



**City of Tucson**  
**Independent Audit and Performance Commission**

July 1, 2022

Subject: Report to Mayor and Council - Commission Activities for the Period of January 1, 2022 through June 30, 2022

Honorable Mayor and Council:

The attached report provides information pertaining to the City's Independent Audit and Performance Commission (IAPC) activities between January 1, 2022, and June 30, 2022. During this period, the IAPC conducted six regular meetings, and six subcommittee meetings.

Commission members appreciate the opportunity to provide the Mayor and Council with the review of relevant issues. Please contact your appointee to the Commission or the City Manager should you have topics you would like the Commission to review.

The Commission appreciates the support of Jeffrey Yates, Business Services Director; Vivian Newsheller, Business Services Deputy Director; Marcella Ceballos, Business Services Finance Administrator; Aaron Williams, Principal Internal Auditor; Leah Bird, Internal Auditor; and Juan Rivera, Administrative Assistant.

Respectfully Submitted,

Robert Clark  
IAPC Chairperson

c: Michael Ortega, P.E., City Manager  
City Clerk's Office, Boards and Commissions  
Independent Audit and Performance Commission

Attachment:

IAPC Report on Activities – January 1, 2022, through June 30, 2022

**INDEPENDENT AUDIT AND PERFORMANCE COMMISSION  
REPORT ON ACTIVITIES  
JANUARY 1, 2022, THROUGH JUNE 30, 2022**

The following is a summary of Independent Audit and Performance Commission (IAPC) activities from January 1, 2022, through June 30, 2022. During this period, the Commission held six regular meetings and six meetings of the Code Enforcement Subcommittee.

**Information Provided to the Commission**

**January 5, 2022, Regular Meeting**

- Staff Update: Business Services Director, Jeffery Yates
- Fiscal Year 2021 ACFR Update: Business Services Deputy Director, Vivian Newsheller
- Internal Audit Plan Fiscal Year 2022 First Quarter and Current Projects Update: Principal Internal Auditor, Aaron Williams
- IAPC Code Enforcement Subcommittee Update: Commissioner Lois Pawlak

**January 31, 2022, Code Enforcement Subcommittee Meeting**

- Code Enforcement Status Update: Environmental and General Services Director, Carlos DeLaTorre
- Case Review Processes: Principal Internal Auditor, Aaron Williams and Environmental and General Services Director, Carlos DeLaTorre

**February 2, 2022, Regular Meeting**

- Staff Update: Business Services Director, Jeffery Yates
- IAPC Code Enforcement Subcommittee Update: Commissioner Lois Pawlak
- Review of IAPC Datapage, Bylaws, and City of Tucson Code: Administrative Assistant, Savannah Martinez

**February 18, 2022, Code Enforcement Subcommittee Meeting**

- Case Review and Sample Size Process: Principal Internal Auditor, Aaron Williams and Environmental and General Services Director, Carlos DeLaTorre

**March 2, 2022, Regular Meeting**

- Staff Update: Business Services Director, Jeffery Yates
- IAPC Code Enforcement Subcommittee Update: Commissioner Lois Pawlak
- Tucson Police Department Response Priority Method and Policy: Lieutenant Mikeal Allen
- Review of the City's Fiscal Year 2021 Annual Comprehensive Financial Report and Single Audit: Principal Internal Auditor, Aaron Williams

**March 8, 2022, Code Enforcement Subcommittee Meeting**

- Case Review and Sample Size Process: Principal Internal Auditor, Aaron Williams and Environmental and General Services Supervisor, Martin Romero

**March 22, 2022, Code Enforcement Subcommittee Meeting**

- Case Review Process: Environmental and General Services Management Assistant, Laurie Pumphrey

**April 6, 2022, Regular Meeting**

- Staff Updates: Principal Internal Auditor: Aaron Williams
- IAPC Code Enforcement Subcommittee Update: Commissioner Lois Pawlak
- Tucson Police Department Staffing Levels and Recruitment Process: Lieutenant Jennifer Howell
- Answers to Questions regarding the FY21 Annual Comprehensive Financial Report and Single Audit: Business Services Finance Administrator, Marcella Ceballos
- Fiscal Year 2022 Internal Audit Plan and Third Quarter Update: Principal Internal Auditor Aaron Williams

#### **May 4, 2022, Regular Meeting**

- Staff Update: Business Services Director, Jeffery Yates
- IAPC Code Enforcement Subcommittee Update: Commissioner Lois Pawlak

#### **May 9, 2022, Code Enforcement Subcommittee Meeting**

- Discussion of Findings: Commissioners Pawlak, Andrews and Clark

#### **June 1, 2022, Regular Meeting**

- Staff Update: Business Services Director, Jeffery Yates
- IAPC Code Enforcement Subcommittee Update: Commissioner Lois Pawlak
- Proposed Internal Audit Plan for FY 2023: Principal Internal Auditor, Aaron Williams

#### **June 30, 2022, Code Enforcement Subcommittee Meeting**

- Discussion of draft report: Commissioners Pawlak and Clark

### **Internal Audit Activities Reported to the Commission**

#### Internal Audit:

- Providing ongoing assistance to City Manager's Office related to COVID-19 funds under the CARES Act and the ARPA Funding.
- Providing ongoing assistance to Information Technology and Business Services evaluating the design of the new Enterprise Resource Planning system.
- Providing ongoing assistance to the Economic Initiatives regarding financial and reporting aspects of Federal funds they received.
- Provided assistance to Business Services on the advanced payment accounts.
- Providing ongoing assistance to the Department of Transportation and Mobility in reviewing contracts related to street furniture advertising.
- Assurance services to the Tucson Police Department Records Management System Contract.
- Assurance services to Purchasing Department looking at the Information Technology department use of Procurement Cards for meal purchases.
- Provided consulting services to the Benefits office regarding sampling techniques to test the Affordable Care Act annual reporting requirements.
- Provided assistance to Business Services regarding the final reconciliation and federal reports of COVID relief funds.
- Provided assistance to the Information Technology department on a public information request regarding the City's distance learning and WIFI project.
- Assurance services to Parks and Recreation regarding a contract they had for flooring services at Clements Center.
- Assurance services to Parks and Recreation in a Procurement Card review of rebates on purchases, contracted vendors, and membership benefits.

- Assurance services related to the Information Technology department use of Procurement Cards to purchase supplies.
- Assurance services for City Managers office looking at supplies purchased on Procurement Cards.
- Assurance services for the Tucson Police Department looking at Procurement Card use for translator services.
- Assurance services for the Tucson Fire Department looking at food purchases.