

23-01 Code Enforcement Audit – Metrics & Reporting

Follow-up

December 6, 2023

Emily E. Kidd, Certified Internal Auditor, Certified Fraud Examiner, Certified Government Auditing Professional



Audit Follow-up

International Standards for the Professional Practice of Internal Auditing



To monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.

Purpose of the Audit

**Analysis of the internal control environment
for Code Enforcement reporting**

Independent ✓

Objective ✓



Audit Findings

Internal Control Environment

- Inconsistent invoicing practices
- Highly subjective & manual
- Without a review process
- Without adequate supervisory oversight



Audit Recommendations

- Software application – hard controls
- Standardized, repeatable reporting
- Invoice reconciliations
- Multiple departments' collaboration

Implementation Status

January – March 2023 policy implementation

March – September 2023 collaborative work completed: website, IT adjustments in Accela, Finance & CAO collaboration

October – November 2023 training & implementation of software automation



Internal Audit Function @ City

- To provide the City of Reno with an independent appraisal function designed to assist the Reno City Council, constituents, and City management in establishing accountability, transparency, and a culture of continuous improvement in City operations.
- At its core, Internal Audit helps the organization achieve its objectives.



Code Enforcement

Discussion: Corrective Actions Taken /
Implementation of Improvements

Alex Woodley, Director of Parking and Code Enforcement



Philosophy Changes

- Focus on customer service, efficiency, efficacy, and service delivery
- Reduction of duplication of efforts
- Consistent process results in equitable case management and transparency

Workflow of Enforcement Cases



Business Process Changes

- Code Enforcement Manual
- Workflow automation
- Leveraging expertise in the department

Process Changes (Continued)

- Code Enforcement Officers waive no fees or fines. Leverage hearing officers for a 3rd party review (Policy # 2302)
- International Property Maintenance and Reno Municipal Code changes recommended
- Proactive cases equate to at least 10% of cases now

Opportunities & Collaborations

- Building without a permit w/creation of a compliance program in the Building Division
- Business licensing inspections
- SUP/privilege license reviews

Opportunities (continued)

- Cash handling policy (collaboration with Finance)
- Enhanced website with FAQs (Fillable Docs, Informational videos)
- Enhancements with Accela automation (auto-invoicing, numbering subsequent citations, extensions)
- Standard reports for management review

Recommended Motion

I move to accept the report.