Performance Assessment and Financial Review of the City Manager's Office

CITY OF RIVERSIDE, CALIFORNIA

matrix consulting group

June 12, 2017

TABLE OF CONTENTS

		Page
1.	INTRODUCTION AND EXECUTIVE SUMMARY	1
2.	PROFILE OF THE CITY MANAGER'S OFFICE	6
3.	BEST MANAGEMENT PRACTICES ASSESSMENT	21
4.	ANALYSIS OF THE CITY MANAGER'S OFFICE	28
5.	SUMMARY OF THE FINANCIAL REVIEW	43
	APPENDIX A – REQUEST FOR PAYMENTS AUDIT	47
	APPENDIX B – PURCHASE ORDERS AUDIT	50
	APPENDIX C – JOURNAL ENTRIES AUDIT	51
	APPENDIX D – TRAVEL & MEETING EXPENSE AUDIT	53
	APPENDIX E – P-CARD AUDIT	54

1. INTRODUCTION AND EXECUTIVE SUMMARY

The Matrix Consulting Group was retained by the City of Riverside to assess the operational and management processes of the City Manager's Office. This study was designed to provide an understanding of the Office's organizational structure, functions, the efficiency and effectiveness of the overall processes and operations, as well as compliance with financial regulations. At this concluding point of the study, the project team has assembled this report, which summarizes our findings, conclusions, and recommendations.

1. OVERVIEW OF THE STUDY

The City of Riverside has initiated a process through which it will study three different City Departments each year to ensure that those departments are operating in a manner that is operationally and financially efficient / compliant with any regulations. The City Manager's Office is one of the departments that is being assessed in this manner. All operational and any financial transactions associated with the City Manager's Office were studied and evaluated to ensure that they are efficient and compliant with not only city policies and procedures but also government regulations.

This report provides specific recommendations to improve processes and ensure that services are being provided efficiently and effectively. By conducting this study, the City of Riverside and the City Manager's Office is committed to a process of continuous improvement for this office. Implementing the recommendations contained in this report will aid the City and the Office in its ongoing effort to conduct operations efficiently and effectively.

2. STUDY SCOPE AND METHODOLOGIES

In this study, the Matrix Consulting Group's project team utilized a wide variety of data collection and analytical techniques. The project team conducted the following data collection and analytical activities:

- **Developed an in-depth understanding of the key issues impacting the City Manager's Office (CMO).** To evaluate the Office's operational duties, the Matrix Consulting Group conducted interviews with all employees within the CMO. Interviews focused on the use of technology, the levels of service provided by the Office, and the resources available to provide those services and conduct operations.

- **Developed a 'profile' of the City Manager's Office.** The Matrix Consulting Group conducted interviews with all City Manager Office staff to document current organization of the Office, the structure of the Office, types of services offered, etc. This document was utilized as a "base" point of comparison for further analysis

and comparison for all recommendations.

- **Identified key strengths and opportunities for improvement.** The best management practices included comparisons to industry standards developed by professional organizations and practices utilized by other public sector entities. The project team focused on best management practices for strategic planning, intergovernmental affairs, public information services, marketing, and internal audit services as those are the key functional areas for the City Manager's Office.

- **Checked transactions for compliance with city policies and procedures.** The project team evaluated various financial transactions within the City Manager's Office to ensure that appropriate records are kept to ensure compliance with generally accepted accounting principles and applicable statutory and regulatory requirements.

- **Conducted further analysis of issues identified and summarized analysis in the project report.** Based on initial findings, the project team evaluated additional data, analyzed issues, including alternatives to service delivery options. The analysis resulted in recommendations that would streamline the services provided by the CMO and help it and the City of Riverside meet its strategic goals.

The objective of the study was to examine the core services (oversight, strategic guidance, internal auditing, marketing, etc.) provided by the City Manager's Office and determine the efficiency and effectiveness of service delivery to the organization. Additionally, staffing levels and workload analyses were conducted to ensure that work was being performed efficiently.

3. STRENGTHS AND NOTABLE ACCOMPLISHMENTS.

In May 2015, a new City Manager was appointed by the City Council. Shortly thereafter, three Assistant City Managers were appointed by the City Manager in order to lead the implementation of the City Council's strategic goals and directives, provide financial leadership and enhance customer service. This was a significant change in the executive leadership of the City of Riverside.

Notable accomplishments that have been achieved since this executive transition include:

- Developed and implemented a Citywide Performance Measures and Reporting Program;
- Developed and implemented a biennial budget and 5-year plan;
- Created with City Council approval a "Sunshine Ordinance" which requires 12 days of public notice before City Council and other public meetings, to provide the public with more time to examine proposals coming before the City Council;
- Coordinated legislative and intergovernmental efforts with the addition of an Intergovernmental Relations Officer;

- Established a more independent Internal Audit Division with governing rules and a functional reporting line to the City Council;
- Implementation of the interdepartmental One Stop Shop;
- Completion of hiring of Department Head positions;
- Opened a new cable TV production studio (RiversideTV), expanding viewer services; and
- Received numerous national awards recognizing the City's efforts related to Communication, Budgeting and Internal Auditing.

Additional strengths are identified in detail in the best management practices assessment that is attached as an appendix to this report. During the evaluation of this Office, several overarching themes became evident such as the high levels of service provided by City Management with the emphasis on strategic plan implementation, the award winning Internal Audit Division, a technologically superior Cable TV production studio, and dedicated staff member to public information need and intergovernmental relations.

4. OPPORTUNITIES FOR IMPROVEMENT.

The project team has taken all of the recommendations provided in this report and consolidated them into the following table to enable a quick overview.

#	RECOMMENDATION
ADMINISTRATION	
1	The City Manager's Office should develop a Biennial Report of City-wide accomplishments and efforts that have been achieved during the preceding two years.
2	The City Manager's Office should utilize "311 Riverside" for the tracking and monitoring of all citizen requests received by the Office.
3	The City Manager's Office should add a Principal Management Analyst position to review staff reports, oversee contracting and purchasing for the Office, and be in charge of developing the Biennial Report for the City.
MARKETING & COMMUNICATIONS DIVISION	
4	The Marketing & Communications Division should increase staffing by one position to account for increased demand from departments and to address the increasing backlog of work that cannot be completed.
5	All staff (Project / Marketing Coordinator, Project Specialist, and Web Designer) should track their time through HIVE to provide the necessary data to evaluate future staffing requirements.
6	The Marketing & Communications Division should implement the transition of submitting all Social Media posting requests through the HIVE tracking system. Implementing this change will help the Division track workload, performance measures, level of social engagement (ties to Riverside 2.1) and potential staffing resources.

#	RECOMMENDATION
7	The Marketing & Communications Division should also require that all web design related requests (even if initially submitted to the IT Help Desk) should be submitted through HIVE. This will enable the Division to track the workload generated based upon web design and the time associated with each web-design activity.
8	The Marketing & Communications Manager should provide HIVE training to the users of the system – internal staff in the Division and other City Departments. The training should focus on the use of the system by the requestors to ensure that all requests are approved and submitted in a timely manner. The training for the internal Communications staff should be on the use of the HIVE system to ensure that all time is appropriately being tracked, time that includes prep time to post production time.
9	Data from the HIVE should be evaluated annually and can be used for a variety of purposes including: generating performance measures, allocating Marketing & Communications Division costs to City Departments, and determining the staffing resources for the Marketing & Communications Division.
INTERNAL AUDIT	
10	The Internal Audit Division should augment its current staffing levels by adding a position at the Internal Auditor level. The addition of this position will allow the Division to provide additional audit-related services and allocate more hours to annual recurring activities.
COMMUNITY POLICE REVIEW COMMISSION	
11	The invoicing practices for the Executive Director should be revised to provide detail such as deliverables, major tasks performed, or hours spent working on commission related activities.
12	The Request for Proposals (RFP) for the Executive Director Position should include provisions that state all submissions should provide a detailed task plan and provide deliverable based billing for a fixed price.
13	The Executive Director position should continue to be contracted out, as there are cost savings associated from lack of benefits, retirement, and other personnel costs. A true cost savings analysis should be conducted once the new invoicing / RFP is implemented, to determine if the current level of service is commensurate with the payments to the consultant.
14	The Community Police Review Commission should functionally remain housed within the City Manager's Office to maintain its independence from the Police Department.
15	The Community Police Review Commission should update the archiving content of its website, as well as the look and feel of its website with support from the City's Web Designer.
FINANCIAL COMPLIANCE REVIEW	
16	At the direction of the City Manager's Office, City Departments should establish monthly spending limits for purchases made via the Office Depot blanket purchase order. The City Manager's Office should establish its policy to demonstrate the best practice.
17	Purchases made under the Office Deport blanket purchase order should be subject to item restrictions that are, at minimum, the same as restrictions in P-Card Policy

#	RECOMMENDATION
18	All staff handling p-card transactions should be retrained regarding the requirements of the p-card policy related to eligible transactions, transaction limits and exclusions, and the documentation required for each type of transaction especially food related purchases. Additionally, staff should be provided additional information regarding existing PSA agreements and how to utilize for rental services.
19	The City should further review the p-card policy and consider updates and modifications specifically regarding the purchase of food.

The following report provides further detail regarding each of the specific recommendations outlined including a narrative description of the issues faced by the City Manager's Office that were analyzed to arrive at the recommendations noted above.

2. PROFILE OF THE CITY MANAGER'S OFFICE

This document provides a descriptive profile of the City of Riverside's City Manager's office. The purpose of the descriptive profile is to document the project team's understanding of the City Manager's Office, staff allocation, and principal duties and role of each position. Data contained in the profile were developed based on the work conducted by the project team, including:

- Interviews with all staff in the CMO;
- Collection of various data regarding workload; and
- Documentation of key practices.

The descriptive profile does not attempt to include every organizational and operational facet of the Office but to provide an overview and to serve as the "base line" or "status quo" against which any recommendations made at the conclusion of the study can be compared to demonstrate the change in organizational structure, staffing or operational practice.

The structure of this descriptive profile is as follows:

- Organizational charts showing all positions and their reporting relationships.
- Summary descriptions of key roles and responsibilities of staff, and responsibility descriptions of the major programs and service activities of staff assigned to each functional unit. It should be noted that responsibility descriptions are not intended to be at the "job description" level of detail. Rather, the descriptions are intended to provide the basic nature of each assigned position including deployment and work schedules, program targets and service descriptions.
- Workload and service level indicators, as available, are provided.

The City Manager's Office is responsible for implementing the polices and goals that have been established by the City Council. This includes working with the Mayor's Office, City Council, all city departments, employees, employee unions, residents, external organizations (including boards and commissions), and other agencies to implement the various policies. In addition to policies and goals, the City Manager's Office is accountable for the strategic and financial direction of the City and the development and implementation of the budget to guide operations. The City Manager's office also manages all communication and messages on behalf of the City through the Communications and Marketing Division.

1. CITY MANAGER'S OFFICE STRUCTURE.

The City of Riverside's City Manager's Office consists of six divisions, as shown in

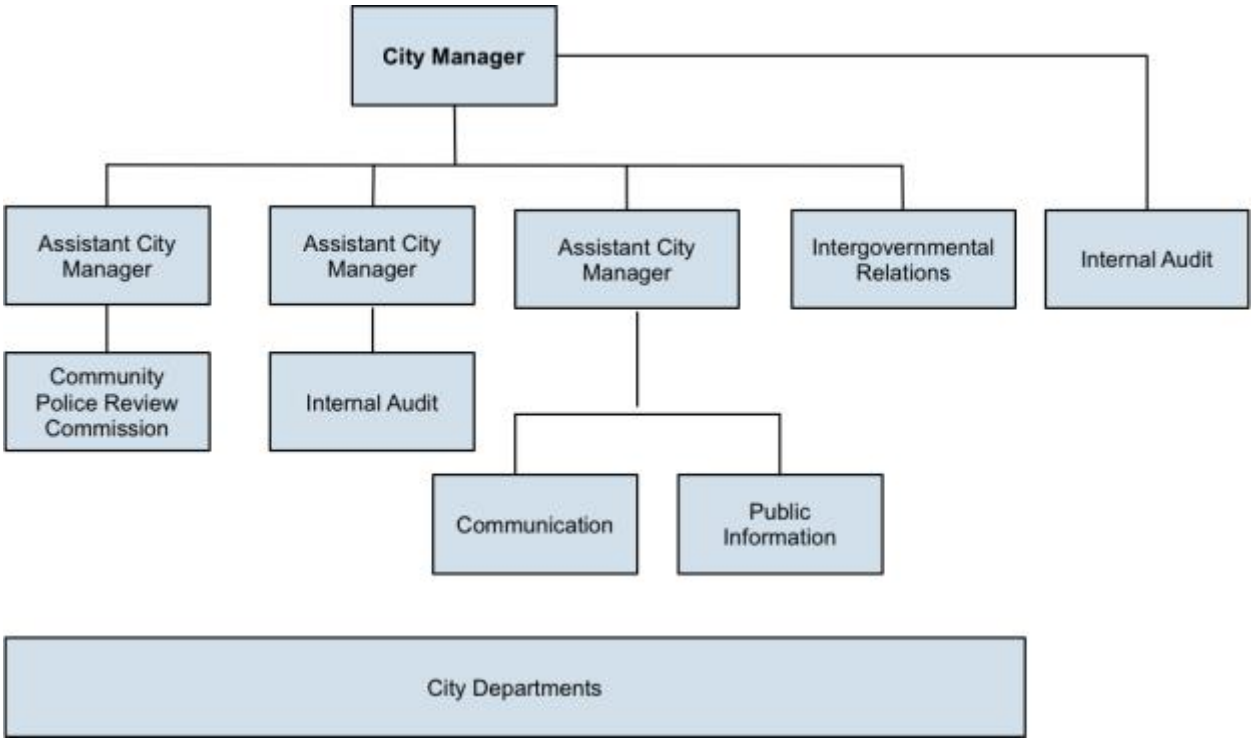
the following table:

Division	Areas of Responsibility
Administration	• Providing oversight, strategic direction, and support to City Department's operating divisions. • Policy and procedure oversight and development. • Budget development and monitoring. • Constituent matters. • Labor and contract negotiations. • Reviewing all agenda items and staff reports on behalf of operating Departments. • Conducting special strategic and financial initiatives on behalf of City Council.
Intergovernmental Relations	• Coordinating with local jurisdictions regarding regional concerns and issues. • Managing the contracted lobbyists on behalf of the City to County, State, and Federal governments. • Serving as point of contact for any external agencies working with the City.
Public Information Office	• Communicates the work of the city to residents and the press, including programs, initiatives, or city positions. • Writes, releases, and provides information related to press releases or editorials produced on behalf of the City Manager's Office or individual City Departments. • Schedules community or press meetings for the City Manager to communicate city actions or policy to the community. • The Communications Officer overseeing this function splits time: two-thirds City Manager's Office and one-third Mayor's Office.
Community Police Review Commission	• Promotes public confidence in Riverside Police by enhancing communication and providing an avenue for citizen review of police actions. • Reviews and potentially investigates citizen complaints regarding Riverside Police, and recommends modifications to Police Department policy. • Reviews and produces reports regarding officer-involved shootings and/or officer-involved deaths, and an annual report regarding all actions of the Community Police Review Commission.
Internal Audit	• Conducting performance audits of operating departments. • Evaluating processes in City Departments. • Tracking implementation of projects conducted by internal and external auditors. • Consulting with City executives and departments on operational and performance issues. • Development and implementation of the performance measures effort.

Division	Areas of Responsibility
Communications Office	• Administering the public access channel for the City. • Posting all social media messages on behalf of the City. • Publishing the quarterly magazine for the City. • Generating audio and video media for the City.

The following organizational chart summarizes the overall structure of the City Manager's Office. Each Assistant City Manager is responsible for specific functions within the Office and a set of operating departments.

ORGANIZATIONAL STRUCTURE
CITY MANAGER'S OFFICE



The following tables summarize the staffing distribution of the City Manager's Office by Division.

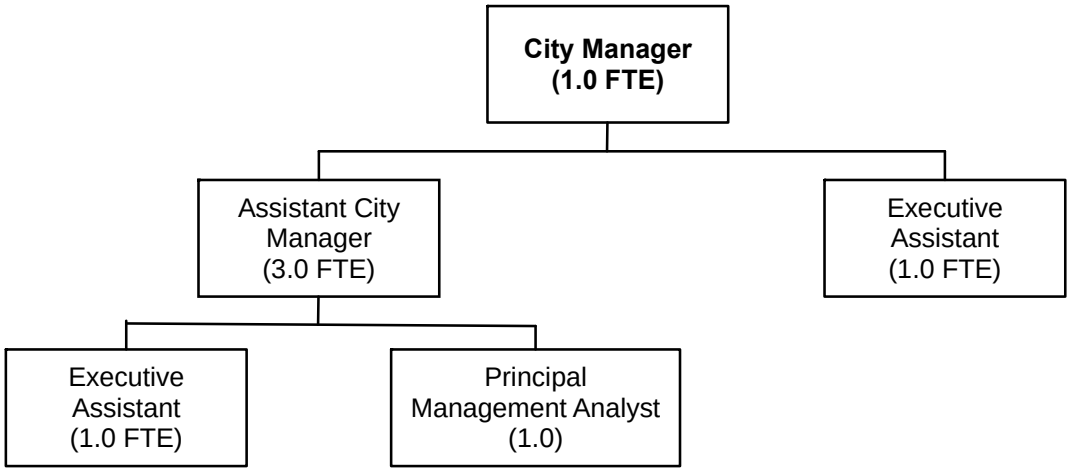
City Manager Division	FTEs
Administration	7
Community Police Review Commission	1
Communications Office	9
Internal Audit	2
Public Information	1
Intergovernmental Relations	1
TOTAL FTES	**21**

2. CITY MANAGER'S OFFICE - ADMINISTRATION.

The Administration Division of the City Manager's office houses the City Manager, the Assistant City Managers, and their support staff. This section is responsible for working in conjunction with the Mayor's Office and City Council to promote and implement the goals and strategic direction identified by City Council. Each Assistant City Manager oversees specific areas as it relates to the City.

(1) Organizational Structure.

The plan of organization for the Administration Division is presented in the organization chart below.



(2) Staffing Allocation.

The table below provides a summary of the staff supporting City Manager's Administration section, by function and classification, and also summarizes key roles and responsibilities of each position.

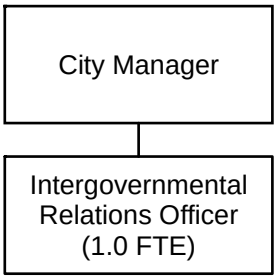
Classification Title	# of Authorized Positions	# of Vacant Positions	Key Roles and Responsibilities
City Manager	1.0	0.0	• Oversees all citywide operations • Coordinates with City Council and other external agencies to promote Riverside values in the community • Develops special programs and projects for implementation • Strategic planning and goal setting • Performance measure development and implementation • Provides general guidance and direction to Assistant City Managers
Assistant City Manager	3.0	0.0	• Lead and support City Departments and operations with fulfillment of strategic initiatives and goals • Respond to high-level issues and concerns that affect city departments • Preside over weekly meetings with Department managers • Labor Relations / contract negotiations • Develop and implement a policy budget • Participate in bi-weekly executive leadership team meetings • Oversee special projects and initiatives dictated by the City Manager and City Council
Principal Management Analyst	1.0	0.0	• Reports directly to the Assistant City Managers • Reviews all staff and agenda reports • Conducts special studies and policy projects on behalf of the Assistant City Managers • Updates administrative policies and procedures manual as it relates to the City Manager's Office • Assists with processing of contracts
Executive Assistant	2.0	0.0	• Report directly to City Manager / Assistant City Manager • Manage calendar and appointments for the executives • Coordinate meetings with internal and external agencies • Process contracts and invoice payments on behalf of the City Manager's Office • Handles employee, department and constituent issues on behalf of executives

3. INTERGOVERNMENTAL RELATIONS.

The Intergovernmental Relations Division of the City Manager's Office consists of one full-time employee whose primary function is to coordinate with other governmental entities to promote the strategic initiatives of the City of Riverside. This involves working with local, county, statewide, and federal contacts.

(1) Organizational Structure.

The plan of organization for the Intergovernmental Relations section is presented in the organization chart below.



(2) Staffing Allocation.

The table below provides a summary of the staff supporting the Intergovernmental Relations Section, by function and classification, and also summarizes key roles and responsibilities of each position.

Classification Title	# of Authorized Positions	# of Vacant Positions	Key Roles and Responsibilities
Intergovernmental Relations Officer	1.0	0.0	• Reports directly to the City Manager • Manages the City's intergovernmental strategy including the contract with the state lobbyist • Reviews any legislation at the state level that directly impacts the operations of the City • Attends Council meetings and board meetings of other local agencies • Liaises with other external agencies on behalf of the City • Serves as the Federal Grant Management contact on behalf of the City

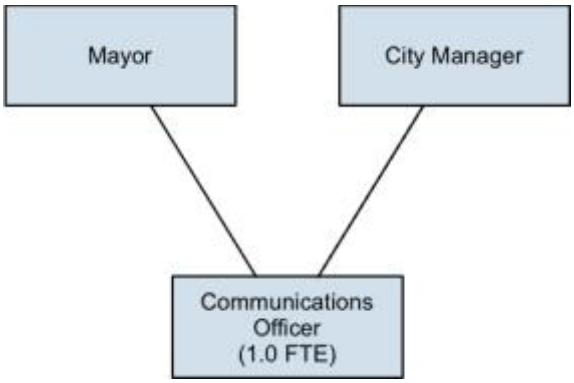
4. PUBLIC INFORMATION OFFICE.

Similar to the Intergovernmental Relations section, the Public Information Division consists of one employee. The Public Information Officer / Communications Officer position is shared between the City Manager's Office (two-thirds of time) and the Mayor's

Office (one-third of time). The primary purpose of this division is to deliver a unified message on behalf of the City to the public, to communicate information about city programs and initiatives, and to respond to citizen questions of concerns about city operations.

(1) Organizational Structure.

The plan of organization for Public Information Office is presented in the organization chart below.



(2) Staffing Allocation.

The table below provides a summary of the staff supporting the Public Information Division, by function and classification, and also summarizes key roles and responsibilities of each position.

Classification Title	# of Authorized Positions	# of Vacant Positions	Key Roles and Responsibilities
Communications Officer	1.0	0.0	• Reports jointly to the Mayor and City Manager. • Communicates with the public on behalf of the City regarding any program, initiative, action, initiative, or policy. • Schedules meetings with community groups for speaking engagements for the City Manager or Department Heads. • Understands current city policy and positions and communicate those positions; answer technical questions on programs and policy. • Writes press releases or op-eds to communicate city positions, policy, actions and programs. • Assists Department Heads and City Leaders with external communications. • Speak directly to news outlets on behalf of the City, as necessary. • Splits time: 2/3 to City Manager's Office and 1/3 to Mayor's Office.

5. COMMUNITY POLICE REVIEW COMMISSION.

The Community Police Review Commission is an independent commission that reviews the actions and policies of the Riverside Police Department, in addition to citizen complaints. The Commission itself is made up of nine volunteer members. There is a full-time position in the City Manager's Office that manages the administrative components of the Commission. There is also an Executive Director position which is handled by a contract with a private consultant.

(1) Organizational Structure.

The plan of organization for the Community Police Review Commission is presented in the organization chart below.

(2) Staffing Allocation.

The table below provides a summary of the staff supporting the Community Police Review Commission, by function and classification, and also summarizes key roles and responsibilities of each position.

Classification Title	# of Authorized Positions	# of Vacant Positions	Key Roles and Responsibilities
Executive Director	1.0	0.0	• Oversees operations of the Commission. • Supervises Sr. Office Specialist. • Develops report for the Commission including meeting reports and the Annual Report. • Provides administrative support to the Commission in carrying out assigned duties.

Classification Title	# of Authorized Positions	# of Vacant Positions	Key Roles and Responsibilities
Sr. Office Specialist	1.0	0.0	• Reports to the contracted Executive Director of the Commission. • Provides administrative support to the Commission, Commission members, and the Executive Director of the Commission. • Schedules commission meetings and prepares meeting agendas. • Assembles and edits reports for the Commission, including meeting reports and the Annual Report. • Receive and process citizen complaints filed with the Commission and forward them to Police Department Internal Affairs. • Attend meetings and record minutes. • Perform general office support for the Commission including file maintenance and retention. • Periodically update information on the Commission's website, including posting minutes, report, policy recommendations, and findings.

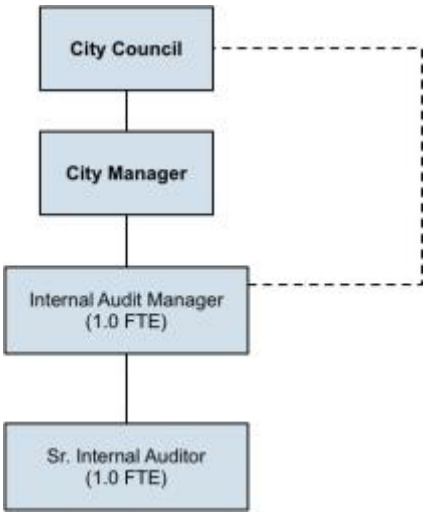
6. INTERNAL AUDIT.

The Internal Audit Division conducts performance and process audits of City operations and departments. The Internal Audit Division assists the City in accomplishing its strategic goals and objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes. The Division is also responsible for the development and implementation of the performance measure initiative, grant administration, and oversight of annual audits. The division provides independent and objective feedback on city programs, activities and functions. A fiscal two-year audit work plan is developed and approved by the City Council to add value and improve operations.

Resolution No. 22988, approved by the City Council on February 23, 2016, established the Governing Rules for Internal Audit and provides the framework for the conduct of the function as an independent and objective assurance and consulting activity. The Internal Audit Division reports administratively to the City Manager and/or a designated Assistant City Manager and functionally to the City Council.

(1) Organizational Structure.

The plan of organization for the Internal Audit Division is presented in the organization chart below.



(2) Staffing Allocation

The table below provides a summary of the staff supporting the Internal Audit Division, by function and classification, and also summarizes key roles and responsibilities of each position.

Classification Title	# of Authorized Positions	# of Vacant Positions	Key Roles and Responsibilities
Internal Audit Manager	1.0	0.0	• Reports directly to City Manager through an Assistant City Manager. • Indirect reporting relationship with the City Council. • Manages a staff of one full-time employee • Generates a caseload for the Division based upon the Internal Audit Action Plan • Oversees the development and implementation of the performance measurement program. • Grants administration • Oversees annual audits • Oversees implementation of recommendations from previous internal and external audits • Supports City Manager's Office with special projects

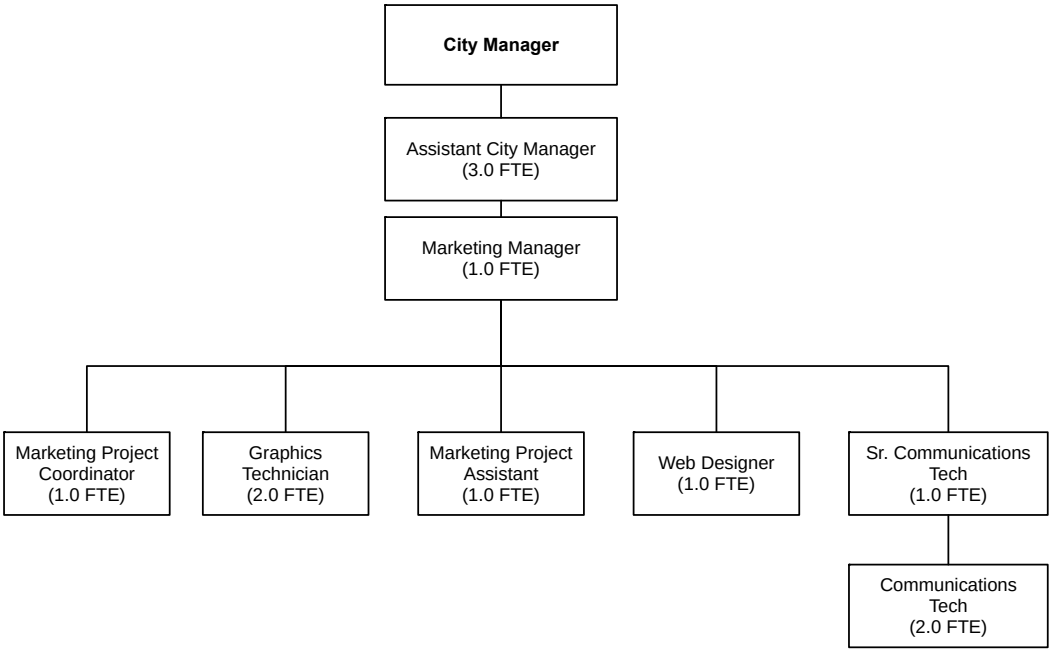
Classification Title	# of Authorized Positions	# of Vacant Positions	Key Roles and Responsibilities
Sr. Internal Auditor	1.0	0.0	• Reports directly to the Internal Audit Manager • Provides support to Internal Audit Manager in developing audit plans • Conducts interviews and collects data for the audits required to be conducted. • Conducts process and performance audits of City Departments based upon assigned audits • Prepares audit reports for distribution to City Council

7. MARKETING AND COMMUNICATIONS.

The Marketing & Communications Division of the City Manager's Office, similar to the Public Information Office, is responsible for presenting a unified message on behalf of the City to its residents. The message is provided through a Cable Access TV Channel, Programming on that Channel, the Website, Social Media, and a Quarterly Magazine. The Marketing & Communications Division works closely with other City Departments and divisions to ensure that any message being posted on the website or a video is in alignment with the City's overall goals and objectives, and is in the style guidelines set for the City.

(1) Organizational Structure.

The plan of organization for the Marketing & Communications Division is presented in the organization chart below.



(2) Staffing Allocation.

The table below provides a summary of the staff supporting the Communications Division, by function and classification, and also summarizes key roles and responsibilities of each position.

Classification Title	# of Authorized Positions	# of Vacant Positions	Key Roles and Responsibilities
Marketing Manager	1.0	0.0	• Reports directly to the Assistant City Manager and has 6.0 direct reports. • Supervises the Marketing Division including day to day operations and task assignment to ensure full utilization of staff. • Works with City Departments to consult and produce communication projects or initiatives they want to launch. • Manages projects and performs ongoing monitoring of communications programs. • Oversee ongoing communication policy development, such as video, web, and social media policy; and the City's style guide.
Marketing Project Coordinator	1.0	0.0	• Reports directly to the Marketing Manager • Oversees all social media for the City • Drafts all social media posts for the City – written, video, or photos • Coordinates any social media advertisements or posts on behalf of other city departments • Works on special projects as requested by the Marketing Manager • Advise department supervisors of procedures and reporting deadlines for work-related injuries • Contributes to the quarterly magazine production
Graphics Technician	2.0	0.0	• Report directly to the Marketing Manager • Design all marketing materials on behalf of the City • Generate designs as it relates to the Magazine, Website, Brochures, and Strategic Plans • Develop PowerPoints on behalf of City departments • Produce newsletters and flyers • Review all materials produced by the City for compliance with the City style guide

Classification Title	# of Authorized Positions	# of Vacant Positions	Key Roles and Responsibilities
Marketing Project Assistant	1.0	0.0	• Reports directly to the Marketing Manager • Serves as the City Photographer • Manages the photo database for the City • Writes articles for the Quarterly Magazine • Updates the Community Calendar Page daily • Generates all voice recordings on behalf of the City
Web Designer	1.0	0.0	• Report directly to the Marketing Manager. • Writes code to build and design the City's websites on behalf of City Departments. • Performs web and email requests to launch online or emailed communications. • Troubleshoots website issues from minor errors to complete redesigns. • Provide training to city employees regarding newsletter creation and website editors. • Manages the GovDelivery mass email system.
Sr. Communications Technician	1.0	0.0	• Reports directly to the Marketing Manager • Oversees two Communication Technicians • Manages the Govt Access TV Channel • Produces all content on the Channel – including scriptwriting • Attends all Council Meetings and Commission Meetings • Manages the funds from the PEG fund for purchases / acquisition of new equipment
Communications Technician	2.0	0.0	• Report directly to the Sr. Communications Tech • Record all Council / Commission Meetings • Provide technical assistance to City Departments on use of equipment • Write scripts for programming on the channel • Edit all content produced for airing on the channel • Assist Sr. Communication Technician with special projects

8. RIVERSIDE 2.1 – STRATEGIC PLAN

The City of Riverside has developed a Strategic Plan outlining the key goals and initiatives by department and function area. The current version of the Strategic Plan Riverside 2.0 is in the midst of being updated to Riverside 2.1. Riverside 2.1 will incorporate any new strategic initiatives, or eliminate initiatives that have already been completed, as well as outline performance measures to measure the impact of the goals. The following table show the updated strategic initiatives outlined for the City Manager's Office:

Strategic Initiative	Implementation Timeline
Continue leading a citywide customer service initiative to instill a culture of helpfulness, throughout all departments and employees.	Ongoing Initiative
Continue biennial Quality of Life Survey to obtain feedback from residents, businesses and customers regarding City services and activities, and community needs and priorities.	Ongoing Initiative
Continue facilitating a culture of continuous improvement and innovation in the workplace through regular process improvement activities, rewarding innovative practices and regular review of department operations on a triennial basis.	In year 2 of the ongoing effort
Conduct feasibility reviews of proposed community facilities analyzing demand, location, design, cost estimates, and financing alternatives including grants and public-private partnerships.	Under development
Develop Performance Measures to assess and track effectiveness and quality of City programs and services; regularly publish results.	Under development and implementation
Strengthen external media communications with targeted outreach efforts to showcase the activities of the City.	Ongoing Initiative
Grow our audience by developing a range of content that reaches a diverse audience through a variety of mediums with a focus on social web, and email marketing.	Ongoing Initiative
Maintain citywide calendar to strengthen and unify marketing efforts across the City. Implement internal calendar option for highlighting initiatives from all departments.	Ongoing Initiative
Coordinate legislative and intergovernmental efforts with key local agencies.	Ongoing Initiative
Develop video content for RiversideTV that is uniquely Riverside.	Ongoing Initiative
Produce a Biennial Report to include departmental accomplishments and progress in implementing the Strategic Plan	Starting in 2018 - an ongoing initiative

As the table indicates the City Manager's strategic initiatives are not goals that will end after a certain point in time but reflect the effort for continuous improvement and growth. Certain initiatives such as triennial audits of departments have already been implemented and started along with implementing programs such as the One Stop Shop for Community Development.

Similar to the City Manager's Office, the Communications office has already begun efforts on many of these strategic initiatives. There is a dedicated staff member for Social Media engagement, as well as an effort to review all documentation (powerpoints, brochures, social media posts) on behalf of other departments for a

consistent message across the City. The Intergovernmental Officer position specifically works on coordinating legislative and intergovernmental efforts in the area, even though it is listed as a Communications goal, the staff position is housed in its own section in the City Manager's Office. There have also been significant improvements to the production studio and programs to enhance the programming that is provided by the Communications office to residents.

3. BEST MANAGEMENT PRACTICES ASSESSMENT

As part of the analysis of the City Manager's Office, the Matrix Consulting Group project team utilized a wide variety of data collection and analytical techniques to compare the Office's current services with measures of effective organizations based on industry standards. The measures utilized have been derived from the project team's collective experience and represent the following ways to identify improvement opportunities:

- Statements of "effective practices" based on the study team's experience in evaluating operations in other cities or "standards" of the services from other organizations.

- Other statements of "effective practices" or "performance targets" based upon consensus standards or performance goals derived from national or international professional service organizations.

- Identification of whether and how the Office meets these performance targets.

Overall, the City Manager's Office is a well-managed department meeting most of the best practice standards established by the industry as well as "best-in-class" agencies including a 5-year plan, strategic plan, performance measurement development, and a biennial budget.

The purpose of this assessment is to identify any opportunities for efficiency and cost savings. The assessment is presented in the matrix format with the performance target in the left-hand column, whether the Office meets the target in the second column (thus representing a 'strength'), and potential improvement opportunities in the far-right column. Following the matrix are summary conclusions arising from this assessment.

Performance Target	Strengths	Improvement Opportunities
Administration and Management		
A strategic plan has been developed and is updated every other year.	There is a strategic plan currently in place, called Riverside 2.0. The strategic plan was developed in 2015 and is currently being updated in 2017 to Riverside 2.1	
The City's Strategic Plan is used to assist policy makers and management in guiding decisions.	The strategic plan is the primary driver for Council & City Management in organizing priorities for the year.	

Performance Target	Strengths	Improvement Opportunities
The City's Strategic Plan is used as the basis of an Annual Work Plan.	The City's Strategic Plan is the primary basis of efforts and work priorities developed by the Assistant City Managers. This is supplemented by the biennial budget which serves as the policy guidance on strategic initiatives.	
The City prepares 5-year revenue and expenditure projection that include anticipated service demand levels and future costs.	There is a five-year financial plan that is developed for the biennial budget and a five-year capital improvement program.	
The Office conducts monthly group meetings with all department heads to discuss major issues and areas which may require cooperation among departments.	There are bi-weekly Executive Leadership Team (ELT) meeting with all Department heads, the City Manager, and the Assistant City Managers. This is supplemented by regular meetings between the Assistant City Managers and their assigned departments.	
Annual in-depth review of each department by the City Manager conducted as part of performance evaluations.	The City Manager's Office is committed to conducting an in-depth financial and management review of three different City Departments every year. In 2016, the three departments were Finance, Human Resources, and Riverside Public Utilities, and in 2017 the three departments are City Manager, Mayor's Office, and the Police Department. Additional the Office conducts budget reviews and annual performance evaluations of all department heads.	
There is an annual review of the City Manager by the City Council.	There is an annual performance review of the City Manager by City Council.	

Performance Target	Strengths	Improvement Opportunities
There is periodic review with City's elected officials of current issues, priorities and programs.	There are informal meetings on a bi-weekly (2x a month) basis between the City Manager and the City Council to discuss any issues, priorities, and special programs. Additional reviews are conducted during the biennial budget development and the quarterly financial and City Manager reports presented to the elected officials.	
Customer service satisfaction (internally and externally) is routinely monitored.	This has been established as a strategic goal within the City Manager's office. The City Manager's Office is in the process of developing key performance metrics to measure the customer service level. The City conducts a biennial Quality of Life survey and periodic departmental customer satisfaction surveys. A new "Happy or Not" technology has been installed in several locations citywide to collect information regarding internal and external customer satisfaction.	
An annual report summarizing major activities of the City is developed and distributed to all citizens.	Currently, the City Manager provides quarterly updates to the Mayor and Council The development of a biennial report is one of the strategic initiatives within Riverside 2.1.	As already planned, a biennial report should be published and made available online.

Performance Target	Strengths	Improvement Opportunities
The City has adopted comprehensive policy and procedures manual that is routinely and frequently updates and provided to all employees.	There is an administrative policy and procedures manual. The manual is available on the City's intranet. The Internal Audit Division in the City Manager's Office is responsible for managing any updates to the Administrative Policy Manual. The responsibilities of the Internal Audit Division include reviewing current policies to ensure that they are still relevant, asking Departments / Divisions to draft updated policies, and compiling all of the policies into and updated policies and procedures manual.	
The City has established processes for obtaining public input.	There is an online citizen portal for feedback, there is a customer service initiative through the Happy or Not technology, most City departments utilize customer surveys and/or feedback cards, and City Council, committee and community meetings are used to obtain public input.	
Intergovernmental Relations		
The Office works with other agencies in the City, County and State to develop partnerships and cooperation.	The Intergovernmental Relations Officer position was specifically established to ensure that the City works closely with other agencies to develop appropriate partnerships and cooperation.	
The City effectively monitors legislation and governmental activities that may affect its interests.	One of the main areas of focus for the intergovernmental relations officer is to monitor all legislation to ensure that there are no changes being enacted that directly affect the operations of the City.	
The City's interests are effectively promoted at the County and State level.	One of the roles of the Intergovernmental Relations Officer is to make sure to promote any legislation or interests that directly benefit the City of Riverside. This is done by attending local meetings at the County Board of Supervisors as well as State legislature meetings in Sacramento.	

Performance Target	Strengths	Improvement Opportunities
Public Information / Communications		
The City has an effective communications program that informs the public and employees in a timely and accurate manner.	There is a Communications Officer for the city along with a Cable TV Channel, updated website, and quarterly magazine to inform the public and employees regarding City-related issues.	
The City speaks with "one voice" when informing the public and media.	With a single shared Communications Officer position between the City Manager's Office and the Mayor's Office, there is coordination of message on major developments.	
Public Information Officers are trained in effective communications techniques and in media relations.	The Communications Officer is trained and has extensive experience in media relations.	
The City has an up-to-date web site for information to the public.	The website is updated daily with new events calendar. The website prominently features headline events, "New and Noteworthy" city news, and a Community Calendar. Additionally, the City utilizes twitter feed to inform interested parties of activities taking place and information regarding City programs.	
The City has a public access channel that is well received and highly utilized by the public.	There is a public access channel that depicts all city meetings including Council, Boards, and Commissions.	
Management of cable franchises are cost effective and in the best interest of the City and responsive to the public.	There is a cable franchise fee that is utilized to fund infrastructure for current cable operations.	

Performance Target	Strengths	Improvement Opportunities
The City's web site is citizen centric and information is easy to find, and has the top aspects of a government web-site, including: • Documentation of governance structure, including roles and responsibilities • Documentation of a strategic plan • Focus on top tasks • Content is managed effectively and efficiently • The site is continuously evaluated • Maximize ability for citizens to conduct business online	The website meets the following aspects: • Details regarding each Department, including the City Manager's Office, are available online. • Riverside 2.0 is available on the front page of riversideca.gov. • Top tasks are presented in Riverside 2.0. • Content is effectively managed using tabs to direct visitors. • The site features HappyOrNot surveying embedded to appear to users. • Citizens are able to access numerous city services, applications, and payments online.	A number of sub-sites such as City Commissions are significantly outdated. Capacity for updates is limited by few in-house staff.
Internal Audit		
There is formalized documentation identifying the independent authority of the Internal Audit Division.	While the Internal Audit function is located within the City Manager's Office, there is a direct reporting relationship to the City Manager through one of the Assistant City Managers and indirectly to the City Council through the Government Relations Committee.	
There is an annual work plan for the Internal Audit Division.	There is a work plan that is developed by the Internal Audit Division. The work plan describes the focus of the division and the allocated hours for those tasks.	
The annual work plan developed for the Internal Audit Division has been approved by City Council.	The annual work plan is approved by the City Council.	
There are routine status updates provided to the Governance Committee regarding the annual work plan.	There are typically updates provided to the committee every six months if there are any alterations to the annual work plan.	

Performance Target	Strengths	Improvement Opportunities
Implementation of internal audit recommendations are tracked by the Internal Audit Division.	The internal audit division tracks all recommendations made including recommendations that result from outside consultants.	
The internal audit division focuses on analyzing functional areas as it relates to the following points: • Potential avenues for outsourcing for greater cost savings / efficiency • Critical examination of business processes in an effort to increase productivity. • Use of technology to automate processes.	The Internal Audit Division evaluates all potential areas of process improvements including business process flows, potential areas for outsourcing, as well as more efficient use of technology.	
The internal audits that are completed by the Division are provided to City Departments for review.	The Internal Audits are provided to City Departments for review as well as published online for easy access to results.	
A peer review of the Internal Audit Division has been conducted within the last five years.	A peer review of the Internal Audit Division was conducted last year.	
The Internal Auditors in the Internal Audit Division are certified Internal Auditors.	The Internal Audit Division has Certified Internal Auditors.	
There is a minimum of two internal Auditors in the Internal Audit Division to allow for a collaborative auditing process.	There is a Sr. Internal Auditor and an Internal Auditor Manager in the division to allow for the collaborative auditing process.	
There are a sufficient number of internal auditors for an agency of its size. This standard is typically 1 internal auditor per 1,000 employees.		The Internal Audit Division is understaffed compared to peer entities. The internal audit staffing audit ratio for the City of Riverside is 0.82 Internal Auditors for every 1,000 employees.

The preceding matrix shows that the City Manager's Office has numerous strengths, such as the clear prioritization of intergovernmental issues through the Intergovernmental Relations Officer, an independent Internal Audit Division, a biennial budget, a five-year plan, a strategic plan, and performance measurement program.

4. ANALYSIS OF THE CITY MANAGER'S OFFICE

This chapter focuses on analyzing the current strengths and opportunities for improvements within the operations of the City Manager's Office. As part of the evaluation process, there will be a focus on identifying issues and providing recommendations, including alternatives to the current operational system and modifications to processes. This analysis will take into account the customer service needs and expectations of the Office.

1. ANALYSIS OF GENERAL ADMINISTRATION AND MANAGEMENT

The General Administration and Management section of the City Manager's office provides administrative oversight and direction to all City Departments and funds. This section consists of the City Manager, the Assistant City Managers, the Principal Management Analyst, and the two executive assistants. The following subsections discuss strengths and opportunities as it relates to operational processes within this section of the Office as well as staffing levels.

(1.1) Operational Analysis

One of the primary purposes of the City Manager's office is to provide strategic direction and oversight to City Departments. As a result, City Management (Assistant City Managers, City Manager, and Department Directors) developed a strategic plan for Riverside – Riverside 2.0. This plan was developed in 2015 and updated in 2017 to Riverside 2.1. The following points list the current goals for the City Manager's Office:

1. Lead a Citywide customer service initiative that instills a culture of helpfulness throughout all departments and employees.

2. Conduct a biennial Quality of Life survey to obtain feedback from residents, businesses and customers regarding City services and activities, and community needs and priorities.

3. Facilitate a culture of continuous improvement and innovation in the workplace through regular process improvement activities, rewarding innovative practices and regular review of department operations on a triennial basis.

4. Conduct feasibility reviews of proposed community facilities analyzing demand, location, design, cost estimates and financing alternatives including grants and public-private partnerships.

5. Develop Performance Measures to assess and track effectiveness and quality of City programs and services; regularly publish results.

6. Strengthen external media communications with targeted outreach efforts to

showcase the activities of the City.

7. Grow our audience by developing a range of content that reaches a diverse audience through a variety of mediums with a focus on social, web, and email marketing.

8. Maintain a citywide calendar to strengthen and unify marketing efforts across the City. Implement internal calendar option for highlighting initiatives from all departments.

9. Coordinate legislative and intergovernmental efforts with key local agencies.

10. Develop video content for RiversideTV that is uniquely Riverside.

11. Produce a Biennial Report to include departmental accomplishments and progress in implementing the Strategic Plan.

The points above indicate that there are eleven specific goals associated with the City Manager's Office. Certain strategic goals such as strategic goal #9 is specifically related to the Intergovernmental Relations officer position, and strategic goals #6-#10 (excluding 9) are related to the Marketing & Communications Division.

The City Manager's Office should develop a biennial report that is presented prior to the budget document to highlight the results of the City efforts and to provide necessary background regarding accomplishments and efforts that have been undertaken. Presenting this report immediately prior to the budget will enhance decision-making and continue the focus on strategic initiatives.

The staff within the City Manager's Office also have a significant role in handling constituent issues regarding City services or issue that are brought to their attention. Resolution of these issues requires the Office to have a comprehensive and systematic approach to receiving, directing and tracking the status of these requests. To prevent duplication of efforts, the City should utilize the "311 Riverside" software and staff to log and track all constituent concerns that are raised with the Office rather than the email based approach that is currently utilized. This approach is similar to how calls received-by the Internal Audit Office are being handled and will utilize existing and available resources.

Recommendation #1: The City Manager's Office should develop a Biennial Report of City-wide accomplishments and efforts that have been achieved during the preceding two years.

Recommendation #2: The City Manager's Office should utilize "311 Riverside" for the tracking and monitoring of all citizen requests received by the Office.

(1.2) Staffing Analysis

The City Manager's Office with one City Manager and three Assistant City Managers is appropriately structured and organized for a city the size of Riverside. Each Assistant City Manager focuses on a certain set of Departments and service areas. The division of labor ensures that each Department Director within the City has a specific point of contact within the City Manager's office to raise any issues or concerns or highlight any strategic accomplishments.

In addition to the executive staff within the division there are three support staff positions: two Executive Assistants and one Principal Management Analyst. One Executive Assistant is shared between the City Manager and an Assistant City Manager and the other Executive Assistant supports the other two Assistant City Managers. The Executive Assistants provide day-to-day administrative support to each of the executive team members, which includes scheduling, handling phone calls, processing reimbursements, etc. The current staffing levels of the Executive Assistants are appropriate.

Prior to 2015, the City Manager's Office used to have three Principal Management Analysts and currently there is only one. The roles and responsibilities of the Principal Management Analyst vary from reviewing all Council and Board reports to special policy-related projects for the different Assistant City Managers. Other responsibilities include review of supporting documentation for contracts, processing purchase orders, and managing the budget for the Office.

While not all of the workload performed by the Principal Management Analyst is quantifiable, the project team collected workload information associated with reviewing staff reports. This information coupled with the average time for staff report review including multiple iterations helps determine the number of Principal Management Analysts needed to conduct these types of review. Due to the large number of reports reviewed annually by the project team, to obtain a clearer understanding of the magnitude of the workload, the project team pulled a sample of one month's worth of data for these reports.

The following table shows by department, the total number of reports that are reviewed monthly, the average time per review and the total time associated with each department and with the task overall for that specific month.

Department	# of Staff Reports	Typical Time / Staff Report	Total Time
Internal Audit	4	0.25	1.00
HR	7	0.25	1.75
Ambulance	1	0.25	0.25
Fire	10	0.25	2.50
PW	44	0.75	33.00
Public Utilities	114	0.5	57.00
CDD	51	0.75	38.25
City Manager	9	0.25	2.25
Eng	2	0.25	0.50

Department	# of Staff Reports	Typical Time / Staff Report	Total Time
Finance	17	0.25	4.25
General Services	14	0.25	3.50
IT	9	0.25	2.25
RPD	16	0.25	4.00
Museum	15	0.75	11.25
Parks & Rec	9	0.75	6.75
City Council	3	0.25	0.75
TOTAL	**325**		**169.25**

As the table above shows some departments require additional staff time for report review due to their technical nature or multiple iterations. However, typically within one month there are approximately 169 hours spent reviewing staff reports and their multiple iterations. The 169 hours are greater than the 160 hours (40 hours x 4 weeks in a month) that are available in a month. Based on this information, it can be easily seen that it is a full-time job just to review the various staff reports and their iterations let alone perform the other duties that are required by the Principal Management Analyst role. In the past, there was a Principal Management Analyst assigned to each Assistant City Manager.

The project team also conducted a comparative survey of other jurisdictions to determine the number of Management Analyst positions within the City Manager's Office. The following table shows by jurisdiction, the total number of Management Analysts, and the total number of employees within the City Manager's Office overall.

Jurisdiction	# of Management Analysts
Riverside	1.00
Bakersfield	1.00
Chula Vista	1.00
Santa Ana	2.00
Irvine	2.00
Long Beach	3.00
AVERAGE	**1.80**

As the comparative survey above indicates that for the agencies that do have Management Analysts or analyst type positions within the City Manager's Office, the average number is approximately 1.80 Management Analysts. Therefore, the City Manager's Office in Riverside with 1.00 Principal Management Analyst is understaffed compared to other surrounding jurisdictions.

Based upon the responsibilities of the Management Analyst position, the workload analysis conducted, and the comparative analysis another Management Analyst position should be funded for the City Manager's Office. The primary responsibility of reviewing the staff reports and conducting some of the administrative tasks should be transferred to this Management Analyst, while the Principal Management Analyst should work on the special projects assigned by the Assistant City Managers / City Manager as well as developing the annual city report. The Principal Management Analyst should also set up a tracker tool for measuring the progress of the City Manager's Office in achieving the various goals and targets identified in the Strategic Plan.

Recommendation #3: The City Manager's Office should add a Principal Management Analyst position to review staff reports, oversee contracting and purchasing for the Office, and be in charge of developing the Biennial Report for the City.

2. ANALYSIS OF INTERGOVERNMENTAL RELATIONS

The Intergovernmental Relations section consists of a full-time employee who coordinates with other governmental entities to promote the strategic initiatives of the City of Riverside. This involves partnering with and attending Council meetings of other local jurisdictions, County Board of Supervisor meetings, and meetings at the State and Federal level.

This is a fairly new function that was created in FY15-16. Prior to FY15-16 some of the basic functions of the Intergovernmental Relations (IGR) Officer were provided by the City's Public Information Officer. Due to the specific workload associated with monitoring the state lobbyist contract and attending various meetings, there is sufficient workload to justify the dedicated IGR position. Further, it is a best management practice to have a specified position in this functional area.

The IGR Officer reviews all state legislation to determine its impact on the City of Riverside's operations and manages the contract with the state lobbyist on behalf of the City of Riverside. Additionally, the IGR Officer serves as the city liaison to various state and federal departments i.e. California Department of Health, Department of Toxic Substances of Control, etc., as well as for the Grant Management function within the City. The IGR Office subscribes to *govbuddy* a resource guide for legislation at the state and federal level.

Due to the variety of the nature of the work associated with the IGR Officer, and the different priorities that can arise for this position, a legislative platform has been developed and adopted by the City Council to provide direction of primary work efforts. This is conducted every other year and sets the work plan and priorities for staff. No change is recommended in the approach utilized and the efforts toward accomplishing the periodically evaluated.

3. ANALYSIS OF PUBLIC INFORMATION OFFICE

Similar to the Intergovernmental Relations function, the Public Information Office consists of the City's Public Information Officer / Communications Officer. The primary purpose of this position is to deliver a consistent and unified message on behalf of City staff to the public and residents of the City. The issues and recommendations in this section are also presented in the Financial and Performance Audit of the City Manager's Office, as they relate to both Departments.

The Public Information Officer's position is currently split between the City

Manager's Office and the Mayor's Office. The primary reason for this split in functionality is to ensure that there is a consistent voice and message that is portrayed between the two different areas of the City. The split between the two offices is informally defined as two-thirds City Manager's Office and one-third Mayor's Office. This approach has worked well in ensuring coordination of the public information office.

There is currently no mechanism for tracking the workload associated with the PIO. This lack of tracking makes it difficult to identify existing workload, future staffing requirements, or the ability to effectively prioritize work activities. The Marketing & Communications division utilizes a system called HIVE to track all incoming requests from Departments and the hours spent per request. At a minimum, the PIO could utilize this system to track requests, the type of request, and whether they came from the City Manager's Office (CMO or any other City Department) or from the Mayor's Office.

4. ANALYSIS OF MARKETING & COMMUNICATIONS DIVISION

The Marketing & Communications Division serves as the central Communications support for the entire city. The division provides marketing support as it relates to graphic design, quarterly magazine production, marketing materials production, marketing videos production, and social media management. The division also manages the Cable TV studio on behalf of the city and runs RiversideTV. The Cable TV Studio broadcasts all council, boards, commissions, and other local meetings for resident viewing. Additionally, the channel produces original content marketing and branding the City. The following subsections analyze the current staffing levels and operational practices of the Communications & Marketing Division.

(4.1) Staffing Analysis

The project team utilized information from the Division's internal time tracking system (HIVE) to evaluate the staffing levels for the division. It is important to note that not all of the staff in the division (i.e. Project / Marketing Coordinator, Media & Communications Division Manager, etc.) input time information into this database. The project team gathered HIVE data for FY15-16 (July 2015-June 2016) and projected for FY16-17. The following table shows by functional area (marketing vs. cable), the total hours worked for each of the fiscal time periods.

Activity Type	FY15-16 Actual Hours	FY16-17 Projected Hours	% Difference
Marketing	1,574.1	1,914.30	22%
Videography	2,127.5	4.464.38	110%

As the table above shows, the labor hours associated with each function have increased, but for marketing that is only a 22% increase, whereas for Videography the hours more than doubled between FY15-16 and FY16-17. A portion of the source of the discrepancy is that information is being coded more accurately as there is greater familiarity with the system.

The hours in the table above can help determine the total staffing allocation for these functions. The project team took the hours calculated above and divided it by the typical productive hours for a position. The productive hours for a position reduce the full-time hours of a position (2,080 hours) by sick, vacation, leaves, holidays, administrative leave, training, etc. to arrive at the total hours that position is available to perform work. The productive hours of 1,706 utilized by the project team is based upon a standardized assumption of reducing the 2,080 hours by 18% for those elements discussed above.

The following table takes the information from the previous table and divides it by the total productive hours per position to arrive at the number of full-time employees necessary to perform these services.

Activity Type	FY15-16 Actual Hours	FY16-17 Projected Hours	Productive Hours / Position	FY15-16 FTE	FY16-17 Projected FTE
Marketing	1,574.1	1,914.30	1,706	0.92	1.12
Videography	2,127.5	4,464.38	1,706	1.25	2.62

As the table above shows, based on projected labor hours for FY16-17, the marketing function requires slightly more than one full-time employee and the video production team requires approximately 2.6 employees. The video section has three full-time employees currently that division is appropriately staffed. The Marketing function is intended to primarily account for the two graphic designer positions.

What the analysis above does not take into account is the increasing demand for services of this office by City departments. There is a backlog of work requested from departments that cannot be accomplished with the existing staffing allocations. Given that time is not tracked in a manner that would enable projection of the required staffing, it is critical that staff more effectively track time moving forward to provide the necessary data points to evaluate in detail the staffing requirements. Notwithstanding this data, there appears to be a sufficient backlog in work activities, and a desire to further enhance and expand services provide by this division to the overall City organization, that an additional position should be considered.

It is recommended that other staff members such as the Project / Marketing Coordinator (Social Media expert), Project Specialist, and the Web Designer should track their time in HIVE to enable future evaluation of workloads and capacity.

Recommendation #4: The Marketing & Communications Division should increase staffing by one position to account for increased demand from departments and to address the increasing backlog of work that cannot be completed.

Recommendation #5: All staff (Project / Marketing Coordinator, Project Specialist, and Web Designer) should track their time through HIVE to provide the necessary data to evaluate future staffing requirements.

(4.2) Operational Analysis

One of the primary responsibilities of the Marketing / Project Coordinator within the Marketing & Communications Division is to oversee all of the social media for the entire City. This oversight of social media includes drafting all of the posts, scheduling the posts, and determining the appropriate types of posts for each social media platform. The City has social media profiles on Facebook, Twitter, Instagram, Snapchat, Pinterest, YouTube, and LinkedIn. If there are any direct messages that any of those platforms receive the Marketing / Project Coordinator also reviews those messages and either responds or forwards the concern along to the appropriate department. This position also manages any paid advertisements on these social media websites.

The current practice for requesting social media posts within the City is through email, phone, or by contacting the Marketing / Project Coordinator in person. There is no centralized database for submitting these requests compared to other Marketing & Communications requests that are submitted through the HIVE system. For example, if there is the need for a new video on the Finance Department's page website, that request is not email nor called into the Video Production staff, it is submitted through HIVE to the Video Production staff. Once the request is submitted into HIVE and approved by the respective Department Head (if necessary) then the Marketing & Communications Manager assigns the task to the appropriate staff within the Division.

The Marketing & Communications Division is considering transitioning all social media requests to be centralized and submitted through the HIVE tracking system. It is recommended that this transition should be implemented, as this will help the Division track its workload related to social media posts. Similar to other requests in HIVE, the time spent per each social media post should also be recorded along with any direct costs (e.g. cost of the ad). The information that is tracked through HIVE will help the City measure its social engagement with audiences. The implementation of this centralized database and focus on social media posts directly ties to a Riverside 2.1 goal: "Grow our audience by developing a range of content that reaches a diverse audience through a variety of mediums with a focus on social web, and email marketing".

Information from the HIVE as it relates to Social Media posts can be used to develop performance measures such as volume of social posts, # of likes, # of retweets, events attended, etc. This information should also help the City evaluate the cost of social media for the City. Additionally, as social media gains momentum and workload increases, inputting this information in HIVE will enable the Division to determine the need for additional staffing resources.

The Program Specialist also serves as the staff photographer and the workload associated with that position is not tracked. Currently request for article writing and photographs come from within the Marketing & Communications Division and are part of a larger marketing project. Any and all requests that come in related to photography should be coded into the HIVE system. This will help ensure that the labor related to photography for different marketing efforts (social media posting, graphic design brochures, videos, etc.) are recorded as part of those marketing projects.

While the web designer tracks time related to marketing requests all other web design and web-related requests are not tracked in the HIVE system. It is recommended that any and all web-related inquiries and requests, even those that come from the City's help desk ticket system should be input into HIVE. A separate tracking folder should be created for web-related inquiries to directly track the workload associated with the web design functional area. Separating the workload for this function will allow the Communications & Marketing Division to track all three functional support areas – Marketing, Video Production, and Web Design separately.

It is important to note that along with requiring departments to submit all Marketing & Communication requests through HIVE, the Marketing & Communications Manager should hold a training on the use of the HIVE system for employees within the Division as well as customers of the system (other City employees). The customers of the system should be trained on the appropriate methods of inputting data requests into the system, while Communications & Marketing Division should be trained on the appropriate methodology for tracking and inputting time into the system. The HIVE system should track not only the direct time spent on each project but any administrative time associate with that project, which includes times spent answering emails, dealing with staff, setting up meetings, and any prep or post production time.

In order for the Communications & Marketing Division to conduct a true assessment of its staffing needs it is imperative that the Division not only track its time, but ensure that its capturing all of its time appropriately. Information from HIVE can then also be used for purposes of re-allocating the costs of this division back to City Departments through the Citywide Cost Allocation Plan.

Recommendation #6: The Marketing & Communications Division should implement the transition of submitting all Social Media posting requests through the HIVE tracking system. Implementing this change will help the Division track workload, performance measures, level of social engagement (ties to Riverside 2.1) and potential staffing resources.

Recommendation #7: The Marketing & Communications Division should also require that all web design related requests (even if initially submitted to the IT Help Desk) should be submitted through HIVE. This will enable the Division to track the workload generated based upon web design and the time associated with each web-design activity.

Recommendation #8: The Marketing & Communications Manager should provide HIVE training to the users of the system – internal staff in the Division and other City Departments. The training should focus on the use of the system by the requestors to ensure that all requests are approved and submitted in a timely manner. The training for the internal Communications staff should be on the use of the HIVE system to ensure that all time is appropriately being tracked, time that includes prep time to post production time.

Recommendation #9: Data from the HIVE should be evaluated annually and can be used for a variety of purposes including: generating performance measures, allocating Marketing & Communications Division costs to City Departments, and determining the staffing resources for the Marketing & Communications Division.

5. ANALYSIS OF INTERNAL AUDIT

The Internal Audit Division within the City Manager's Office provides performance audits for specific processes within City operations and Departments. The Division also provides support as it relates to tracking of recommendation implementation from previous internal and external audits, updates to the administrative policy / procedure manual, and assessment of risk, fraud, and waste within the City. The Internal Audit Division consists of the Internal Audit Manager and a Sr. Internal Auditor. The following subsections discuss the operational issues and staffing levels of Internal Audit.

(5.1) Operational Analysis

The Internal Audit Division, housed in the City Manager's Office, meets several best management practice criteria such as having an independent reporting relationship for the Internal Audit Division directly to City Council through the Government Affairs Committee (GAC), as well as developing an annual work plan that is reported on and approved by the GAC. The Internal Audit Division also has a set of governing rules that were reviewed and updated in 2016. Staff within the Internal Audit Division have received certification from the Institute of Internal Auditors. An audit of the Internal Audit Division was completed in 2016, along with a peer review of the Division. Therefore, operationally the Internal Audit Division should continue its philosophy of meeting best practice measures within the industry.

(5.2) Staffing Analysis

The one primary area of concern for the Internal Audit Division is its current staffing levels. There is an Internal Audit Manager and a Sr. Internal Auditor in the Internal Audit Division. While this staffing level meets the minimum requirement of having at least two Internal Auditors to ensure appropriate collaboration and cross-checks it significantly limits the workload that can be performed by these Internal Auditors.

The addition of another certified Internal Auditor would significantly expand the ability of the Internal Audit Division to conduct additional operational and process audits in a year. It will also enable the Division to add hours to the annual recurring tasks especially to important tasks such as Admin Policy Manual Updates and to the Audit Recommendations Tracking / Audit Follow-up. It is recommended that this position be added at an Internal Auditor level, as that will enable the Division to build in some opportunity for growth as well as succession planning for the future of the Internal Audit Division.

The project team also conducted a comparative analysis of other similar sized

jurisdictions and the staffing of their internal audit divisions. The following table shows the City, the # of Internal Auditors on staff, the total FTE for that City, and the Internal Auditors / 1,000 FTE.

City	# of Internal Audit Staff	# Citywide FTEs	Internal Auditors / 1,000 FTE
Riverside	2.00	2,421	0.83
Los Angeles	31.00	33,105	0.94
Sacramento	6.00	4,458	1.35
Oakland	7.00	4,113	1.70
San Diego	20.00	11,345	1.76
Long Beach	12.00	5,339	2.25
San Jose	14.00	6,159	2.27
Palo Alto	6.00	1,052	5.70
OVERALL AVERAGE (excluding Riverside)			**2.28**

As the table above indicates that the City of Riverside has the lowest number of internal audit division staff compared to other California jurisdictions. To provide additional context to that staffing analysis, the project team calculated the number of Internal Auditors per 1,000 FTEs for each city to provide a comparable ratio. Based upon the information in the table above, the overall average for selected California cities is 2.28 Internal Auditors per 1,000 FTE, with the City of Palo Alto as a clear outlier. The City of Riverside is at less than half the peer average. Adding an additional Internal Auditor position will bring the ratio of 0.83 Internal Auditors per 1,000 FTE to 1.24 Internal Auditors per 1,000 FTE. The 1.24 ratio, while still below the overall average of 2.28, is more in line the most comparable agencies. The peer review conducted in 2016 of the Internal Audit function also noted a similar finding regarding staffing.

Consideration was given to the implementation of a part-time Internal Auditor; however, given the professional nature of this position and the employment market, it is difficult to hire part-time professional staff in this area. Given the difficulty in hiring part-time position, in conjunction with the additional duties that have recently been allocated to Internal Audit over the last year (i.e., coordinating the development of the performance measurement initiative) and the enhanced services that could be provided with increased staffing, one new position should be considered.

Recommendation #10: The Internal Audit Division should augment its current staffing levels by adding a position at the Internal Auditor level. The addition of this position will allow the Division to provide additional audit-related services and allocate more hours to annual recurring activities.

6. ANALYSIS OF COMMUNITY POLICE REVIEW COMMISSION

The Community Police Review Commission (CPRC) serves as an independent commission that reviews the actions and policies of the Riverside Police Department. There is one full-time permanent staff member within the City Manager's Office to provide administrative support to the Commission and a contracted Executive Director. The following sections discuss the evaluation of the Community Police Review Commission in terms of its operational approach and use of technology, specifically the website.

(6.1) Operational Analysis

The Executive Director position for the Commission is a contracted out to an external consultant, paid from the City Manager's Office. The project team reviewed the contract of the CPRC's Executive Director. The current contract for the Executive Director specifies in the scope of services all of the responsibilities of the position, which include attendance at all CPRC meetings, review of all complaints, assignments of investigators, and conducting public outreach. These scopes of services are in line with the typical responsibility for the Executive Director of such a commission. However, the payment terms for the contract are a monthly payment rather than a payment based on deliverables, hours worked, or any other performance measure aspect. The exhibit on the following page shows the current invoicing practices for the Executive Director.

Exhibit
Invoice for Executive Director

City of Riverside
FINANCE DEPARTMENT - PURCHASING DIVISION
3900 MAIN STREET, CITY HALL
RIVERSIDE, CA 92522
951-826-5551
FAX 951-826-5878

PURCHASE ORDER NO. 151586
TO RECEIVE PROPER PAYMENT THE ABOVE PO NUMBER MUST APPEAR ON ALL INVOICES, BILLS OF LADING, PACKAGES, CORRESPONDENCE, ETC.

DATE: 07/14/14
BUYER: David Dewey

VENDOR: FRANK HAUPTMANN
AND ASSOCIATES
1430 CLAYVILLE WY
CORONA, CA 92882

SHIP & BILL TO: CITY OF RIVERSIDE
CITY MANAGER - 7th Floor
3900 MAIN STREET
RIVERSIDE, CA 92522

ATTN: Sarah Varela

Req. #	Vendor #	Ship Via	Freight Terms	FOB
R096324	0020769			

Purch Loc	Source of Quote	Confirmed To	Payment Terms	Del Date
S11002			NET/30	

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
16,666.67	EA	Consultant shall perfrom the Services under the agreement for the total sum not to exceed $8,333.33 per month payable in accordance with the terms set forth in Exhibit "B."	1.00	16,666.67
		Tax		1,333.33
		151586 08/14		
		RECEIVED CITY OF RIVERSIDE JUL 17 2014 AP FINANCE		
1125000 421000		18,000.00	TOTAL	~~18,000.00~~

CITY MANAGER (IF REQUIRED)	FINANCE DIRECTOR (IF REQUIRED)	PURCHASING SERVICES MANAGER
BY 7-17-14	BY	BY
VENDOR ACKNOWLEDGMENT DATE	RECEIVED (IN FULL OR AS NOTED) DATE	APPROVED FOR PAYMENT DATE
BY	BY	BY

VENDOR - COPY

HFMR813C

As the exhibit indicates, the invoice simply states that the total dollars should not exceed the amount noted in the exhibit of the approved contract. There are no details regarding the types of activities or services that were provided in the month as it relates to CPRC. Documenting the services will help the City Manager's Office determine the cost savings of utilizing a contracted individual.

The current terms of the Executive Director contract expire in FY17-18, and the City Manager's Office will issue a Request for Proposal (RFP) in FY17-18 for the CPRC Consulting Services. It is the project team's recommendation that this RFP specify that the any proposal submitted should clearly outline tasks, deliverables, and proposed hours to be spent on CPRC related activities. Additionally, the RFP should specify that the contract should be deliverable and / or hours worked based.

Contracting out the Executive Director position enables the City to have cost savings associated with benefits, retirement costs, and other personnel costs. However, the revisions proposed for invoicing and the new RFP should assist the City Manager's Office in ensuring that the total cost for the consultant is commensurate with the services being provided.

Due to the independent nature of this commission, it is recommended that the staff support and expenditures for this Commission continue to be housed organizationally within the City Manager's Office. This will ensure that the Commission maintains its independent review structure separate from the Police Department.

Recommendation #11: The invoicing practices for the Executive Director should be revised to provide detail such as deliverables, major tasks performed, or hours spent working on commission related activities.

Recommendation #12: The Request for Proposals (RFP) for the Executive Director Position should include provisions that state all submissions should provide a detailed task plan and provide deliverable based billing for a fixed price.

Recommendation #13: The Executive Director position should continue to be contracted out, as there are cost savings associated from lack of benefits, retirement, and other personnel costs. A true cost savings analysis should be conducted once the new invoicing / RFP is implemented, to determine if the current level of service is commensurate with the payments to the consultant.

Recommendation #14: The Community Police Review Commission should functionally remain housed within the City Manager's Office to maintain its independence from the Police Department.

(6.2) Analysis of Community Police Review Commission Website

The Community Police Review Commission has its own website detailing its agenda items, minutes, videos of the meetings, reports and results of investigations. The

website also provides information regarding the governing policies and procedures for the Community Police Review Commission. While there is great content on the CPRC's website, there is limited archived material available on the website, as well as the formatting and hosting of the website is cumbersome and not user-friendly. It is recommended that the website for this commission be referred to the City's web designer for updated web design content, to make it sleeker and more user-friendly.

Recommendation #15: The Community Police Review Commission should update the archiving content of its website, as well as the look and feel of its website with support from the City's Web Designer.

5. SUMMARY OF THE FINANCIAL REVIEW

The Matrix Consulting Group performed an audit of financial transactions within the City Manager's Office. These transactions included requests for payments, purchase orders, journal entries, travel & meeting reimbursements, and purchase card (p-card) transactions. The audit was conducted for transactions occurring in FY13-14 through FY15-16. The detailed transaction review of this compliance audit is attached in Appendices A-E. Please note that the Matrix Consulting Group is not providing an audit opinion on the financial statements in relation to the assessment on non-personnel expenditures.

The compliance review found no major irregularities in the financial transactions, and the non-compliance of some of the transactions were related to minor deviations from currently established policies. It is also important to note that there have been significant financial policy changes during the three different fiscal years that were evaluated, and the project team made sure to evaluate transactions based on the policies that were in place at the time of the transaction.

1. AUDIT OF REQUEST FOR PAYMENTS (RFP)

The compliance audit reviewed a total of 44 request for payments (RFP) transactions for the three fiscal years, there were 18 financial transactions in FY13-14, 12 in FY14-15, and 14 in FY15-16. The project team found a compliance rate of 89% overall, with a passing rate of 83% in FY13-14, 83% in FY14-15, and 100% in FY15-16.

A key issue identified was the lack of supporting documentation for the payments made. It is also important to note that there were several items submitted as requests for payments under a Blanket Purchase Order or Blanket Purchase Order type arrangement and as such there were missing approval workflows or signatures for those payments. Due to the sheer volume of those types of payments, the project team found these errors to be immaterial. It is recommended that for all RFPs the cover sheet should record approval signatures or indicate workflows showing approval. The detailed results of the compliance audit are shown in Appendix A.

2. AUDIT OF PURCHASE ORDERS

The compliance audit reviewed a total of 15 purchase orders over the three-year fiscal period, with 1 purchase order from FY13-14, 3 from FY14-15, and 11 from FY15-16. The significant increase in purchase orders is due to the changing of policies and procedures within Finance that encouraged departments in FY15-16 to create purchase orders with regularly utilized vendors rather than utilizing the Request for Payments system. The audit found no irregularities and a 100% compliance rate. The detailed results of the compliance audit for Purchase Orders is shown in Appendix B.

The project team also evaluated purchases made through requests for payments with Office Depot. These were direct purchases from the Office Depot website, due to a

blanket purchase order with Office Depot. The Purchasing Division within Finance sets up users within the City Manager's Office to utilize the Office Depot website for ordering supplies. The only restrictions that are set up through the Office Depot website are related to the types of supplies that can be ordered and that the per unit cost must be less than $2,300. Any items that are classified as electronics, furniture, or heavy equipment or cost more than $2,300 require an approved requisition by the Department Head. However, the Purchasing Division has not set up any total dollar value limits on a departmental or user basis. The lack of restrictions based on type of user within the Office Depot system exposes this type of system to some level of risk and misuse.

While setting up a single standard limit for every department would be difficult given the unique needs of each City department, this does not preclude individual departments from establishing their own monthly limit for Office Depot purchases. It is recommended the City Manager's Office establish a cumulative Departmental monthly purchasing limit on Office Depot purchases, with any additional purchases requiring Departmental head and Finance approval. The City Manager's Office should direct departments to establish a limit as well.

In addition, while P-Card transactions are subject to restrictions by policy— such as not purchasing network-connected devices or most food—Office Depot purchases are not subject to such restrictions. This is an area of vulnerability that allows staff to circumvent the P-card policy for items that are available at Office Depot. In order to prevent this from occurring, Office Depot purchases should also be subject to the restrictions of the P-Card Policy.

Recommendation #16: At the direction of the City Manager's Office, City Departments should establish monthly spending limits for purchases made via the Office Depot blanket purchase order. The City Manager's Office should establish its policy to demonstrate the best practice.

Recommendation #17: Purchases made under the Office Deport blanket purchase order should be subject to item restrictions that are, at minimum, the same as restrictions in P-Card Policy.

3. AUDIT OF JOURNAL ENTRIES

The compliance audit reviewed a total of 25 journal entries over the past three fiscal years, with 8 from FY13-14, 8 from FY14-15, and 9 from FY15-16. The project team found a compliance rate of 92% overall, with a passing rate of 87.5% in FY13-14, 100% in FY14-15, and 89% in FY15-16. The project team primarily reviewed these journal entries to make sure that they matched the transactional amounts coded to the City Manager's Office, and that there was appropriate and matching supporting documentation for those transactional amounts. The detailed results of the compliance audit are shown in Appendix C.

4. AUDIT OF TRAVEL & MEETING REIMBURSEMENTS

As part of the compliance audit the project team also reviewed financial transactions related to travel & meeting reimbursements. These reimbursements occurred through payroll or through a different financial transaction that was not done on the employee's p-card. The project team reviewed a total of 12 transactions over the three fiscal years, with 4 in FY13-14, 3 in FY14-15, and 5 in FY15-16. The project team reviewed these reimbursements for compliance against the Travel & Meeting Reimbursement policy, which specifies that there is a Statement of Expense Form, the form is signed, the receipts are attached, and that if necessary a cash advance form is also attached.

The results of the audit showed a 58% passing rate overall for the reimbursements, with 25% passing in FY13-14, 100% passing in FY14-15, and 67% in FY15-16. The key non-compliance issue noted was due to receipt amounts not matching the reimbursement amounts or where the receipts attached were print outs of the flyers of the events rather than receipts showing confirmation of registration to events. These concerns were principally noted during FY13-14 – the prior administration.

The full details of the results of the audit are shown in Appendix D.

6. AUDIT OF P-CARDS

The project team randomly selected City Manager's Office p-card transactions from the complete listing of p-card transactions provided by the City for the three years under review. We reviewed 213 separate transactions (out of the total 1,819 transactions conducted in that three-year period). This represents 11.7% of the total p-card transactions for the City Manager's Office. While generally, the p-card transactions were conducted in compliance with the p-card policy, there were several minor policy deviations or violations in 53 of the transactions (2.9% of the total transactions or 24.8% of the sampled transactions). The key issues identified included:

- Failure of cardholder to reconcile the card statement within the required 10 days (or lack of notation to ascertain whether this was in compliance),

- Lack of signatures by cardholder and/or approving manager on statement showing reconciliation,

- Failure to include sufficient and appropriate supporting documentation to support purchase (19 instances out of 213 sampled transactions or 8.9% of transactions reviewed),

- Purchase via p-card of items that or prohibited from procurement via p-card such as phones, apps or rental services (11 instances or 5% of transactions reviewed), and

- No roster of attendees for purchases of food made for meetings, insufficient documentation to demonstrate food was for business meeting, or altered invoices (24 instances representing 11.3% of the transactions reviewed), and

- Purchases of restricted items (such as smartphones, ipads, software, etc.).

To address these issues, all staff involved in the handling of p-card transactions should be retrained on the p-card policy including requirements in the policy regarding eligible transactions, transaction limits, and documentation requirements for all purchases and the special requirements related to food purchases.

Recommendation #18: All staff handling p-card transactions should be retrained regarding the requirements of the p-card policy related to eligible transactions, transaction limits and exclusions, and the documentation required for each type of transaction especially food related purchases. Additionally, staff should be provided additional information regarding existing PSA agreements and how to utilize for rental services.

Recommendation #19: The City should further review the p-card policy and consider updates and modifications specifically regarding the purchase of food.

APPENDIX A: REQUEST FOR PAYMENTS COMPLIANCE AUDIT

Fiscal Year	Date	Amount	Payee Name	Eligible Category	Request for Payment Cover Sheet with Departmental Approval	Dept. Head or Designee Signature	Approval by Finance by Appropriate Person	Invoices and Cover Sheet Match	PASS (Y/N)
2013-14	7/11/13	908.16	Adventures in Advertising	Yes	Yes	Yes	Yes	Yes	Y
2013-14	9/20/13	3,037.50	CO Media Group LLC	Yes	Yes	Yes	Yes	Yes	Y
2013-14	6/23/14	16,627.13	Community Connect	Yes	Yes	Yes	Yes	Yes	Y
2013-14	7/23/13	180.00	ALGA	Yes	Yes	Yes	Yes	Yes	Y
2013-14	3/3/14	450.00	ALGA	Yes	Yes	Yes	Yes	Yes	Y
2013-14	2/6/14	2,655.00	CEPO Inc	Yes	Yes	Yes	Yes	Yes	Y
2013-14	5/23/14	19,912.22	Gumport / Mastan	Yes	Yes	Yes	Yes	Yes	Y
2013-14	7/31/13	780.00	Liebert Cassidy Whitmore	Yes	Yes	Yes	Yes	Yes	Y
2013-14	1/8/14	2,227.50	Burke Williams & Sorensen LLP	Yes	Yes	Yes	Yes	Yes	Y
2013-14	10/23/13	221.60	ACS Enterprise Solutions	Yes	Yes	Yes	Yes	Yes	Y
2013-14	1/14/14	1,150.00	UC Riverside Athletics	Yes	Yes	Yes	Yes	Yes	Y
2013-14	10/10/13	637.20	Konica Minolta	Yes	Yes	Yes	Yes	Yes	Y
2013-14	7/1/13	88,838.55	Riverside County - Auditor-Controller	Yes	Yes	Yes	Yes	Yes	Y
2013-14	3/9/14	3,900.00	Mike Bumcroft Consulting	Yes	Yes	Yes	Yes	Yes	Y
2013-14	3/28/14	640.00	Riverside Police officers Assn	Yes	Yes	Yes	Yes	Yes	Y
2013-14	7/17/13	505.44	CDW-G	No	Yes	No	No	No	N
2013-14	8/15/13	89.00	CDW-G	No	Yes	No	No	Yes	N
2013-14	7/14/13	4,426.91	Dell Computer Corp	Yes	Yes	No	No	No	N
2014-15	4/22/15	3,290.00	Raincross Promenade	Yes	Yes	Yes	Yes	Yes	Y
2014-15	3/20/15	46.80	FedEx	Yes	Yes	Yes	Yes	Yes	Y

Fiscal Year	Date	Amount	Payee Name	Eligible Category	Request for Payment Cover Sheet with Departmental Approval	Dept. Head or Designee Signature	Approval by Finance by Appropriate Person	Invoices and Cover Sheet Match	PASS (Y/N)
2014-15	6/5/15	16,627.13	Community Connect	Yes	Yes	Yes	Yes	Yes	Y
2014-15	8/28/14	16,192.00	National League of Cities	Yes	Yes	Yes	Yes	Yes	Y
2014-15	8/13/14	8,333.33	Frank Hauptmann	Yes	Yes	No	No	No	N
2014-15	4/30/15	88.29	Hanigan Company	Yes	Yes	No	No	Yes	Y
2014-15	3/25/15	80.00	Karri D Bates	Yes	Yes	Yes	Yes	Yes	Y
2014-15	9/22/14	10,000.00	Squire Patton Boggs	Yes	Yes	Yes	Yes	Yes	Y
2014-15	7/28/15	2,250.00	Nacole	Yes	Yes	Yes	Yes	Yes	Y
2014-15	4/10/15	1,571.63	John Russo	Yes	Yes	Yes	Yes	Yes	Y
2014-15	9/22/14	873.03	Emanuels Jones & Associates	Yes	Yes	Yes	Yes	Yes	Y
2014-15	6/25/15	1,990.26	Dell Computer Corp	Yes	Yes	No	No	No	N
2015-16	5/2/16	15,402.42	The Sauce Creative Services	Yes	Yes	Yes	Yes	Yes	Y
2015-16	3/31/16	4,790.00	Granicus Inc	Yes	Yes	Yes	Yes	Yes	Y
2015-16	5/16/16	243.75	CR&R Inc	Yes	Yes	Yes	Yes	Yes	Y
2015-16	3/1/16	282.38	Merchants Building Maintenance	Yes	Yes	Yes	Yes	Yes	Y
2015-16	5/31/16	184.54	Merchants Building Maintenance	Yes	Yes	Yes	Yes	Yes	Y
2015-16	6/30/16	138.27	Merchants Building Maintenance	Yes	Yes	Yes	Yes	Yes	Y
2015-16	7/14/15	1,211.17	ACS Enterprise Solutions	Yes	Yes	Yes	Yes	Yes	Y
2015-16	7/16/15	323.19	ACS Enterprise Solutions	Yes	Yes	Yes	Yes	Yes	Y
2015-16	7/17/15	323.19	ACS Enterprise Solutions	Yes	Yes	Yes	Yes	Yes	Y

Fiscal Year	Date	Amount	Payee Name	Eligible Category	Request for Payment Cover Sheet with Departmental Approval	Dept. Head or Designee Signature	Approval by Finance by Appropriate Person	Invoices and Cover Sheet Match	PASS (Y/N)
2015-16	12/17/15	212.91	ACS Enterprise Solutions	Yes	Yes	Yes	Yes	Yes	Y
2015-16	5/2/16	239.00	ACS Enterprise Solutions	Yes	Yes	Yes	Yes	Yes	Y
2015-16	5/27/16	173.97	ACS Enterprise Solutions	Yes	Yes	Yes	Yes	Yes	Y
2015-16	6/8/15	86.18	Charter Communications	Yes	Yes	Yes	Yes	Yes	Y
2015-16	2/3/16	140.00	Institute of Internal Auditors	Yes	Yes	Yes	Yes	Yes	Y

APPENDIX B: PURCHASE ORDER COMPLIANCE AUDIT

Fiscal Year	Date	Amount	Payee Name	Invoice (sent by Department as Approval)	Evidence of Existing Purchase Order	Purchase Order Signed by Appropriate Person	Evidence of Receipt of Goods	Account Number Matches Purchase Order	PASS (Y/N)
2014-15	12/19/14	$24,000.00	Premier Party & Tent Rentals	Yes	Yes	Yes	Yes	No	Y
2014-15	1/30/15	$78,336.00	Emanuels Jones & Associates	Yes	Yes	Yes	Yes	Yes	Y
2014-15 and 2015-16	5/8/15	$16,000.00	Monster Media	Yes	Yes	Yes	Yes	Yes	Y
2015-16	10/29/15	$37,500.00	Lee Mcdougal	Yes	Yes	Yes	Yes	Yes	Y
2015-16	5/15/16	$4,800.00	Visual Marketing Concepts	Yes	Yes	Yes	Yes	Yes	Y
2015-16	10/21/15	$803.85	Polar Bear Marketing	Yes	Yes	Yes	Yes	Yes	Y
2015-16	10/15/15	$5,033.02	Zacuto LLC	Yes	Yes	Yes	Yes	Yes	Y
2015-16	10/26/15	$28,665.00	Ruby Consulting Svcs	Yes	Yes	Yes	Yes	Yes	Y
2015-16	8/5/15	$839.16	Hanigan Company Inc	Yes	Yes	Yes	Yes	Yes	Y
2015-16	11/11/15	$70,000.00	Squire Patton Boggs US LLP	Yes	Yes	Yes	Yes	Yes	Y
2015-16	7/22/15	$70,000.00	Squire Patton Boggs US LLP	Yes	Yes	Yes	No	Yes	Y
2015-16	8/18/15	$869.04	Shred-It USA	Yes	Yes	Yes	Yes	Yes	Y
2015-16	8/20/15	$2,500.00	Creative Outdoor Advertising	Yes	Yes	Yes	Yes	Yes	Y

APPENDIX C: JOURNAL ENTRIES COMPLIANCE AUDIT

Fiscal Year	Date	Amount	Purpose of JE	Does Amount match the total amount coded to expenditures	Supporting Documentation matches amount?	Approved by Finance	Pass (Y / N)?
2013-14	7/1/13	$27,350.00	Reverse Prepay	Yes	Yes	Yes	Y
2013-14	7/31/13	$3.46	Postage	Yes	Yes	Yes	Y
2013-14	8/31/13	$5.20	Postage	Yes	Yes	Yes	Y
2013-14	9/20/13	$263.00	SMART Training	Yes	No	Yes	N
2013-14	9/30/13	$7.79	Postage	Yes	Yes	Yes	Y
2013-14	2/28/14	$9.22	Phone Charges	Yes	Yes	Yes	Y
2013-14	4/30/14	$630.54	Travel Card	Yes	Yes	Yes	Y
2013-14	5/31/14	$23.63	Postage	Yes	Yes	Yes	Y
2014-15	5/13/15	$90.00	Signs	Yes	Yes	Yes	Y
2014-15	7/1/14	$48,549.00	Prepays	Yes	Yes	Yes	Y
2014-15	8/31/14	$5.76	Postage	Yes	Yes	Yes	Y
2014-15	10/31/14	$3.68	Postage	Yes	Yes	Yes	Y
2014-15	12/18/14	$35.00	Defensive Driver Training	Yes	Yes	Yes	Y
2014-15	12/18/14	$8.17	GFA - Capital OH PPE	Yes	Yes	Yes	Y
2014-15	3/31/15	$325.40	Travel Card	Yes	Yes	Yes	Y
2014-15	5/31/15	$10.04	Postage	Yes	Yes	Yes	Y
2015-16	7/1/15	$1,400.00	Reverse Prepay	Yes	Yes	Yes	Y
2015-16	7/31/15	$12.86	Postage	Yes	Yes	Yes	Y
2015-16	9/30/15	$1,772.08	Travel Card	Yes	Yes	Yes	Y
2015-16	1/1/16	$96.00	Reclass Charges	Yes	Yes	Yes	Y
2015-16	1/31/16	$250.00	Fleet Mgmt Billing	Yes	No	Yes	N
2015-16	2/25/16	$3.10	GFA - Capital OH PPE	Yes	Yes	Yes	Y
2015-16	3/31/16	$72.73	P-card Use Tax	Yes	Yes	Yes	Y

Fiscal Year	Date	Amount	Purpose of JE	Does Amount match the total amount coded to expenditures	Supporting Documentation matches amount?	Approved by Finance	Pass (Y / N)?
2015-16	5/16/16	$(32.65)	Correct Gas Bills	Yes	Yes	Yes	Y
2015-16	6/28/16	$500.00	PACE 2016	Yes	Yes	Yes	Y

APPENDIX D: TRAVEL & MEETING EXPENSE COMPLIANCE AUDIT

Fiscal Year	Date	Amount	Payee Name	Coversheet	Statement of Expense Form is provided	Receipts are attached to Form	Receipt Totals Match Expense	Cash Advance Form (if needed)	Approval by Department head	Approval by Finance by Appropriate Person	PASS (Y/N)
2013-14	5/22/14	$25.00	Deanna Marie Lorson	Yes	Yes	Yes	No	Yes	Yes	Yes	N
2013-14	8/29/13	$13.56	Cheryl Johannes	Yes	Yes	Yes	No		Yes	Yes	N
2013-14	10/24/13	$192.00	Pheobe Sherron	Yes	Yes	No	No		Yes	Yes	N
2013-14	12/18/14	$75.00	Moises Lopez	Yes	Yes	Yes	No	Yes	Yes	Yes	N
2014-15	4/9/15	$80.82	Alfred William Zelinka	Yes	Yes	Yes	Yes		Yes	Yes	Y
2014-15	5/7/15	$102.98	Phillip Pitchford	Yes	Yes	Yes	No[1]	Yes	Yes	Yes	Y
2014-15	5/7/15	$428.06	Cheryl Johannes	Yes	Yes	Yes	Yes		Yes	Yes	Y
2015-16	6/2/16	$126.42	Sarah Varela	Yes	Yes	Yes	Yes		Yes	Yes	Y
2015-16	7/16/15	$60.00	John Russo	Yes	Yes	Yes	Yes		Yes	Yes	N[2]
2015-16	12/31/15	$73.31	Moises Lopez	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Y
2015-16	12/31/15	$116.00	Phillip Pitchford	Yes	Yes	No[3]	No	Yes	Yes	Yes	Y
2015-16	12/13/15	$107.00	John Russo	Yes	Yes	Yes	No	Yes	Yes	Yes	N

[1] Receipt total doesn't match statement of expense because used per diem.
[2] The total expenses are over the allowable total expense reimbursements for meals based on the travel & meeting reimbursement policy.
[3] Used per diem so only attached the per diem policy.

APPENDIX E: PURCHASE CARD (P-CARD) COMPLIANCE AUDIT

The following table summarizes the p-card transactions that were reviewed as part of a random sampling of transactions over the covered three-year period. Those transactions that are highlighted had issues identified regarding compliance with the adopted policies and procedures regulating p-card usage.

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
13-14	3/4/14	KONICA MINOLTA BUSINES	$28.93	3/18/14	3/19/14	N	N	N	Y	N	N	N	N	N	Receipt doesn't show price - it's a packing slip.
13-14	3/6/14	GREATER RIVERSIDE COC	$25.00	3/18/14	3/19/14	Y	N/A	Y	Y	N	N	N	N	N	
13-14	3/6/14	GREATER RIVERSIDE COC	$50.00	3/18/14	3/19/14	Y	N/A	Y	Y	N	N	N	N	N	
13-14	3/5/14	RAINCROSS CAFE	$139.70	3/18/14	3/19/14	Y	N/A	Y	Y	Y	N	N	N	N	Invoice paid extremely late if order and event date are 12/6 and 12/10 respectively.
13-14	3/6/14	GREATER RIVERSIDE COC	$175.00	3/18/14	3/19/14	Y	N/A	Y	Y	N	N	N	N	N	
13-14	3/21/14	PAYPAL PREVENTCHIL	$35.00	3/25/14	3/26/14	Y	N/A	Y	Y	N	N	N	N	N	
13-14	3/28/14	MR. TACO 3	$21.60	4/1/14	4/2/14	Y	N/A	Y	Y	Y	N	N	N	N	Listed as ED staff meeting 3/28/14
13-14	3/29/14	PANERA BREAD #601249	$27.98	4/1/14	4/2/14	Y	N/A	Y	Y	Y	N	N	N	N	no indication of what food is for
13-14	6/9/14	GREATER RIVERSIDE COC	$125.00	6/11/14	6/11/14	Y	N/A	Y	Y	N	N	N	N	N	
13-14	6/9/14	GREATER RIVERSIDE COC	$25.00	6/11/14	6/11/14	Y	N/A	Y	Y	N	N	N	N	N	
13-14	6/9/14	GREATER RIVERSIDE COC	$75.00	6/11/14	6/11/14	Y	N/A	Y	Y	N	N	N	N	N	
13-14	6/12/14	ORANGE COUNTY REGISTER	$257.39	6/16/14	6/16/14	Y	N/A	y	Y	N	N	N	N	N	
13-14	6/27/13	RAINCROSS CAFE	$29.65	8/7/13	8/13/13	N	N	N/A	Y	Y	N	N	N	N	No supporting docs re: attendee roster.
13-14	6/27/13	PAYPAL 3CMA	$550.00	7/9/13	7/11/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	6/29/13	AMAZON MKTPLACE PMTS	$31.12	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
13-14	6/28/13	NAIOP	$795.00	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/3/13	DS WATERS STANDARD COF	$187.48	8/7/13	8/13/13	N	N	N/A	?	Y	N	N	N	N	No supporting docs
13-14	7/4/13	EB MOMENTUM 2013	($295.00)	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/4/13	CTC CONSTANTCONTAC T.CO	$80.00	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/4/13	EB MOMENTUM 2013	$295.00	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/5/13	SMARTNFINAL5141 0905149	$35.24	8/7/13	8/13/13	Y	N/A	Y	?	Y	N	N	N	N	Food (Candy) purchase at grocery store, used for general office (not specific event)
13-14	7/6/13	VZWRLSS ETMWPN0W211501	$143.99	8/7/13	8/13/13	Y	N/A	N	N	N	N	N	N	N	Cell phone purchase (p-card prohibits "telephones" and "telecommunications services"); 2 transactions total to amount on receipt ($287.98); also incurs $99.98 monthly line charges.
13-14	7/6/13	VZWRLSS ETMWPN0W211501	$143.99	8/7/13	8/13/13	Y	N/A	N	N	N	N	N	N	N	Cell phone purchase (p-card prohibits "telephones" and "telecommunications services"); 2 transactions total to amount on receipt ($287.98); also incurs $99.98 monthly line charges.
13-14	7/5/13	AARON BROTHERS #259	$45.36	8/8/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/8/13	WP-FEE.COM	$30.00	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/8/13	SUPERSHUTTLE EXECUCARM	($16.64)	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/8/13	WP-FEE.COM	$30.00	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/8/13	SUPERSHUTTLE EXECUCARM	($16.64)	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/8/13	WP-FEE.COM	$13.00	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/8/13	AARON BROTHERS #259	$81.00	8/8/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/12/13	TUMBLE GYM BUS	$99.00	9/5/13	9/10/13	Y	N/A	Y	Y	N	N	N	N	N	

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
13-14	7/12/13	SQ 2013 EVENT LLC	$430.00	8/7/13	8/13/13	Y	N/A	Y	?	N	N	N	N	N	
13-14	7/15/13	APL APPLE ITUNES STORE	$1.98	8/8/13	8/13/13	Y	N/A	Y	N	N	N	N	N	N	iPhone Apps - art frames for photos ("PicFrame" and "A Beautiful Mess")
13-14	7/17/13	CALIF BAPTIST UNIVERSI	$630.68	8/7/13	8/13/13	Y	N/A	N	Y	N	N	N	N	N	No roster of attendees; Receipt amount comes to $730.68 ($100 more than charge)
13-14	7/18/13	Industrial Asset Manag	$1,495.00	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/18/13	Industrial Asset Manag	$1,035.00	8/7/13	8/13/13	N	N	N	?	N	N	N	N	N	No supporting docs
13-14	7/22/13	NETWORK SOLUTIONS, LLC	$227.94	8/8/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/24/13	WAL-MART #1899	$12.87	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/24/13	SMARTNFINAL5211 0905214	$59.86	8/7/13	8/13/13	Y	N/A	Y	?	Y	N	N	N	N	Food (Candy) purchase at grocery store, used for general office (not specific event)
13-14	7/24/13	SMARTNFINAL5211 0905214	$85.57	8/7/13	8/13/13	Y	N/A	Y	?	Y	N	N	N	N	Food (Candy) purchase at grocery store, used for general office (not specific event)
13-14	7/25/13	SOCIAL MEDIA EXAMINER	$197.00	8/7/13	8/13/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	7/25/13	ACTIVBIDDER-CITY OF RI	$24.95	8/7/13	8/13/13	N	N	N	?	N	N	N	N	N	
13-14	7/30/13	ACTIVBIDDER-CITY OF RI	($24.95)	8/7/13	8/13/13	N	N	N	?	N	N	N	N	N	
13-14	9/4/13	CTC CONSTANTCONTAC T.CO	$80.00	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/4/13	STATE SCIENCE TECHNOL	$600.00	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/6/13	RAINCROSS CAFE	$214.92	10/4/13	10/10/1 3	Y	N/A	Y	Y	Y	N	N	N	N	No roster of attendees; Receipt amount comes to $730.68 ($100 more than charge)
13-14	9/5/13	NAIOP INLAND EMPIRE CH	$1,000.00	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
13-14	9/6/13	RAINCROSS CAFE	$161.19	10/4/13	10/10/13	Y	N/A	Y	Y	Y	N	N	N	N	No roster of attendees; Receipt amount comes to $730.68 ($100 more than charge)
13-14	9/11/13	CALIFORNIA INLAND EMPI	$25.00	10/4/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/10/13	SMARTNFINAL3161 0903169	$101.07	10/10/13	10/10/13	Y	N/A	Y	?	Y	N	N	N	N	Food (Candy) purchase at grocery store, used for general office (not specific event)
13-14	9/11/13	ZAZZLE.COM	$127.74	9/27/13	9/28/13	N	N/A	N	?	N	N	N	N	N	No supporting docs
13-14	9/12/13	OFFICE MAX	$10.80	10/10/13	10/10/13	N	N/A	N	?	N	N	N	N	N	No supporting docs
13-14	9/14/13	APL APPLE ITUNES STORE	$4.99	10/10/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/14/13	FACEBK LDRX45J9K2	$39.27	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/15/13	FACEBK 6GMG55S9K2	$44.91	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/13/13	ACCELERATED SERVICES L	$850.00	10/10/13	10/10/13	N	N	N	Y	N	N	N	N	N	No receipt or invoice provided; only a blank contract document
13-14	9/16/13	FACEBK SBLX55W9K2	$25.59	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/13/13	RIVERSIDE CO ENV HEALT	$285.00	10/10/13	10/10/13	N	N	N	N	N	N	N	N	N	No receipt, only an email that states "permit has been submitted…approval #074734
13-14	9/16/13	SPANKYS PORTABLE SERVI	$2,103.00	9/27/13	9/28/13	Y	N/A	Y	N	N	N	N	N	N	"Any On-Site Services" and "Rental Services" prohibited
13-14	9/17/13	VZWRLSS ETMWPN0W211501	$143.98	9/27/13	9/28/13	Y	N/A	Y	?	N	N	N	N	N	Cell phone purchase (p-card prohibits "telephones" and "telecommunications services")
13-14	9/17/13	VZWRLSS ETMWPN0W211501	$89.99	9/27/13	9/28/13	Y	N/A	Y	?	N	N	N	N	N	Cell phone purchase (p-card prohibits "telephones" and "telecommunications services")
13-14	9/17/13	AIA CRP	$839.68	10/10/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/18/13	FACEBK NBKU456AK2	$50.00	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
13-14	9/19/13	FACEBK CARU75AAK2	$36.59	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/20/13	FACEBK FVE765S9K2	$27.64	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/21/13	FACEBK HY8K65W9K2	$49.84	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/22/13	FACEBK TAE7556AK2	$133.73	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/23/13	FACEBK DS7T55N9K2	$104.62	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/24/13	FACEBK VSEZ456MJ2	$11.67	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/23/13	BROWNPAPERTICKETS.COM	$1,084.50	9/27/13	9/28/13	Y	N/A	Y	N	N	N	N	N	N	This is not sponsorship, these are tickets for the "Wine & Brew Fest"
13-14	9/25/13	FACEBK XZ7T652AK2	$63.09	9/27/13	9/28/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/24/13	BISNOW	$59.00	10/10/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/27/13	TUMBLE GYM BUS	$1,073.00	10/10/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	Has email "receipt"; should include itemized invoice (as does other "Tumble Gym Bus" transaction)
13-14	9/27/13	THE HOME DEPOT 6619	$175.00	10/10/13	10/10/13	Y	N/A	Y	N	N	N	N	N	N	Prohibited: rental services
13-14	9/27/13	THE HOME DEPOT 6619	$76.84	10/10/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	Comments do not match what purchased
13-14	9/27/13	PAYPAL BLANECANADA	($39.50)	10/10/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/28/13	FACEBK WSVG95JAK2	$44.02	10/10/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/30/13	FACEBK HY8975J9K2	$40.00	10/10/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/28/13	DONA TIMOS MEXICAN GRI	$55.00	10/10/13	10/10/13	N	N	N	N	Y	N	N	N	N	Food purchased for "strategy meeting" is not City-sponsored event; also no attendee roster provided
13-14	9/30/13	RADIOSHACK COR00131193	$25.98	10/10/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
13-14	9/30/13	RADIOSHACK COR00131193	$29.99	10/10/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/30/13	FACEBK 3Y8G75SLJ2	$23.33	10/10/13	10/10/13	Y	N/A	Y	Y	N	N	N	N	N	
13-14	9/30/13	SMARTNFINAL5141 0905149	$90.37	10/10/13	10/10/13	Y	N/A	Y	?	Y	N	N	N	N	Food (Candy) purchase at grocery store, used for general office (not specific event)
13-14	9/30/13	SMARTNFINAL5141 0905149	$22.33	11/8/13	11/12/13	Y	N/A	Y	?	Y	N	N	N	N	Food (Candy) purchase at grocery store, used for general office (not specific event)
13-14	9/30/13	DS WATERS STANDARD COF	$49.17	11/8/13	11/12/13	N	N	N	Y	N	N	N	N	N	Only supporting doc is past due notice with paid amount written on in pen - not a receipt.
13-14	9/30/13	BEARCOM RENTALS	$172.60	10/10/13	10/10/13	Y	N/A	Y	N	N	N	N	N	N	Prohibited: Rental Services
13-14	9/30/13	THE HOME DEPOT 6619	($1.54)	10/10/13	10/10/13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
14-15	11/5/14	BROWN PUBLISHING COMPA	$1,000.00	11/13/14	11/13/14	Y	N/A	Y	Y	N	N	N	N	N	
14-15	11/12/14	GREATER RIVERSIDE COC	$275.00	12/5/14	12/8/14	Y	N/A	Y	Y	N	N	N	N	N	reservation for GMR (list of attendees listed)
14-15	11/17/14	RAINCROSS CAFE	$107.46	11/21/14	11/24/14	Y	N/A	Y	Y	Y	N	N	N	N	exact same invoice and order as on January 2015 - different group name.
14-15	11/18/14	GREATER RIVERSIDE COC	$30.00	11/21/14	11/24/14	Y	N/A	Y	Y	N	N	N	N	N	
14-15	11/18/14	GREATER RIVERSIDE COC	$30.00	11/21/14	11/24/14	Y	N/A	Y	Y	N	N	N	N	N	
14-15	11/19/14	SUPERSHUTTLE EXECUCARO	$87.32	11/21/14	11/24/14	Y	N/A	Y	Y	N	N	N	N	N	candidate for interim city manager (super shuttle)
14-15	1/9/15	PUBLIC RELATIONS SOCIE	$305.00	1/12/15	1/13/15	Y	N/A	Y	Y	N	N	N	N	N	
14-15	1/8/15	GREATER RIVERSIDE COC	$235.00	1/12/15	1/13/15	Y	N/A	Y	Y	N	N	N	N	N	

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
14-15	1/8/15	RAINCROSS CAFE	$107.46	1/13/15	1/14/15	Y	N/A	Y	Y	Y	N	N	N	N	invoice has different order and event date, wrong event name, etc. All crossed out and hand written in.
14-15	5/5/15	RAINCROSS CAFE	$25.38	5/8/15	5/11/15	Y	N/A	Y	Y	Y	N	N	N	N	
14-15	5/6/15	GREATER RIVERSIDE COC	$25.00	5/8/15	5/11/15	Y	N/A	Y	Y	N	N	N	N	N	
14-15	5/6/15	GREATER RIVERSIDE COC	$200.00	5/8/15	5/11/15	Y	N/A	Y	Y	N	N	N	N	N	
14-15	5/6/15	GREATER RIVERSIDE COC	$30.00	5/8/15	5/11/15	Y	N/A	Y	Y	N	N	N	N	N	
14-15	5/6/15	GREATER RIVERSIDE COC	$150.00	5/8/15	5/11/15	Y	N/A	Y	Y	N	N	N	N	N	
14-15	5/6/15	GREATER RIVERSIDE COC	$150.00	5/8/15	5/11/15	Y	N/A	Y	Y	N	N	N	N	N	
14-15	5/11/15	GREATER RIVERSIDE COC	$25.00	5/13/15	5/14/15	Y	N/A	Y	Y	N	N	N	N	N	no invoice showing service address or bill - just online payment receipt
14-15	5/12/15	PIP PRINTING RIVERSIDE	$402.29	5/21/15	5/26/15	Y	N/A	Y	Y	N	N	N	N	N	
14-15	5/13/15	GREATER RIVERSIDE COC	$25.00	5/21/15	5/26/15	Y	N/A	Y	Y	N	N	N	N	N	
14-15	5/19/15	CHARTER COMMUNICATIONS	$231.80	5/21/15	5/26/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	7/6/15	GREATER RIVERSIDE COC	$175.00	7/8/15	7/9/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	7/6/15	GREATER RIVERSIDE COC	$25.00	7/8/15	7/9/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	7/6/15	GREATER RIVERSIDE COC	$25.00	7/8/15	7/9/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	7/6/15	GREATER RIVERSIDE COC	$100.00	7/8/15	7/9/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	7/14/15	PINE BAKERY	$13.90	7/17/15	7/23/15	Y	N/A	Y	Y	Y	N	N	N	N	
15-16	7/15/15	RAINCROSS CAFE	$60.75	7/20/15	7/23/15	Y	N/A	Y	Y	Y	N	N	N	N	
15-16	7/20/15	UTILITY PAYMENT CH	$85.91	7/22/15	7/23/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	7/21/15	RAINCROSS CAFE	$37.80	7/27/15	8/7/15	Y	N/A	Y	Y	Y	N	N	N	N	

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
15-16	7/28/15	PINE BAKERY	$13.90	7/31/15	8/7/15	Y	N/A	Y	Y	Y	N	N	N	N	
15-16	10/5/15	GREATER RIVERSIDE COC	$50.00	10/7/15	10/8/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	10/6/15	GREATER RIVERSIDE COC	$50.00	10/8/15	10/8/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	10/6/15	GREATER RIVERSIDE COC	$150.00	10/8/15	10/8/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	10/6/15	PINE BAKERY	$7.95	10/9/15	10/22/15	Y	N/A	Y	Y	Y	N	N	N	N	cookies for council meeting
15-16	10/15/15	RAINCROSS CAFE	$57.83	10/20/15	10/22/15	Y	N/A	Y	Y	Y	N	N	N	N	City Manager coordination meeting.
15-16	10/19/15	Caeconomy.org	$200.00	10/21/15	10/22/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	10/20/15	PINE BAKERY	$7.95	10/23/15	10/28/15	Y	N/A	Y	Y	Y	N	N	N	N	cookies for council meeting
15-16	10/22/15	RAINCROSS CAFE	$113.40	10/27/15	10/28/15	Y	N/A	Y	Y	Y	N	N	N	N	No roster for meeting attendees
15-16	10/26/15	GREATER RIVERSIDE COC	$25.00	10/28/15	10/28/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	10/26/15	GREATER RIVERSIDE COC	$175.00	10/28/15	10/28/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	10/27/15	EB 2015 STATE OF RIVE	$100.00	10/29/15	10/29/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	10/27/15	ICMA ONLINE PURCHASES	$1,400.00	10/29/15	10/29/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	10/27/15	PINE BAKERY	$7.95	11/6/15	11/10/15	Y	N/A	Y	Y	Y	N	N	N	N	
15-16	10/27/15	RAINCROSS CAFE	$7.29	11/6/15	11/10/15	Y	N/A	Y	Y	Y	N	N	N	N	
15-16	10/28/15	GREATER RIVERSIDE COC	$25.00	11/6/15	11/10/15	Y	N/A	Y	Y	N	N	N	N	N	
15-16	1/4/16	AMAZON.COM AMZN.COM/BI	$139.05	1/6/16	1/7/16	Y	N/A	Y	Y	N	N	N	N	N	not really an invoice - shows email showing order arriving
15-16	1/4/16	Amazon.com	$139.05	1/6/16	1/7/16	Y	N/A	Y	Y	N	N	N	N	N	
15-16	1/5/16	RAINCROSS CAFE	$14.85	1/11/16	1/11/16	Y	N/A	Y	Y	Y	N	N	N	N	

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
15-16	1/12/16	RAINCROSS CAFE	$3.24	1/15/16	1/19/16	Y	N/A	Y	Y	Y	N	N	N	N	
15-16	1/13/16	PAYPAL CA CM FOUND	$65.00	1/15/16	1/19/16	Y	N/A	Y	Y	N	N	N	N	N	
15-16	1/13/16	PAYPAL CA CM FOUND	$400.00	1/15/16	1/19/16	Y	N/A	Y	Y	N	N	N	N	N	
15-16	1/12/16	PINE BAKERY	$7.95	1/15/16	1/19/16	Y	N/A	Y	Y	Y	N	N	N	N	
15-16	1/19/16	EDIBLE ARRANGEMENTS 34	$91.95	1/21/16	1/25/16	Y	N/A	Y	Y	Y	N	N	N	N	edible arrangement to County Administrator
15-16	7/4/15	CTC CONSTANTCONTACT.CO	$85.00			Y	N/A	Y	Y	N	Y	N	N	N	
15-16	7/6/15	BC.BASECAMP 2525430	$100.00			Y	N/A	Y	Y	N	Y	N	N	N	
15-16	7/8/15	OFFICEMAX/OFFICE DEPOT6	$40.48			Y	N/A	Y	Y	N	Y	N	N	N	
15-16	7/8/15	SMARTNFINAL3161 0903169	$52.27			Y	N/A	Y	Y	N	Y	N	N	N	OFFICE FOOD
15-16	7/8/15	SMARTNFINAL3161 0903169	$60.37			N	N	Y	Y	N	Y	N	N	N	
15-16	7/16/15	ICMA ONLINE PURCHASES	$1,855.00			Y	N/A	Y	Y	N	Y	N	N	N	
15-16	7/17/15	GREATER RIVERSIDE COC	$1,000.00			Y	N/A	Y	Y	N	Y	N	N	N	
15-16	7/17/15	PAYPAL GREATERRIVE	$65.00			Y	N/A	Y	Y	N	Y	N	N	N	
15-16	7/31/15	FACEBOOK 4S2298N9K2	$20.00	9/10/15	9/10/15	Y	N/A	Y	Y	N	Y	N	N	N	
15-16	1/7/16	MEZCAL CANTINA & COSIN	$41.18			Y	N/A	Y	Y	Y	Y	N	N	N	No roster for meeting attendees
15-16	1/8/16	ELEPHANT THAI CUISINE	$23.34			Y	N/A	Y	Y	Y	Y	N	N	N	No roster for meeting attendees
15-16	1/11/16	MISSION INN F-B	$28.52			Y	N/A	Y	Y	Y	Y	N	N	N	No roster for meeting attendees
15-16	1/13/16	L BISTRO	$8.53			Y	N/A	Y	Y	Y	Y	N	N	N	No roster for meeting attendees

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
15-16	1/13/16	PAYPAL CA CM FOUND	$400.00			Y	N/A	Y	Y	N	Y	N	N	N	
15-16	1/14/16	LA TIMES SUBSCRIPTION	$259.48			Y	N/A	Y	Y	N	Y	N	N	N	
15-16	6/1/16	GREATER RIVERSIDE COC	$25.00	7/8/16	7/8/16	Y	N/A	Y	Y	N	Y	N	N	N	
15-16	6/1/16	GREATER RIVERSIDE COC	$50.00	7/8/16	7/8/16	Y	N/A	Y	Y	N	Y	N	N	N	
15-16	6/1/16	GREATER RIVERSIDE COC	$125.00	7/8/16	7/8/16	Y	N/A	Y	Y	N	Y	N	N	N	
15-16	6/2/16	BC.BASECAMP 3031461	$20.00	7/8/16	7/8/16	Y	N/A	Y	Y	N	Y	N	N	N	
15-16	6/9/16	TROPHIES UNLIMITED	$18.90	7/8/16	7/8/16	Y	N/A	Y	Y	N	Y	N	N	N	
15-16	6/14/16	DS SERVICES STANDARD C	$112.12	7/8/16	7/8/16	Y	N/A	Y	Y	Y	Y	N	N	N	
15-16	6/14/16	DS SERVICES STANDARD C	$121.94	7/8/16	7/8/16	Y	N/A	Y	Y	Y	Y	N	N	N	
15-16	6/15/16	AMAZON MKTPLACE PMTS	$38.00	7/8/16	7/8/16	Y	N/A	Y	Y	N	Y	N	N	N	
15-16	6/16/16	CAPIO	$20.00	7/8/16	7/8/16	Y	N/A	Y	Y	N	Y	N	N	N	
15-16	6/24/16	OFFICEMAX/OFFICE DEPOT6	$15.10	7/8/16	7/8/16	Y	N/A	Y	Y	N	Y	N	N	N	
15-16	6/27/16	RAINCROSS CAFE	$29.92	8/8/16	8/8/16	Y	N/A	Y	Y	Y	Y	N	N	N	No roster for meeting attendees
15-16	6/27/16	RAINCROSS CAFE	$376.11	8/8/16	8/8/16	Y	N/A	Y	Y	Y	Y	N	N	N	No roster for meeting attendees
15-16	6/27/16	RAINCROSS CAFE	$93.96	8/8/16	8/8/16	Y	N/A	Y	Y	Y	Y	N	N	N	No roster for meeting attendees
15-16	6/27/16	RAINCROSS CAFE	$150.00	8/8/16	8/8/16	Y	N/A	Y	Y	Y	Y	N	N	N	No roster for meeting attendees
15-16	8/4/15	PAYPAL 3CMA	$495.00	8/6/15	8/10/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	8/6/15	GETTY IMAGES	$1,899.00	8/10/15	8/20/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	8/7/15	TWITTER ADVERTISING	$10.00	8/19/15	8/20/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	8/7/15	APA CALIFORNIA	$525.00	8/19/15	8/20/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	8/10/15	RAINCROSS CAFE	$96.07	8/19/15	8/20/15	Y	N/A	Y	Y	Y	Y	Y	N	Y	

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
15-16	8/12/15	PANERA BREAD #601249	$13.59	8/19/15	8/20/15	N	N	N	?	Y	Y	Y	N	Y	No support docs
15-16	8/12/15	PANERA BREAD #601249	$33.98	8/19/15	8/20/15	Y	N/A	Y	?	Y	Y	Y	N	Y	
15-16	8/14/15	TWITTER ADVERTISING	$40.00	8/19/15	8/20/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	8/18/15	RIVERSIDE RUBBER STAMP	$26.89	8/24/15	8/25/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	8/28/15	CALIFORNIA INLAND EMPI	$20.00	8/31/15	9/10/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	8/31/15	FACEBOOK 24TPH8AMJ2	$285.36	9/8/15	9/10/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	11/30/15	FACEBOOK 63GYT8WLJ2	$515.27	12/7/15	12/7/15	Y	N/A	Y	Y	N	Y	Y	N	Y	Facebook advertising, but for what not clear. Recruitment is prohibited.
15-16	12/2/15	STATERBROS071	$31.14	12/7/15	12/7/15	N	N	N	Y	N	Y	Y	N	Y	No receipt / supporting documents
15-16	12/2/15	AMAPOLA RICO TACO 1	$413.79	12/7/15	12/7/15	Y	N/A	Y	Y	Y	Y	Y	N	Y	No event information for food purchase
15-16	12/2/15	BC.BASECAMP 3031461	$20.00	12/7/15	12/7/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	12/2/15	RAINCROSS CAFE	$77.60	12/7/15	12/7/15	Y	N/A	Y	?	Y	Y	Y	N	Y	No event information for food purchase
15-16	12/4/15	CTC CONSTANTCONTACT.CO	$85.00	12/9/15	12/9/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	12/7/15	PRINT B3	$147.00	12/9/15	12/9/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	12/9/15	SQ URGE PALETTE ART S	$64.80	12/14/15	12/14/15	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	12/15/15	PRINT B3	$229.87	1/6/16	1/6/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	12/15/15	AIA CRP	$623.40	12/17/15	1/6/16	Y	N/A	Y	Y	N	Y	Y	N	Y	Promotional USB Drives; could be prohibited if recruitment related.
15-16	12/15/15	RIVERSIDE RUBBER STAMP	$30.13	12/17/15	1/6/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	12/16/15	PAYPAL IEASPA	$25.00	1/6/16	1/6/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	12/17/15	PRESS-ENTERPRISE	$65.70	1/6/16	1/6/16	Y	N/A	N	Y	N	Y	Y	N	Y	Receipt does not match charged amount; charged amount is written in pen on receipt with no explanation for disparity

Fiscal Year	Purchase Date	Vendor Name	Item Total	CH Signoff Date	Mgr Signoff Date	Original Receipt / Documentation to Support Purchase	If no receipt, lost receipt form completed	Receipt Amount Matched Paid Amount	Eligible Item	Food	User Reconciliation	User Signature and Date on bank statement	Signature / Date within 10 days	User Signature and Date on bank statement	Issues
15-16	12/30/15	CAPITOL DIRECTORIES	$20.23	1/6/16	1/6/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	3/2/16	ULINE SHIP SUPPLIES	$454.74	3/9/16	3/9/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	3/2/16	BC.BASECAMP 3031461	$20.00	3/9/16	3/9/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	3/4/16	CTC CONSTANTCONTACT.CO	$85.00	3/9/16	3/9/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	3/8/16	PC NAME TAG	$67.40	3/22/16	3/25/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	3/8/16	BC.BASECAMP 2525430	$100.00	3/22/16	3/25/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	3/14/16	Pond5	$209.94	3/22/16	3/25/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	3/16/16	SPEEDY BUTTONS	$331.05	3/22/16	3/25/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	3/18/16	ETSY.COM	$120.00	4/6/16	4/6/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	3/23/16	CALIFORNIA INLAND EMPI	$50.00	4/6/16	4/6/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	3/22/16	CRAIGSLIST.ORG	$50.00	4/6/16	4/6/16	N/A	N/A	N/A	N/A	N/A	Y	Y	N	Y	
15-16	3/22/16	PAYPAL AMA IE	$30.00	4/6/16	4/6/16	Y	N/A	Y	Y	N	Y	Y	N	Y	
15-16	3/22/16	EVENTBRITE	($75.00)	4/6/16	4/6/16	Y	N/A	Y	Y	N	Y	Y	N	Y	Refund
15-16	3/24/16	INTERNATIONAL TRANSACTION	$0.38	4/6/16	4/6/16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
15-16	3/23/16	Paymentwall	$47.74	4/6/16	4/6/16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
15-16	3/29/16	CRAIGSLIST.ORG	($50.00)	4/6/16	4/6/16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
15-16	3/30/16	CTC CONSTANTCONTACT.C	$85.00	4/6/16	4/6/16	Y	N/A	Y	Y	N	N	N	N	N	
15-16	3/24/16	CREDIT INTERNATIONAL TRAN	($0.38)	4/6/16	4/6/16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
15-16	3/23/16	CLAIM ADJ/PAYMENTWALL	($47.74)	4/6/16	4/6/16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	