Report of Management Actions
on Internal Audit Recommendations
As of June 30, 2007

Internal Auditing
January 2008

Report of Management Actions
on Internal Audit Recommendations

City of Tulsa
Internal Auditing

_____
Ron Maxwell, CIA, CFE
Chief Internal Auditor

_____
Phil Wood, CIA, CFA
City Auditor

AUDIT TEAM
Cathy Criswell, CPA, CIA
Tina McIntosh
Seth Potter

INTRODUCTION

The purpose of this report is to provide information on the status of corrective action management has agreed to implement. This report is one of the ways the City Auditor discharges the charter duty to report on the actions taken by management on audit recommendations.

Internal Auditing maintains a database to track pending corrective action. Since its creation in 1988, Internal Auditing has made a total of 1106 recommendations for improvement. The database contains 897 of the recommendations. The recommendations not tracked were made to grant sub-recipients or are tracked in other ways. Exhibit 1 on page 2 presents summary information about the 897 recommendations on the database.

Each recommendation on the database has a date when corrective action is to be completed. Annually, Internal Auditing sorts the database to identify all pending recommendations with expired completion dates. An inquiry form is sent for each expired completion date asking whether corrective action has been completed.

This year, Internal Auditing distributed 29 inquiry forms for recommendations with projected completion dates through June 30, 2007. City managers were requested to circle either yes or no on the form to indicate if corrective action had been completed. The form included space for providing additional explanation for "no" answers. The results from the inquiry forms in this report are based on the responses provided by management. The responses were not independently verified by Internal Auditing.

Based on the information provided by management on the inquiry forms and other correspondence with Internal Auditing, corrective action on 19 audit recommendations had been completed during the fiscal year ended June 30, 2007. Management partially completed corrective action on 10 recommendations.

A history of audit recommendations is presented at Exhibit 1 on page 2. A summary of the inquiry results is presented at Exhibit 2 on page 3. Exhibit 3 on page 4 presents the status of audit recommendations made during the last five fiscal years.

Exhibit 1
HISTORY OF AUDIT RECOMMENDATIONS

BEFORE STATUS UPDATES

	Number of Findings	Number Declined*	Number Accepted	Number Completed	Number Open
Airport	44	3	41	40	1
Citywide	32	5	27	23	4
City Council	15	0	15	13	2
Development Services	21	2	19	19	0
Equipment Management	31	1	30	30	0
Finance	213	26	187	161	26
Fire	35	0	35	30	5
Gilcrease Museum	23	0	23	23	0
Human Resources	92	7	85	77	8
Human Rights	1	0	1	1	0
Information Technology	81	7	74	61	13
Legal	13	1	12	11	1
Municipal Court	38	2	36	34	2
Park and Recreation	45	7	38	38	0
Performing Arts Center	7	0	7	7	0
Police	85	22	63	61	2
Public Works	101	9	92	88	4
Real Estate Management	5	0	5	5	0
Tulsa Area Emergency Management Agency	2	0	2	2	0
Tulsa Zoo Friends	6	1	5	5	0
Working in Neighborhoods	7	1	6	6	0
TOTAL	897	94	803	735	68
Less inquiries not sent **					39
Total recommendations included in this status report					29

*This column includes recommendations that were declined by management or not implemented because of changed conditions.
**Inquiries were not sent on some open items

AFTER STATUS UPDATES

	Number of Findings	Number Declined*	Number Accepted	Number Completed	Number Open
Airport	44	3	41	40	1
Citywide	32	5	27	23	4
City Council	15	0	15	15	0
Development Services	21	2	19	19	0
Equipment Management	31	1	30	30	0
Finance	213	26	187	173	14
Fire	35	0	35	30	5
Gilcrease Museum	23	0	23	23	0
Human Resources	92	7	85	77	8
Human Rights	1	0	1	1	0
Information Technology	81	7	74	66	8
Legal	13	1	12	11	1
Municipal Court	38	2	36	34	2
Park and Recreation	45	7	38	38	0
Performing Arts Center	7	0	7	7	0
Police	85	22	63	61	2
Public Works	101	9	92	88	4
Real Estate Management	5	0	5	5	0
Tulsa Area Emergency Management Agency	2	0	2	2	0
Tulsa Zoo Friends	6	1	5	5	0
Working in Neighborhoods	7	1	6	6	0
TOTAL	897	94	803	754	49

Exhibit 2
ANALYSIS OF RESPONSES TO FY07 STATUS INQUIRIES

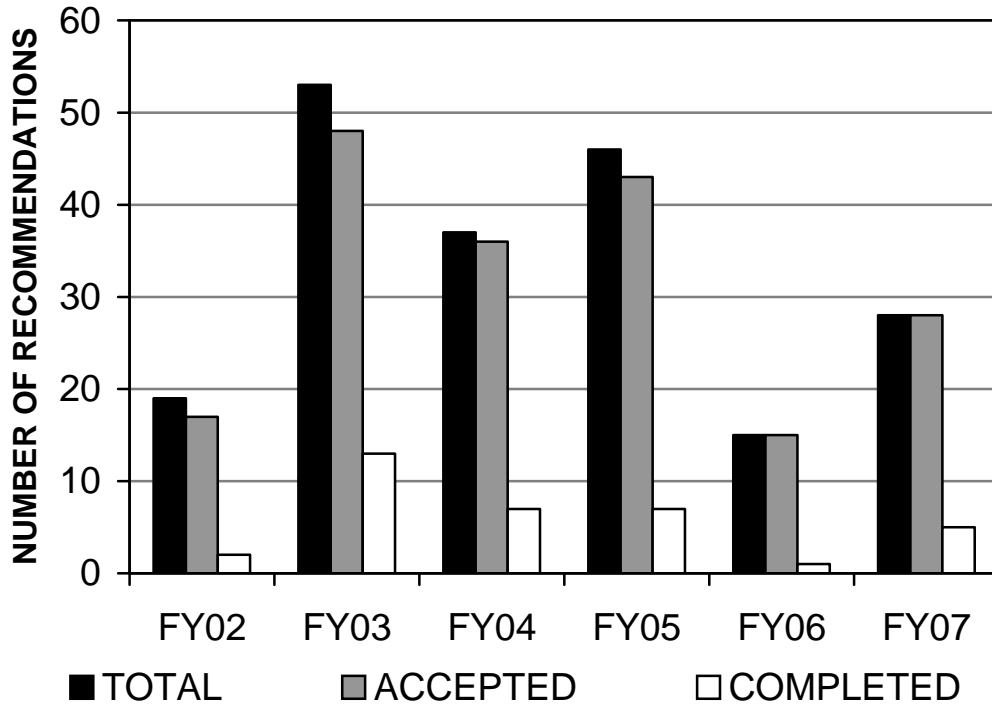|	COMPLETE	PARTIAL	PENDING	WILL NOT BE IMPLEMENTED	NO REPLY	TOTAL
City Council	2	0	0	0	0	2
Finance	12	1	0	0	0	13
Human Resources	0	1	0	0	0	1
Information Tech	5	5	0	0	0	10
Municipal Court	0	2	0	0	0	2
Police	0	1	0	0	0	1
TOTAL	19	10	0	0	0	29
PERCENT	66%	34%	0%	0%	0%	100%
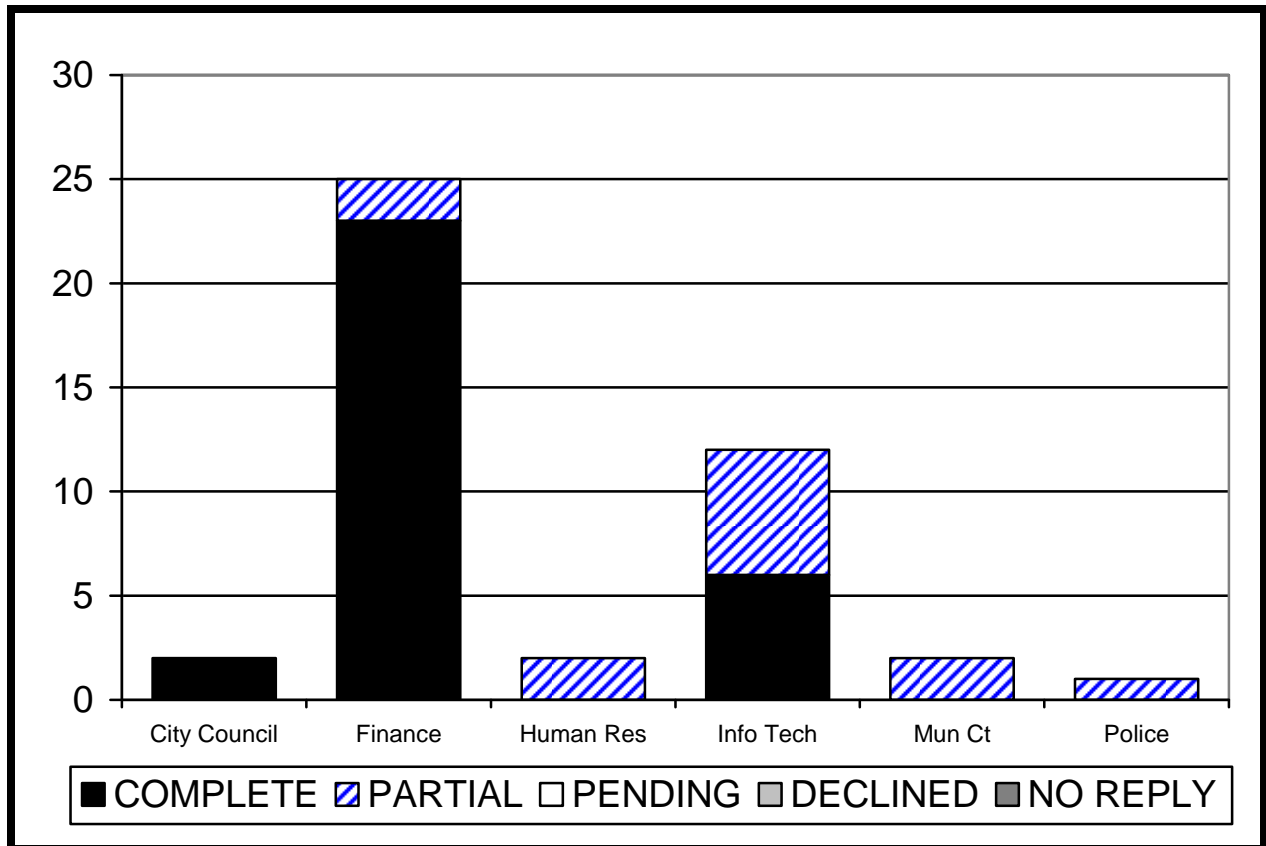
Exhibit 3

RECORD OF AUDIT RECOMMENDATIONS
# FOR THE LAST FIVE FISCAL YEARS

These numbers are based on the management responses to the initial audit report. Current statistics are shown in Exhibit 1.

AIRPORT

AUDIT HISTORY AS OF JUNE 30, 2007

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Construction Contract Change Orders	October 12, 1988	2	0	2	2	0
Airport Concessions and Rentals	September 21, 1990	31	2	29	29	0
Supplies Inventory	May 4, 2000	3	0	3	3	0
Accounts Receivable Control Review	December 2, 2004	8	1	7	6	1*
Total		44	3	41	40	1

*Inquiry form was not sent on this finding.

COMPLETE
91%

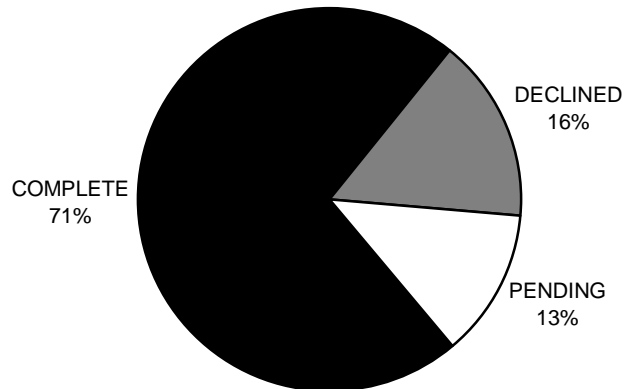DECLINED
7%

PARTIAL
2%

5
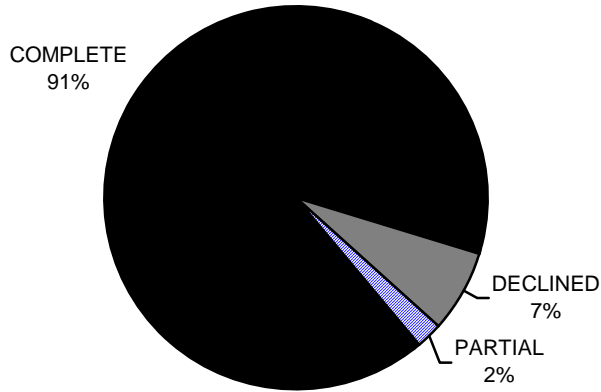
CITY-WIDE

AUDIT HISTORY AS OF JUNE 30, 2007

| NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Equipment Utilization	February 28, 1991	4	0	4	4	0
Parking Facilities Revenue	September 15, 1992	2	1	1	1	0
Information Systems Plan	November 23, 1993	8	2	6	6	0
Records Storage and Retention	December 21, 1993	1	0	1	1	0
Chamber of Commerce Contract Compliance	March 31, 1993	6	1	5	5	0
LAN Security and Planning	November 28, 1995	7	1	6	6	0
Ethics Complaint	March 17, 2006	4	0	4	0	4*
Total		32	5	27	23	4

*Inquiry forms were not sent on these findings.

CITY COUNCIL

AUDIT HISTORY AS OF JUNE 30, 2007

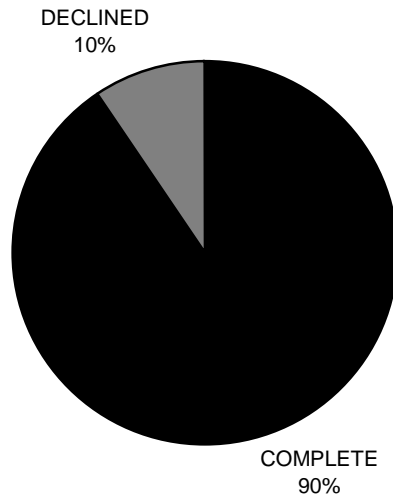| NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Imprest and Petty Cash	April 15, 1993	2	0	2	2	0
Special Project – Resolution #19381	August 31, 1999	8	0	8	8	0
Budget Process - Council	September 12, 2006	5	0	5	5	0
Total		15	0	15	15	0
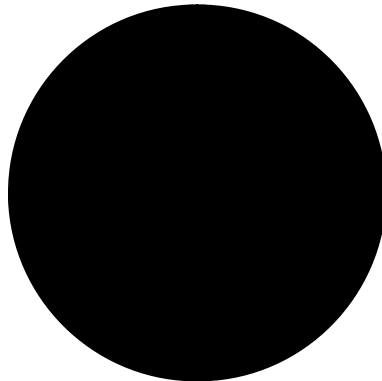
COMPLETE
100%

The City Council COMPLETED the following:

- Over the past few years, the City Council has continuously refined its budget process procedures and most likely will do so in the future, knowing full well that a City Council cannot bind future Councils.

- The Council Office does acknowledge that there is a need by the City of Tulsa for improved financial software. Should such software become available, the Council Office and other City of Tulsa departments would endeavor to take full advantage of this resource.

DEVELOPMENT SERVICES
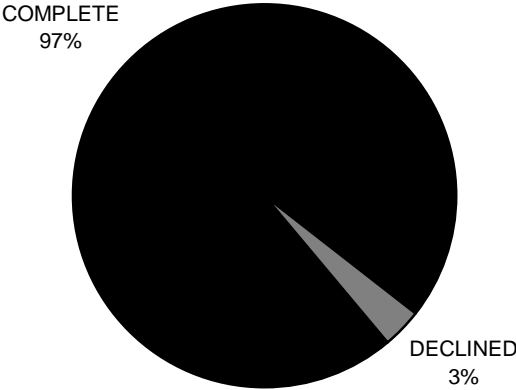
AUDIT HISTORY AS OF JUNE 30, 2007

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Permit and License Issuance	November 19, 1988	5	0	5	5	0
Permits and Licenses	February, 31, 2001	16	2	14	14	0
Total		21	2	19	19	0

DECLINED
10%

COMPLETE
90%

EQUIPMENT MANAGEMENT DEPARTMENT

AUDIT HISTORY AS OF JUNE 30, 2007

| NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Follow-up Fuels Inventory	April 20, 1989	3	0	3	3	0
Equipment and Vehicle Maintenance	November 1, 1990	11	0	11	11	0
Inventory Management and Control	January 1, 1991	9	1	8	8	0
Imprest and Petty Cash	April 15, 1993	1	0	1	1	0
Follow-up Inventory Management and Control	December 23, 1996	4	0	4	4	0
Equipment Repairs – Outside Contracts	May 3, 2000	3	0	3	3	0
Total		31	1	30	30	0

COMPLETE
97%

DECLINED
3%

FINANCE DEPARTMENT

AUDIT HISTORY AS OF JUNE 30, 2007

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Investments	February 28, 1989	6	0	6	6	0
Surplus Property	April 4, 1989	16	2	14	14	0
Payroll Cycle	November 1, 1989	6	0	6	6	0
Consolidated City-County Jail	April 1, 1990	1	0	1	1	0
Workers' Compensation	June 1, 1991	4	1	3	3	0
Purchasing/Accounts Payable	July 1, 1991	9	2	7	7	0
Payroll Computer Password	November 15, 1991	5	0	5	5	0
Fixed Assets	January 1, 1992	8	1	7	7	0
Budget Process	July 15, 1991	3	0	3	3	0
Application Review	July 15, 1991	2	0	2	2	0
Capital Projects/Construction	December 3, 1992	5	1	4	4	0
Application Review Payroll	February 22, 1993	5	1	4	4	0
Imprest and Petty Cash	April 15, 1993	2	0	2	2	0
Revenue/Accounts Receivable	July 29, 1993	9	3	6	6	0
Citation Control/Fine Collection	June 26, 1995	3	0	3	2	1
Code Enforcement	July 15, 1995	4	1	3	3	0
License and Permit Center	August 8, 1996	9	1	8	8	0
Police Grants Administration	August 22, 1997	18	2	16	16	0
Long-Term Debt	March 15, 1998	3	0	3	3	0
Grants Accounting	March 18, 1999	1	0	1	1	0
Cash Flow Position/Forecasting	June 24, 1999	5	2	3	3	0
Personnel/Payroll System	January 31, 2000	11	2	9	9	0
Revenue/Cash Control	June 30. 2000	3	2	1	1	0
Purchasing/Accounts Payable	June 1, 2001	19	4	15	15	0
General Ledger	April 10, 2002	1	0	1	1	0
Contract Database	September 9,2001	8	0	8	5	3*
Changes to Construction Contracts	September 11, 2001	1	0	1	1	0
Municipal Budget Act Compliance – Legal Department	March 18, 2002	1	0	1	1	0
Municipal Budget Act Compliance – Airport	June 19, 2003	4	1	3	2	1*
Wire Transfers	September 30, 2003	12	0	12	12	0
Point of Sale System	June 10, 2004	1	0	1	1	0
Cost Allocation	April 15, 2005	7	0	7	5	2*
Fixed Assets	August 15, 2004	6	0	6	1	5*
Revenue Analysis/Sales Tax	June 7, 2006	6	0	6	4	2
Grants – Workforce development	November 13, 2006	9	0	9	9	0
Total		213	26	187	173	14

*Inquiry forms were not sent on these findings.

COMPLETE 81%

DECLINED 12%

PARTIAL 4%

PENDING 3%

10
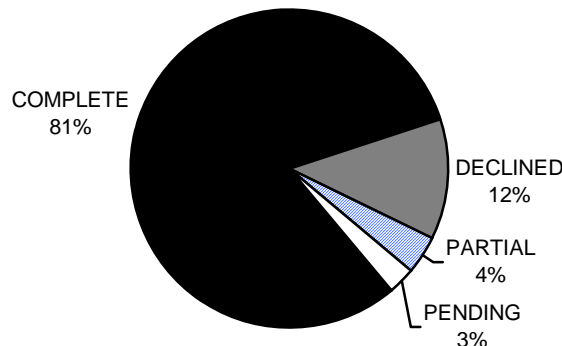
FINANCE DEPARTMENT

The Finance Department COMPLETED the following:

- Unused cost centers were eliminated.

- Procedures were implemented to target sales tax audits and monitor the Oklahoma Tax Commission.

- Vendor sales tax permit registrations are monitored

- The contract with the Oklahoma Tax Commission was updated.

- Procedures were established to communicate problems encountered when processing grant drawdowns.

- An accounting schedule is prepared to document grant expenditures that were not successfully entered.

- Journal entries are prepared to make timely and accurate entries to accounts receivable and revenue when a grant drawdown is submitted.

- The Treasury Division is provided email notification every time a grant drawdown is submitted.

- Cross-training on grant processing procedures has been accomplished through assignment rotation. Grant processing procedures have been documented.

- Procedures have been established to ensure that grant drawdowns are completed monthly.

The Finance Department PARTIALLY COMPLETED the following:

- A request was made to implement a computer application that will update the amount of fine recorded for a citation so that the current amount due from a defendant is always available.

FIRE DEPARTMENT

AUDIT HISTORY AS OF 6/30/06

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Inventory Management and Control	April 11, 1994	24	0	24	24	0
Employee Leave System	February 19, 1999	4	0	4	4	0
Safety Procedures	June 10, 2004	7	0	7	2	5*
Total		35	0	35	30	5

*Inquiry forms were not sent on these findings.

COMPLETE
86%

PENDING
3%

PARTIAL
11%
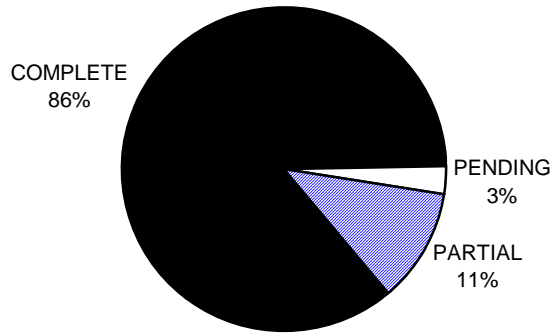
GILCREASE MUSEUM

AUDIT HISTORY AS OF JUNE 30, 2007

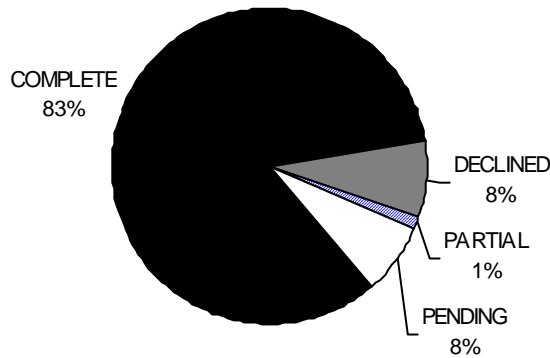| NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Administrative, Collection Assets, and Revenue Controls	October 31, 1988	20	0	20	20	0
Imprest and Petty Cash	April 15, 1993	2	0	2	2	0
Public Facilities Security	July 30, 2003	1	0	1	1	0
Total		23	0	23	23	0
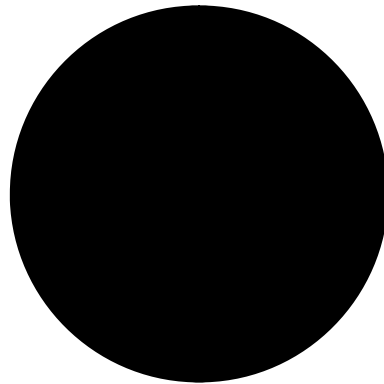
COMPLETE
100%

HUMAN RESOURCES DEPARTMENT

AUDIT HISTORY AS OF JUNE 30, 2007

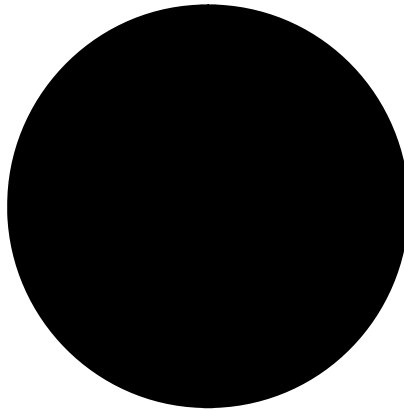| NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Municipal Employees Retirement Plan	April 31, 1989	13	2	11	11	0
Temporary Personnel	April 15, 1991	9	1	8	8	0
Workers' Compensation	June 1, 1991	20	0	20	20	0
Payroll Computer Password	November 15, 1991	5	0	5	5	0
Loss Control Administration	December 15, 1994	14	1	13	13	0
Employee Leave System	February 19, 1999	3	0	3	3	0
Revenue/Cash Control	June 30, 2000	2	0	2	2	0
Personnel/Payroll Accounting	June 1, 2001	2	0	2	2	0
Education and Tuition Benefits Program – Special Project	October 16, 2002	4	0	4	4	0
Financial Systems Security	October 21, 2002	1	0	1	0	1
Municipal Employees Retirement Plan	June 26, 2003	11	2	9	9	0
Airport Accounts Receivable Controls Review	December 2, 2004	2	1	1	0	1*
Hiring & Promotion	September 19, 2006	6	0	6	0	6*
Total		92	7	85	77	8

*Inquiry forms were not sent on these findings.

The Human Resources Department PARTIALLY COMPLETED the following:

- A process is being established to ensure computer-based user profiles are updated when an employees' assignment changes or terminates. This will be done in connection with an Information Technology Department project to implement Active Directory.

HUMAN RIGHTS DEPARTMENT

AUDIT HISTORY AS OF JUNE 30, 2007

| NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Contracts Monitoring	December 2, 1999	1	0	1	1	0

COMPLETE
100%

INFORMATION TECHNOLOGY DEPARTMENT

AUDIT HISTORY AS OF JUNE 30, 2007

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
General Controls Review	December 5, 1988	7	0	7	7	0
Bull Mainframe Password Security	June 30, 1989	8	0	8	8	0
Application Review-Payroll	February 22, 1993	3	0	3	3	0
LAN Security and Planning	November 28, 1995	4	1	3	3	0
Mail Room Procedures	December 14, 1998	9	2	7	7	0
Employee Leave System	February 19, 1999	3	0	3	3	0
Emergency Warning System	December 31, 1999	1	0	1	1	0
Revenue/Cash Control	June 30, 2000	5	0	5	5	0
Phone System Operation & Security	October 31, 2000	3	1	2	2	0
Backup and Recovery of Data/Program Files	October 31, 2001	2	1	1	1	0
Financial Systems Security	October 21, 2002	17	2	15	14	1*
Help Desk/Technical Support	August 29, 2003	6	0	6	6	0
Information Technology Control	August 18, 2005	5	0	5	2	3
Software License	September 19, 2006	5	0	5	3	2
Help Desk Evaluation	April 10, 2007	3	0	3	1	2*
Total		81	7	74	66	8

*Inquiry forms were not sent on these findings.

COMPLETE 82%

DECLINED 9%

PARTIAL 7%

PENDING 2%
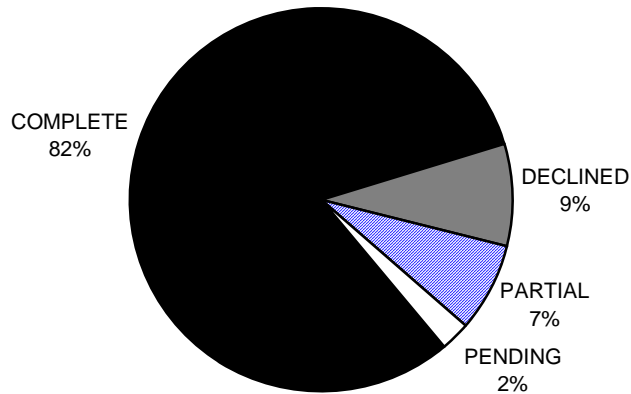
INFORMATION TECHNOLOGY DEPARTMENT

The Information Technology and Communications Department COMPLETED the following:

- A comprehensive, master spreadsheet and a standard weekly status report to manage and track all IT projects were created using project management methodologies.

- A policy was adopted requiring a project charter to be submitted by project managers when requesting funds for any project that requires IT support or resources.

- IT personnel were designated responsibility for managing software, including inventorying, documenting, auditing, and supporting software usage.

- A new service desk was created, which consolidated numerous help desks and created a centralized help center.

The Information Technology and Communications Department PARTIALLY COMPLETED the following:

- The 3-5 year IT plan is being updated to give attention to those areas impacted by the citywide consolidation of IT department.

- The department's role in supporting the Standards, Specifications, and Awards Committee has been reviewed. The director plans to recommend a committee position be created by executive order. Enterprise-wide standards have been created and a policy to address non-standard purchases.

- A procedure will be created for generating a service ticket to update employee computer security and access when there is a change in the employee's employment status. This will be done in connection with the project to implement Active Directory.

- A new Director of Planning and Administration position was created. This employee will develop both departmental and city-wide IT policies and procedures.

LEGAL DEPARTMENT

AUDIT HISTORY AS OF JUNE 30, 2007

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Selected Management Practices	May 1, 1988	5	0	5	5	0
Workers' Compensation	June 1, 1991	4	0	4	4	0
Citation Control/Fine Collection	June 26, 1995	1	0	1	1	0
Contract Database	September 9, 2001	1	0	1	1	0
Cost Allocation	April 15, 2005	2	1	1	0	1*
Total		13	1	12	11	1

*Inquiry forms were not sent on these findings.

PARTIAL
8%

DECLINED
8%
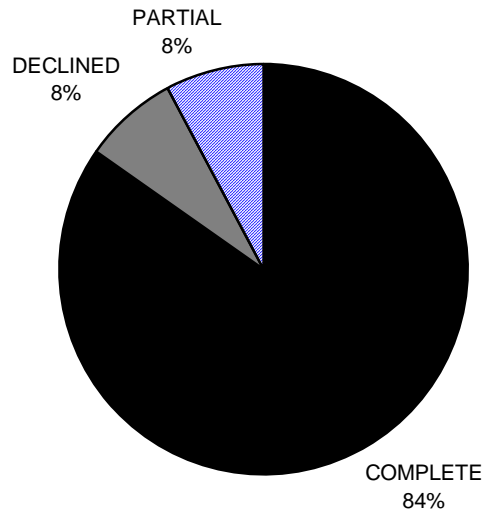
COMPLETE
84%

MUNICIPAL COURT

AUDIT HISTORY AS OF JUNE 30, 2007

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Follow-up Cash Management Practices	October 1, 1989	11	0	11	11	0
Citation Control/Fine Collection	June 26, 1995	13	0	13	12	1
Warrants	January 31, 2001	4	0	4	3	1
Booking	August 31, 2002	10	2	8	8	0
Total		38	2	36	34	2

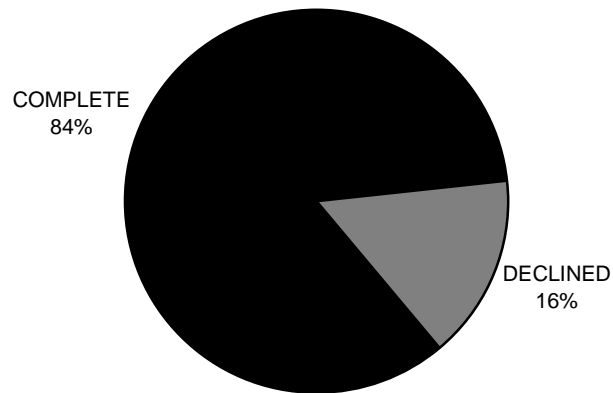

COMPLETE 90%

PARTIAL 5%

DECLINED 5%
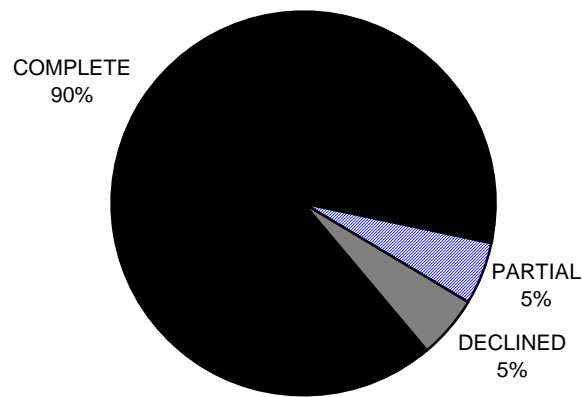
Municipal Court PARTIALLY COMPLETED the following:

- Redesign or replacement of the JURIS computer system will address two open recommendations including calculating total amount owed by individuals for fines and placing terminals in court rooms. Funds for replacement of JURIS system have been requested and are included in the City's capital improvements plan.

PARK AND RECREATION DEPARTMENT
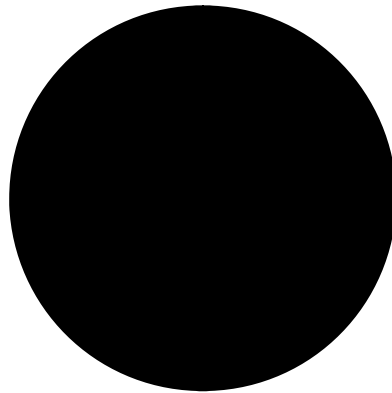
AUDIT HISTORY AS OF JUNE 30, 2007

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Imprest and Petty Cash	April 15, 1993	4	0	4	4	0
Capital Projects/Construction Contracts	June 30, 1993	13	1	12	12	0
Parks Petty Cash	August 22, 1996	2	0	2	2	0
Employee Leave Systems	February 19, 1999	4	0	4	4	0
Revenue/Cash Control	June 30, 2000	13	4	9	9	0
Tulsa Zoo Friends Contract Compliance	May 1, 2001	5	1	4	4	0
Computer Systems – RecWare	February 4, 2003	4	1	3	3	0
Total		45	7	38	38	0

COMPLETE
84%

DECLINED
16%

PERFORMING ARTS CENTER

AUDIT HISTORY AS OF JUNE 30, 2007

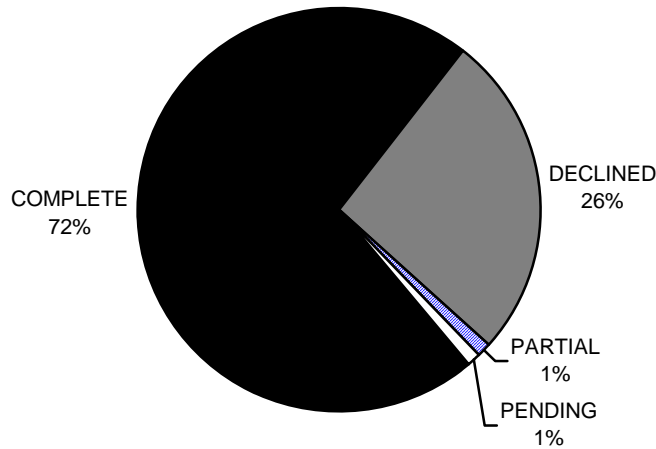| NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Follow-up Ticket Management Practices	October 21, 1988	1	0	1	1	0
Review of Cash Accounts	July 1, 1989	5	0	5	5	0
Ticket Management Practices	December 17, 2002	1	0	1	1	0
Total		7	0	7	7	0

COMPLETE
100%

POLICE DEPARTMENT

AUDIT HISTORY AS OF JUNE 30, 2007

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Special Investigations Division Cash	September 30, 1988	2	0	2	2	0
Imprest and Petty Cash	April 15, 1993	5	0	5	5	0
Police Property Room	September 6, 1994	35	17	18	18	0
Citation Control/Fine Collection	June 26, 1995	3	0	3	2	1
Police Grants Administration	August 22, 1997	10	1	9	9	0
Court Overtime – Special Project	January 31, 1997	4	2	2	2	0
Employee Leave Systems	February 19, 1999	6	0	6	5	1*
Control of Weapons and Special Equipment	November 30, 1999	7	2	5	5	0
Records Management		3	0	3	3	0
Property Room / Accreditation		10	0	10	10	0
Total		85	22	63	61	2

*Inquiry forms were not sent on these findings.

The Police Department PARTIALLY COMPLETED the following:

- A request was made to implement a computer application that will update the amount of fine recorded for a citation so that the current amount due from a defendant is always available. Funds for replacement the computer system have been requested and are included in the City's capital improvements plan.

PUBLIC WORKS DEPARTMENT

AUDIT HISTORY AS OF JUNE 30, 2007

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Street Lighting Expense	August 1, 1988	4	0	4	4	0
Water and Sewer Data Processing	January 5, 1989	5	0	5	5	0
Follow-up Analysis of Leases	March 15, 1989	1	0	1	1	0
Right of Way/Land Acquisition	March 31, 1989	5	0	5	5	0
Water and Sewer Password Security	May 1, 1990	5	0	5	5	0
Inventory Management and Control	January 1, 1991	5	0	5	5	0
Commercial Refuse Billing	August 15, 1992	6	0	6	6	0
Capital Projects/Construction Contracts	December 3, 1992	8	2	6	6	0
Residential Refuse Contract	April 1, 1993	5	0	5	5	0
Imprest and Petty Cash	April 15, 1993	1	0	1	1	0
Utility Information System	May 22, 1996	17	4	13	13	0
Compliance Monitoring	October 31, 1997	8	0	8	8	0
Employee Leave Systems	February 19, 1999	5	0	5	5	0
Street Maintenance	August 9, 1999	2	0	2	2	0
Building Maintenance	May 31, 2000	1	0	1	1	0
Changes to Construction Contracts	September 11,2001	5	1	4	4	0
Public Facilities Security	July 30, 2003	5	1	4	4	0
Meter Shop	April 15, 2004	4	0	4	4	0
Point of Sale System	June 10, 2004	1	0	1	1	0
Cost Allocation	April 15, 2005	8	1	7	3	4*
Total		101	9	92	88	4

*Inquiry forms were not sent on these findings.

COMPLETE
87%

DECLINED
9%

PARTIAL
4%

23
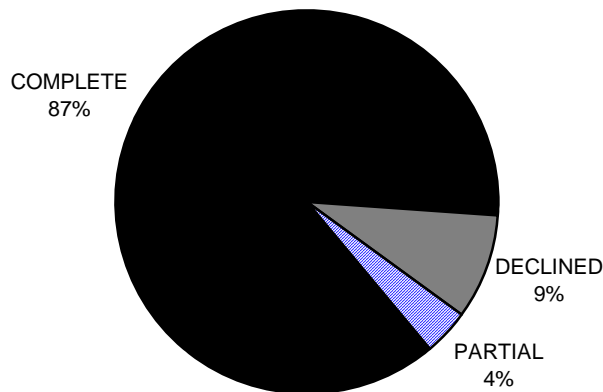
REAL ESTATE MANAGEMENT

AUDIT HISTORY AS OF JUNE 30, 2007

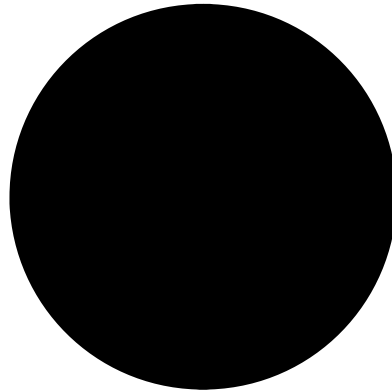| NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Parking Facilities Revenue	September 15, 1992	4	0	4	4	0
Real Estate – Asset Management	March 12, 2003	1	0	1	1	0
Total		5	0	5	5	0
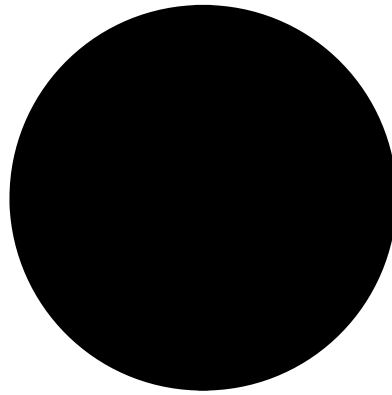
COMPLETE
100%

TULSA AREA EMERGENCY MANAGEMENT AGENCY

AUDIT HISTORY AS OF JUNE 30, 2007

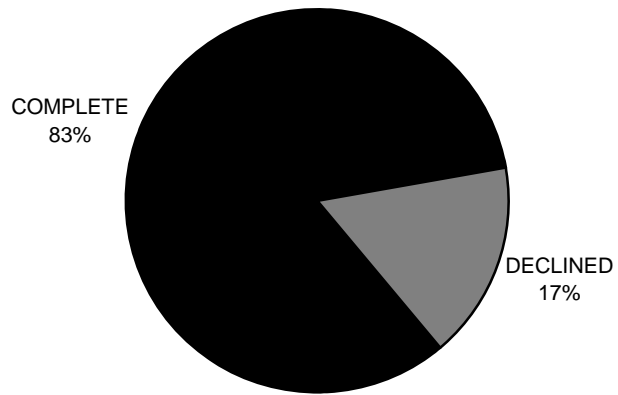| NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Emergency Warning System	December 31, 1999	2	0	2	2	0

COMPLETE
100%

TULSA ZOO

AUDIT HISTORY AS OF JUNE 30, 2007

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINDED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Tulsa Zoo Friends Contract Compliance	May 1, 2001	6	1	5	5	0

COMPLETE
83%

DECLINED
17%

WORKING IN NEIGHBORHOODS

AUDIT HISTORY AS OF JUNE 30, 2007

NAME OF AUDIT	AUDIT COMPLETION DATE	NUMBER OF FINDINGS	NUMBER DECLINDED	NUMBER ACCEPTED	NUMBER COMPLETED	NUMBER OPEN
Code Enforcement	July 15, 1995	2	0	2	2	0
Grants Monitoring	November 15, 1998	5	1	4	4	0
Total		7	1	6	6	0

COMPLETE
86%

DECLINED
14%
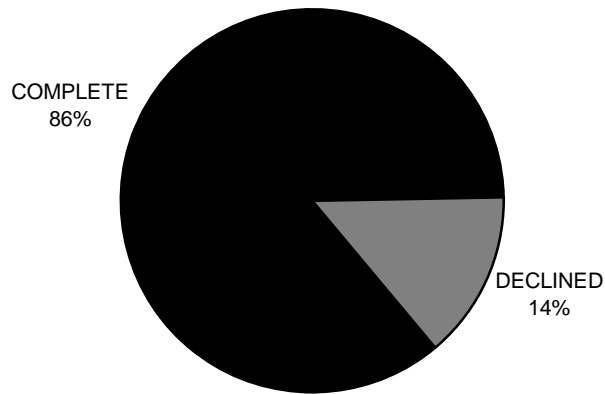
DISTRIBUTION LIST

Mayor
Councilor, District 1
Councilor, District 2
Councilor, District 3
Councilor, District 4
Councilor, District 5
Councilor, District 6
Councilor, District 7
Councilor, District 8
Councilor, District 9
City Auditor
Airport Director
Budget & Capital Planning Division Manager
Chief Technology Officer
City Attorney
Controller, Accounting Division
Council Administrator
Council Secretary
Communications Director
Community Development & Education Initiatives Director
Deputy Mayor
Development Services Director
Engineering Services Deputy Director
Environmental Operations Deputy Director
Equipment Management Director
Finance Director
Fire Chief
General Counsel
Gilcrease Museum Director
Human Resources Director
Human Rights Director
Information Technology Director
Municipal Court Administrator
Park & Recreation Director
Performing Arts Center Director
Police Chief
Public Facilities Deputy Director
Public Works Director
Purchasing Division Manager
Real Estate and Economic Development Director
Real Estate Management Director
Senior Administrative Services Officer
Treasury Division Manager
Working In Neighborhoods Director
Workforce Development Director
External Auditor
Mayor's Audit Advisory Committee