the 2009 Audit Follow-up report. This is the fourth follow-up report since merger of local government. It encompasses audit projects performed from July 2007 to June 2008 that had issues / areas rated as inadequate or needs improvement. It also includes unresolved issues from the 2008 Audit Follow-up report. Some of the projects listed are consultations in which a formal report was not issued. A total of 41 projects, representing 89 issues, are included in this report. Of the 89 issues, 37 were carried forward from the 2008 report.

The purpose of performing an audit follow-up review is to determine the status of corrective actions. Not only is this a strong governance and risk management practice, it is also included in the Charter (ordinance) for the Office of Internal Audit. Audit follow-up is included in Government Auditing Standards and in the International Standards for the Professional Practice of Internal Auditing.

**Methodology**

Department Directors were requested to provide information on the status of their corrective actions for the issues identified. Based on the information provided, a determination was made as to the status of the corrective action. Some key points to consider are as follows.

- Departments self-report the status of their corrective actions.
- We did not perform additional audit work to verify the corrective actions. However, the corrective actions in the higher risk areas will be reviewed when the area cycles through our audit plan.
- For many of these areas, we are involved as corrective actions are implemented. The issuance of an audit report is not the end of our relationship with the agencies.
- Several of the issues are not easily correctable, and are not necessarily controllable by the agencies. Thus, corrective actions take longer to fully implement.
- In some cases, agencies will assume the risk rather than try to mitigate it. This may be a sound approach, especially if the benefits of the corrective actions do not outweigh the costs.

**Report Format**

The report is categorized by the status of the corrective actions as follows:

<b>Corrective action implemented and self-assessment of effectiveness completed</b>
<b>Some corrective action implemented but not completed or self-assessment of effectiveness not performed</b>
<b>Corrective action evaluated and no further action is intended; Department assumes risks associated with issue</b>
<b>Corrective action not evaluated, planned, or implemented</b>
<b>Department did not respond to request for corrective action information</b>

Within each status, the report is sorted by department – division, and then alphabetically by the particular area. For purposes of brevity, only the original issues are noted, details of the current corrective actions are not. This information will be provided upon request.

**Conclusion**

There has been considerable progress in addressing the issues through implementation of corrective actions. The progress demonstrates the commitment to an efficient and effective local government and highlights the quality of leadership within

Metro Government Departments. There were no areas falling in the red or black categories. We commend the Directors for their efforts.

This report also highlights the value of the Office of Internal Audit. While we do not implement the corrective actions, we are often the catalyst for change that results in a more efficient and effective government. We will continue to work with Departments to ensure significant issues and risks are addressed.

If you have any questions, or would like to discuss this report in more detail, please let me know.

Respectfully submitted,



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Michael S. Norman, CIA, CFE, CGAP  
Chief Audit Executive

cc: Louisville Metro Council Government Accountability and Oversight Committee  
Louisville Metro External Auditors  
Department – Division Directors (e-file)

## Audit Follow-up Report

The Audit Follow-up results begin on the following page. These are presented within the categories noted below. Within each category, the results are presented alphabetically by Department – Division / area. An index of departments is included in the report on page 17.

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<b>Corrective action not evaluated, planned, or implemented</b>	<b>N/A</b>
<b>Department did not respond to request for corrective action information</b>	<b>N/A</b>

**Corrective action implemented and self-assessment of effectiveness completed**

<b>Department – Division</b>	<b>Area</b>	<b>Issues</b>	<b>Report (Consultation) Date</b>
Enterprise	Miscellaneous Revenue	Missing interest payment (\$13,500) related to Humana Clock Tower receipts.	12/18/2007
Enterprise	Telephone Taxation for Local Government	Chief Audit Executive received posting on the Association of Local Government Auditors (ALGA) computer information board regarding taxation of telephone services for local governments. Office of Internal Audit contacted Metro Telephone Services to determine if procedure had been considered for how Louisville Metro would report phone taxes on its federal tax return and whether credit is warranted. Also provided reference information from ALGA posting to determine whether payments are made for taxes which Louisville Metro should be exempted.	9/7/2007
Enterprise	Telephone Taxes	Peer Auditor questioned various taxes and fees charged for telephone services. Office of Internal Audit posed similar questions to responsible Metro managers. Metro Telephone Services and Metro Finance Department staff were researching issues and had received some refunds for inappropriate charges.	9/27/2006
Housing and Family Services – Community Action Partnership	Business Administration - Assets	Lack of documented policies and procedures.	7/18/2005
Housing and Family Services – Community Action Partnership	Business Administration - Purchases	Lack of documented policies and procedures.	7/18/2005
Housing and Family Services – Housing	Home Repair Program - Drawdown Administration	Draws made prior to vendor being paid; draw amount different from expense amount - project still "open"; untimely draws; inadequate documentation to support Metro financial posting of draws received; new draw procedures being revised / finalized.	12/21/2007
Housing and Family Services – Housing	Home Repair Program – General Administration	Environmental statutory checklist not available for all properties reviewed.	12/21/2007
Housing and Family Services – Housing	Home Repair Program – Monitoring and Reconciliation	Loan activity not properly monitored - integrity of information in database major factor; untimely verification of homeowner occupancy; no monitoring / inspections of work performed by sub-recipient's contractors; changes to HRP contracts not approved by management prior to work being performed; results of site visits not documented.	12/21/2007

**Corrective action implemented and self-assessment of effectiveness completed**

<b>Department – Division</b>	<b>Area</b>	<b>Issues</b>	<b>Report (Consultation) Date</b>
Human Resources	Health Insurance – General Administration	Support documentation was lacking with regards to internal policies and procedures.	4/24/2006
Human Resources	Retirement Administration – Retirement Data Analyses	Hazardous retirement positions were not easily identifiable in Human Resources system, as well as Kentucky Retirement System support documentation.	12/21/2006
Human Resources	Tuition Reimbursement Program	Discussed the proposed new policy for Tuition Reimbursement to Metro employees.	3/14/2006
Information Technology	Network Vulnerability Assessment and Social Engineering - Protection and Privacy of Passwords	Through the use of pretexting, auditor able to obtain full user rights/access information for a number of employees, including high-level officials.	2/12/2008
Information Technology	Perimeter Firewalls and Email Usage Controls – Incident Response and Escalation Procedures	Technology does not have formal documentation of incident response and escalation procedures.	6/22/2007
Information Technology	Perimeter Firewalls and Email Usage Controls - IT P&P, User Acknowledgement	Metro users should acknowledge their acceptance of Information Technology policies and procedures on at least an annual basis.	6/22/2007
Louisville Zoo	Louisville Nature Center Fiscal Administration – Accountability	LNC does not use a cashier system or receipt documentation to record revenue activity.	8/13/2007
Louisville Zoo	Louisville Nature Center Fiscal Administration - Contract Administration	The Louisville Nature Center (LNC) is administered by the Louisville Zoo in accordance with a Master Operating Agreement and lease agreement. Some issues were noted regarding compliance with these agreements. The Louisville Zoo did not consistently receive quarterly contributions from the LNC board to support operating costs. An unauthorized petty cash fund was used for LNC activity. Compliance with the terms of the LNC lease agreement.	8/13/2007
Louisville Zoo	Louisville Nature Center Fiscal Administration – LNC Financial System	The LNC financial system was not updated in a timely manner.	8/13/2007

**Corrective action implemented and self-assessment of effectiveness completed**

<b>Department – Division</b>	<b>Area</b>	<b>Issues</b>	<b>Report (Consultation) Date</b>
Louisville Zoo	Louisville Nature Center Fiscal Administration – Monitoring	LNC revenue receipts are not maintained in a secure manner in the LNC facility.	8/13/2007
Louisville Zoo	Louisville Nature Center Fiscal Administration – Reconciliation	LNC bank statements are not routinely reconciled to the ancillary financial statements.	8/13/2007
Neighborhoods	Revenue Administration (Brightside) - Safeguarding of Revenue Receipts	There is not a consistent process in order to safeguard revenue received at the Neighborhoods administrative office. The routing of revenue receipts may vary. Funds may be delivered to division staff (e.g., Development Office, Community Gardens staff) or placed in mail slots. These practices do not ensure compliance with applicable departmental guidelines and do not adequately document the custody of revenue receipts or properly safeguard funds.	5/29/2007
Police	Court Pay Process - Activity Processing	Subpoenas to retired Police personnel not logged; form used to pay for court attendance outside Jefferson County needs to be revised.	3/25/2008
Police	Court Pay Process - General Administration	No sufficient backup personnel to cover in absence of key personnel; no documented desktop policies and procedures.	3/25/2008
Police	Court Pay Process - Monitoring	Court pay activity not properly monitored.	3/25/2008
Public Health and Wellness	Billing and Collection Division (Follow-up) - Payor Issues	Passport payments do not automatically interface with the State system (PSRS) like other Medicaid payments.	6/16/2005
Public Health and Wellness	Environmental Health Services - Revenue - Fiscal Administration	Clearing account used instead of specific program accounts for some activity; deposit delays; funds not always properly safeguarded and custody not consistently verified or documented as exchanged.	8/14/2007
Public Health and Wellness	Environmental Health Services - Revenue - General Administration	Policies and procedures are not comprehensive to address all aspects of revenue activity for the various programs; collection notices not sent on a regular basis and outstanding invoices report may not be accurate; penalty fees not charged (including returned check fee).	8/14/2007

**Corrective action implemented and self-assessment of effectiveness completed**

<b>Department – Division</b>	<b>Area</b>	<b>Issues</b>	<b>Report (Consultation) Date</b>
Public Health and Wellness	Environmental Health Services - Revenue - Monitoring and Reconciliation	Clearing account not completely reconciled and reconciliations not consistently documented; personnel do not have access to financial reports; reconciliation of lifeguard database and write-offs; system security (no way to identify employee processing a transaction).	8/14/2007
Public Health and Wellness	Environmental Health Services - Revenue - Program Activity	Issues with missing or incomplete support documentation used to assess establishment fees (e.g. minor construction on pools, use of profile sheets, no documented agreements with outside organizations); Interagency billings are delayed.	8/14/2007
Public Health and Wellness	Federal False Claims Act	Reviewed information and discussed requirements of Act with Health personnel.	5/8/2007
Public Protection - Animal Services	Microchip National Registration (HomeAgain)	Received complaint that Metro Animal Services (MAS) has not properly registered microchips implanted in animals redeemed by owners. Complainant was unsure of reason but stated that MAS management was aware of issue and told staff to keep using the chips until gone. Another supplier is now used for this service. Review concluded that some of the national registrations for HomeAgain microchips, in which MAS clients paid an additional fee, had not been completed. There were various factors that contributed to this, not all of which MAS can address independently.	12/11/2007
Public Protection - Animal Services	Revenue and Operations Administration - Adoption Fee Presentation	The manner in which adoption fees are presented leave the perception that associated charges for services do not comply with Metro ordinance. These cases are not actually infractions of the required fee amounts, but are due to the presentation of the detailed charges.	8/31/2007
Public Protection - Animal Services	Revenue and Operations Administration - Animal Management Computer System	The computer system security features do not provide adequate control. Some user access rights do not provide the proper segregation of duties.	8/31/2007

**Corrective action implemented and self-assessment of effectiveness completed**

<b>Department – Division</b>	<b>Area</b>	<b>Issues</b>	<b>Report (Consultation) Date</b>
Public Protection - Animal Services	Revenue and Operations Administration - Discretionary Deviations from Standard Fees	MAS staff discretion might be used to determine the amounts charged for services. While standard fees exist for routine animal transactions, circumstances may lead to deviations from standard fees. In some cases, the determination is not documented. In other cases, a sliding schedule based on the pet owner's income could be used. These types of actions could result in inconsistent fee assessments and the perception of favoritism.	8/31/2007
Public Protection - Animal Services	Revenue and Operations Administration - Reconciliation	There is not a complete reconciliation of fiscal activity posted to the Louisville Metro financial system.	8/31/2007
Public Protection – Emergency Medical Services	Billing and Collection Activity – Monitoring	No supervisory oversight to ensure bad debt write-offs are processed appropriately.	7/12/2007
Public Protection – Emergency Medical Services	Billing and Collection Activity – Segregation of Duties	There was not always proper segregation of duties with regards to the processing and reconciliation of billing and collection activity. The person performing daily reconciliations is often involved in the processing of daily activity (i.e. refund activity).	7/12/2007
Public Protection - Youth Detention Services	State Jail Fee Reimbursements – Monitoring and Reconciliation	No written contract for jail fee reimbursements	7/9/2004
Public Works and Assets – Operations and Maintenance	Vacant Lots – Management of Resources	The lack of useful performance measures is a major obstacle that impairs accountability and limits the ability to assess the effectiveness of services provided.	4/23/2007
Public Works and Assets – Operations and Maintenance	Vacant Lots (Follow-Up) – Payroll Administration	It was not possible to determine with certainty that Vacant Lots Unit employees paid for upgrades actually performed at the upgraded classification. Discrepancies were noted with the recording of time worked, classification upgrades, and time paid. It appears that final payroll was not processed accurately in these cases.	6/11/2008
Public Works and Assets – Operations and Maintenance	Vacant Lots (Follow-Up) – Resource Management	Follow-up to determine effectiveness of corrective actions implemented since April 2007.	6/11/2008
Waterfront Development Corporation - Belle of Louisville	Cash Handling Procedures – Credit Card Processing	Procedures associated with some credit card activity are inefficient and increase the risk of security breaches of cardholder information. This includes hand keying information into the reservation system, and retaining copies of imprinted receipts with the entire credit card account number listed.	9/21/2007

**Corrective action implemented and self-assessment of effectiveness completed**

<b>Department – Division</b>	<b>Area</b>	<b>Issues</b>	<b>Report (Consultation) Date</b>
Waterfront Development Corporation - Belle of Louisville	Cash Handling Procedures – Fiscal Administration	Cashiers access system balancing reports as they reconcile their cash drawers. This increases the risk that actual funds could be altered to ensure agreement with system totals.	9/21/2007
Waterfront Development Corporation - Belle of Louisville	Cash Handling Procedures - General Administration	Souvenir items sold on board the Belle are not recorded, making it difficult to track inventory and monitor souvenir sales.	9/21/2007
Waterfront Development Corporation - Belle of Louisville	Cash Handling Procedures – Monitoring and Reconciliation	Monitoring and reconciliation of Belle revenue activity could be improved. Most of the issues are caused by the lack of documented policies and procedures that define processes and assign responsibility for all aspects of the activity.	9/21/2007
Waterfront Development Corporation - Belle of Louisville	Cash Handling Procedures – Policies and Procedures	Comprehensive, documented policies and procedures for administering revenue activity were not available. Though general policies and procedures do exist, they do not address all aspects of revenue activity.	9/21/2007
Waterfront Development Corporation - Belle of Louisville	Cash Handling Procedures – Segregation of Duties	There is not adequate segregation of duties. One employee is responsible for providing system support, performing sales activity, preparing deposits, and accessing bank activity.	9/21/2007
Waterfront Development Corporation - Belle of Louisville	Cash Handling Procedures - Support Documentation	The custody of funds is not consistently verified or documented as they are exchanged among employees.	9/21/2007

**Some corrective action implemented but not completed or self-assessment of effectiveness not performed**

<b>Department – Division</b>	<b>Area</b>	<b>Issues</b>	<b>Report (Consultation) Date</b>
Codes and Regulations – Inspections, Permits and Licenses	Permit Refunds / Escrow Accounts	Consulted regarding refund policy as well as feasibility of establishing escrow accounts for contractors. Goal is to reduce the administrative workload associated with Contractors' overpaying for permits.	7/26/2006
Economic Development – Air Pollution Control	Revenue Management – Computer Systems	Multiple, old and antiquated systems; Not complete in processing activity.	7/25/2005
Enterprise	Employee Cell Phone Tax Liability	Reviewed IRS information regarding taxable liability for cellular telephones. It appears that IRS may consider the value of employee reimbursements for personal use of Metro telephones as taxable. Information shared with Information Technology – Telephone Services, and Metro Finance. Provided information related to US House Bill 5450.	3/26/2008
Enterprise	Refreshment Expenditures – Departmental Policies	Louisville Metro does not have a policy for refreshment expenditures. As a result, inconsistencies among Metro departments as to what is appropriate refreshment expenditure. Departments should review their own policies and procedures to ensure risks are mitigated. If any doubt, legal guidance should be obtained.	12/28/2007
Enterprise	Refreshment Expenditures - Documentation	Louisville Metro does not have a policy for refreshment expenditures. As a result, inconsistencies among Metro departments as to what is appropriate refreshment expenditure and how to document activity. Departments should review their own policies and procedures to ensure risks are mitigated.	12/28/2007
Enterprise	Refreshment Expenditures – Enterprise Guidance	Louisville Metro does not have public purpose defined in its policies and procedures. As a result, inconsistencies among Metro departments as to what is appropriate refreshment expenditure. Metro Finance is most logical department to coordinate effort to develop guidance.	12/28/2007
Enterprise	Refreshment Expenditures – Fringe Benefit Tax Issue	It appears refreshment activity would be considered de minimis fringe benefit and thus excluded from gross income. However, particular circumstances of each transaction are ultimate determining factor. Departments should review their own policies and procedures and be aware of possible fringe benefit tax issues.	12/28/2007
Enterprise	Refreshment Expenditures – Procurement Efficiency / Economy	Departments should review their activity to determine if efficiency / economy opportunities exist via the use of contracts.	12/28/2007

**Some corrective action implemented but not completed or self-assessment of effectiveness not performed**

<b>Department – Division</b>	<b>Area</b>	<b>Issues</b>	<b>Report (Consultation) Date</b>
Finance and Administration	Lockboxes	Consulted regarding use of lockboxes for loan processing functions for various Louisville Metro Agencies.	10/1/2004
Finance and Administration – Purchasing	Contract Change Order Process – General Administration	Lack of enterprise policy; adding work to projects which may bypass procurement process.	12/18/2006
Housing and Family Services – Housing	Home Repair Program – General Administration	Internal policies and procedures are not updated for current practices (e.g. retainer percentage); delays in receiving communication regarding foreclosures from County Attorney’s Office.	12/21/2007
Housing and Family Services – Housing	Investor Loan Program – Delinquent Loans – Data Integrity	Issues with integrity and reliability of loan database. Therefore, unsure of status of loans, and if database is complete.	10/29/2007
Housing and Family Services – Housing	Investor Loan Program – Delinquent Loans - Responsibility	Housing unsure of role for addressing delinquent loans. This is impacted by Finance and Kentucky Housing Corporation.	10/29/2007
Housing and Family Services – Housing	Ramp Program (County Community Development)	Case referred to Police for determination of criminal activity in May 2005. In July 2006, Commonwealth Attorney determined that there were not sufficient grounds to move forward with criminal charges. Office of Internal Audit participated in meeting with County Attorney for pursuing civil action. County Attorney attempted to negotiate with contractor, but unsuccessful. Lawsuit filed December 2006.	N/A
Human Resources	Fraud Policy	Consulted regarding fraud policy for Metro government.	3/24/2006
Information Technology	Email – Off-site Tape Storage	Current storage location of backup tapes may not provide adequate protection of tapes in the event of a major disaster.	6/22/2007
Information Technology	Firewalls – Disaster Recovery and Business Continuity	Metro does not have a comprehensive disaster recovery plan that addresses the recovery of information technology systems in the event of a disaster.	6/22/2007
Information Technology	LeAP (Oracle) – General Controls	Disaster recovery plan. Need to move backup tapes offsite. Monitoring of logs. Document retention.	6/3/2004
Information Technology	PeopleSoft – Database Security and Controls	Auditing not enabled.	8/5/2004
Information Technology (MSD)	MIDAS (Hansen) – Application Controls	Identical user names and passwords.	10/5/2004

**Some corrective action implemented but not completed or self-assessment of effectiveness not performed**

<b>Department – Division</b>	<b>Area</b>	<b>Issues</b>	<b>Report (Consultation) Date</b>
Information Technology (MSD)	MIDAS (Hansen) – General Controls	Disaster recovery plan.	10/5/2004
Neighborhoods	Revenue Administration (Brightside) - Development Office Revenue Management System	There were some issues noted that limit the usefulness of the Development Office computer database used to administer revenue. Limited technical support likely impairs the ability to use the software package to its fullest extent. Some reporting for revenue receipts, along with the management of donation pledges, requires manual manipulation. This is inefficient and requires additional staff resources to manage the activity.	5/29/2007
Parks and Recreation	Farnsley–Moremen Revenue – Revenue Management	Several concerns were noted regarding the general administration of revenue activity. This included reporting of activity and monitoring and reconciliation.	1/25/2006
Parks and Recreation	Farnsley–Moremen Revenue – Riverside Inc.	There is no documented agreement between Louisville Metro and the non-profit organization.	1/25/2006
Police	Court Pay Process – Activity Processing	Court continuance requests recorded in the subpoena tracking system in an inconsistent manner and may not be submitted timely; no way to track how many cases are dismissed due to Police not showing up for court; several cases where police did not appear for court timely.	3/25/2008
Police	Court Pay Process – Reconciliation	Inadequate reconciliation of court pay activity. This includes the upload of court activity from the subpoena tracking system to Metro payroll system, off-duty status indications by employees, brief court appearances, and monthly reports.	3/25/2008
Public Health and Wellness	Billing and Collection Division (Follow-up) – Billing Process	Services provided to patients incarcerated at the Youth Detention Center are not consistently billed.	6/16/2005
Public Protection - Animal Services	Revenue and Operations Administration – Fiscal Administration	MAS is not following-up for animal licenses that may be unpaid. This does not provide proper follow-up for non-complying pet owners and likely results in lost revenue.	8/31/2007
Public Protection - Animal Services	Revenue and Operations Administration – Policies and Procedures	There are no documented departmental Standard Operating Procedures for the overall administration of MAS operations, as well as, the use of the animal management computer system.	8/31/2007
Public Protection – Corrections	Inmate Management System (IMS) – Oracle Database	The database auditing system has not been implemented.	5/17/2006

**Some corrective action implemented but not completed or self-assessment of effectiveness not performed**

<b>Department – Division</b>	<b>Area</b>	<b>Issues</b>	<b>Report (Consultation) Date</b>
Public Protection – Corrections	Inmate Account – General Administration	Policies and procedures.	9/12/2005
Public Protection – Corrections	Inmate Account – Booking Fee Activity	Inmate Management System doesn't reflect actual collections	9/12/2005
Public Protection - Fire	CPR Training Center – General Administration	Accounts receivable process manual and inefficient.	6/23/2006
Public Protection - Fire	CPR Training Center - Monitoring and Reconciliation	Activity not reconciled on a daily basis and not reconciled to system reports, deposits could not be verified as accurate / complete due to inefficiencies and inadequate support documentation, no documented reconciliation to ensure transactions posted properly.	6/23/2006
Public Works and Assets – Operations and Maintenance	Vehicle Impoundment Division – Segregation of Duties	The cashier has the ability to run register activity reports independently.	8/11/2006
Public Works and Assets – Operations and Maintenance	Vehicle Impoundment Division – Efficiency and Effectiveness	Vehicle Impoundment Division activity is administered mainly using a manual process. While cash register systems are used, along with information managed using general MS-Office software, most files and records are handwritten. In addition, revenue receipts are processed using two stand-alone cash register systems.	8/11/2006
Public Works and Assets – Operations and Maintenance	Vacant Lots – Reporting of Grant Funded Activity	Costs recorded in the MIDAS system do not specify the funding source, such as Community Development Block Grant (CDBG) or Metro General Fund. Grant guidelines require that reimbursements of CDBG expenditures be recorded as program income for the grant.	4/23/2007

**Corrective action evaluated and no further action is intended; Department assumes risks associated with issue**

<b>Department – Division</b>	<b>Area</b>	<b>Issues</b>	<b>Report (Consultation) Date</b>
Economic Development – Air Pollution Control	Revenue Management – Penalty Fees	Discretionary ability in fee assessment and processing.	7/25/2005
Louisville Zoo	Louisville Nature Center – Business Plan	Zoo Director requested assistance in reviewing proposed business plan for the future operations of the Louisville Nature Center. This plan outlined the opportunity to merge the operational, management, and financial responsibilities of the LNC into the Zoo. The proposal did not have any major deficiencies or omissions that would impair using it in decision making.	10/19/2007
Public Protection – Corrections	Inmate Management System (IMS) – General Computer Controls – Disaster Recovery Plan	Disaster and recovery plan should be developed and tested.	5/17/2006
Public Works and Assets - Facilities	Network Vulnerability Assessment and Social Engineering – Physical Security - Visitors	Visitors not required to wear visitor badges; not escorted through facilities; information is not verified upon signing in; employees permit visitors to enter buildings or locked areas with little questioning.	2/12/2008
Public Works and Assets - Facilities	Network Vulnerability Assessment and Social Engineering – Physical Security - Offices	Offices are not secured when not in use, increasing risk that sensitive info and /or Louisville Metro personal assets can be stolen.	2/12/2008

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