



ETHICS SURVEY RESULTS

As of June 30, 2016

City of Tulsa Internal Auditing

OCTOBER 2017



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INTRODUCTION

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The City of Tulsa aspires to be a great place to live, work, and play. A core value of any City government is that of integrity and transparency, which is essential to maintaining public confidence while conducting City business properly. These attributes contribute to fulfilling Mayor Bynum's City vision of inspiring "a spirit of great expectations".

As noted in an Austin, TX citywide ethics report, studies show the public sector scores below other industries in two key measures – senior leadership integrity and the prevalence of ethics problems. The Office of the City Auditor conducted its annual audit of Sensitive Payments, to review documentation for particular expenditures of public interest to assess their adequacy and validity. One aspect of the Sensitive Payments audit is assessing the effectiveness of the City of Tulsa's business conduct and ethics policies, procedures and programs.

The Institute of Internal Auditors standards require Internal Auditing to assess the ethical environment of our organization (See IIA Standards. § 2110 A). Additionally, Ethics Ordinance Number 21084, effective in July 2005, requires voluntary submission of ethics and conflict of interest filings by City officials. Due to these requirements, as part of the Sensitive Payments audit, we conducted a brief Ethics Survey of the City's elected officials and upper management encompassing areas of potential conflicts of interest. The results of this survey are summarized on the following pages.

SURVEY RESULTS

Survey questions related to the following areas of concern:

- Travel
- Ethics and Conflict of Interest
- Speaking Honoraria, Gifts, and donations
- Contracting and Consulting
- Compensation
- Official Entertainment

There were 37 total surveys sent to 11 City of Tulsa elected officials and 26 upper management personnel classified as executive management. This group included the Mayor, City Councilors, and City Auditor, as well as the mayor's staff and City department heads.

Nine of 11 elected officials, and 19 of 26 upper management employees completed the survey. The Mayor set the pace by being the first elected official to respond. Following is

detail of each question posed on the survey and graphs of the responses received. Internal Auditing reviewed the survey responses for compliance with policies and procedures where 'yes' answers might indicate a potential conflict. See discussion of our review of these potential conflict responses in the separate FY 2016 Sensitive Payments audit report.

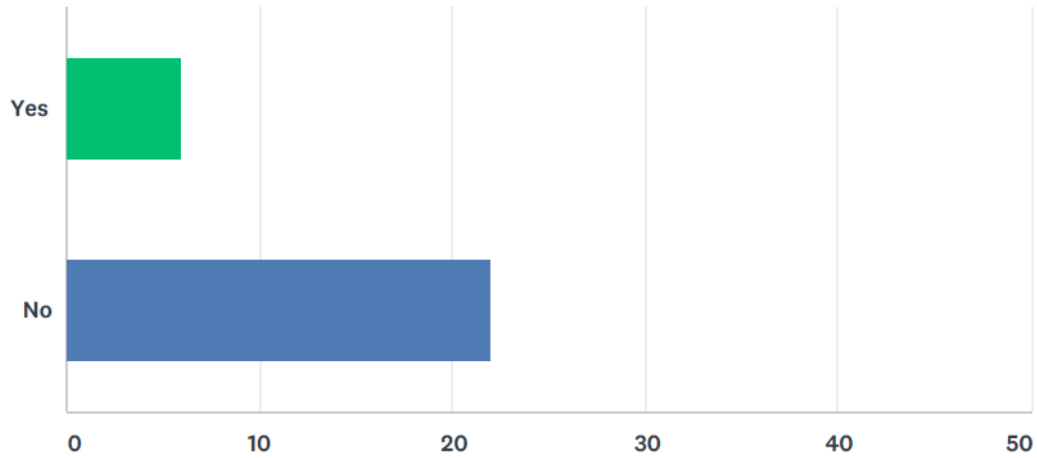
CONCLUSION

The Ethics Ordinance as it now stands (TRO Title 12, Chapter 6) requires City officials to disclose actual and possible conflicts of interest, but does not require periodic updated filings for any such potential conflicts. This risk increases the possibility that City officials may not remember to make full and timely disclosure of any conflicts as they arise. Currently, the City's Ethics Advisory Committee is revising the ethics ordinance. The draft revision proposes a methodology for processing such conflict of interest statements/filings. The City's Legal department is reviewing the proposed ethics ordinance revision at this report date.

Based on a review of the Conflict of Interest survey responses received from elected officials and upper management employees, they are aware of what constitutes an ethics violation or a conflict of interest, and disclosed possible such items in survey responses. After review of the disclosed potential conflicts, no privileged benefits related to the disclosed items appear to have been received by elected officials or upper management respondents. For further information on Internal Auditing's additional review of these disclosed items, please refer to our separate Sensitive Payments audit report.

City of Tulsa Conflict of Interest Survey

Q1. Did you receive significant compensation from any source other than the City payroll system?

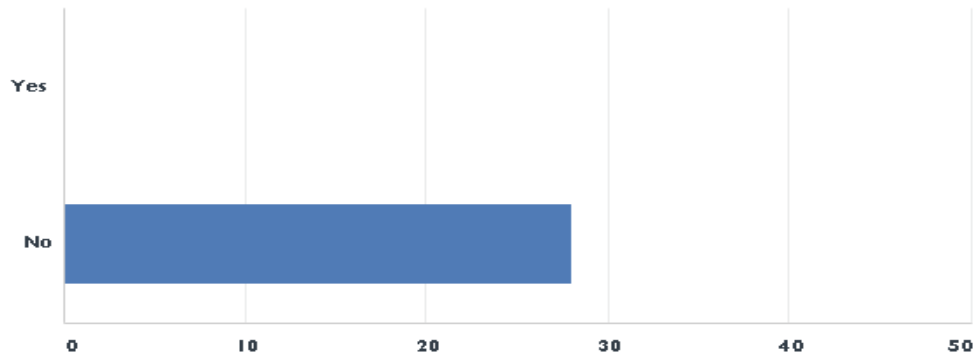


Number of Responses¹

¹ See ***Sensitive Payments Audit Report, FY 16***, for review of individual situations disclosed in 'yes' responses to this question.

City of Tulsa Conflict of Interest Survey

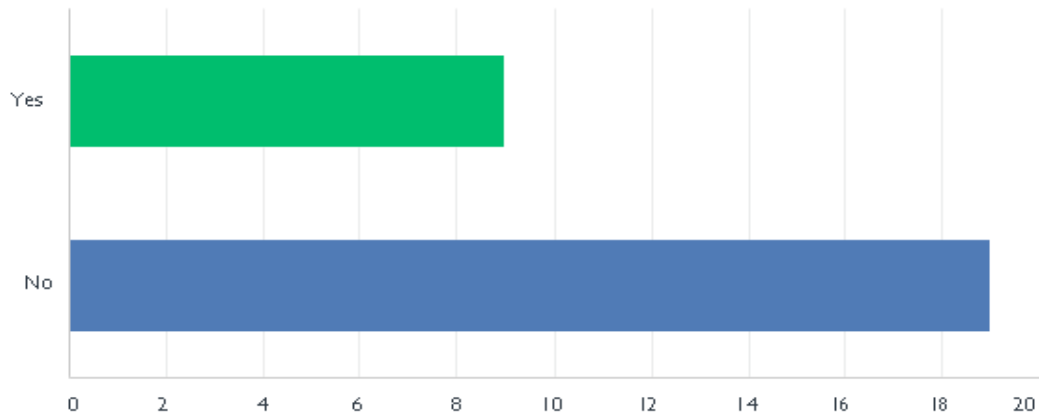
Q2. Are you aware of any transactions of City business which were not recorded or were recorded incorrectly in the City books?



Number of Responses

City of Tulsa Conflict of Interest Survey

Q3. Did you serve as a Director, Trustee, or Officer of any organization (profit or nonprofit) which did business with the City?

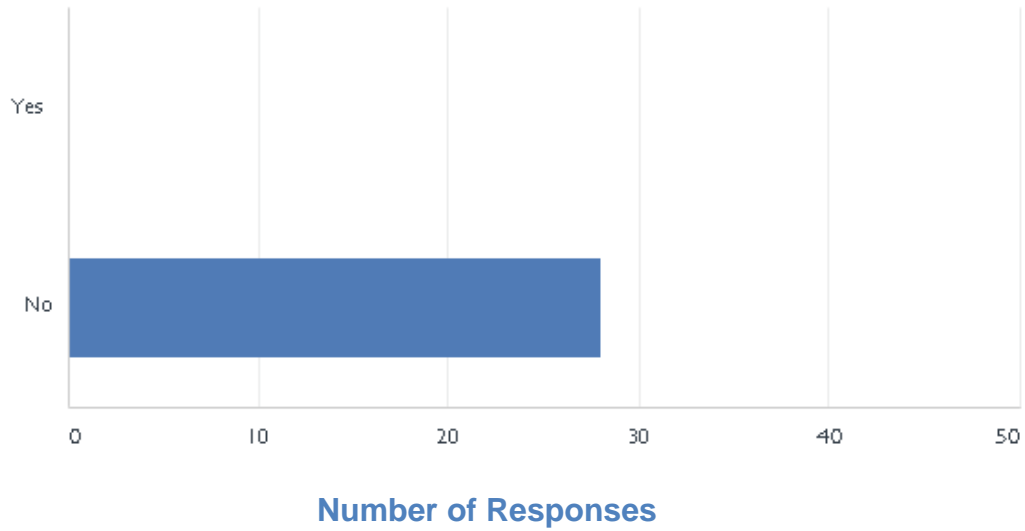


Number of Responses²

² See *Sensitive Payments Audit Report, FY 16*, for review of individual situations disclosed in 'yes' responses to this question.

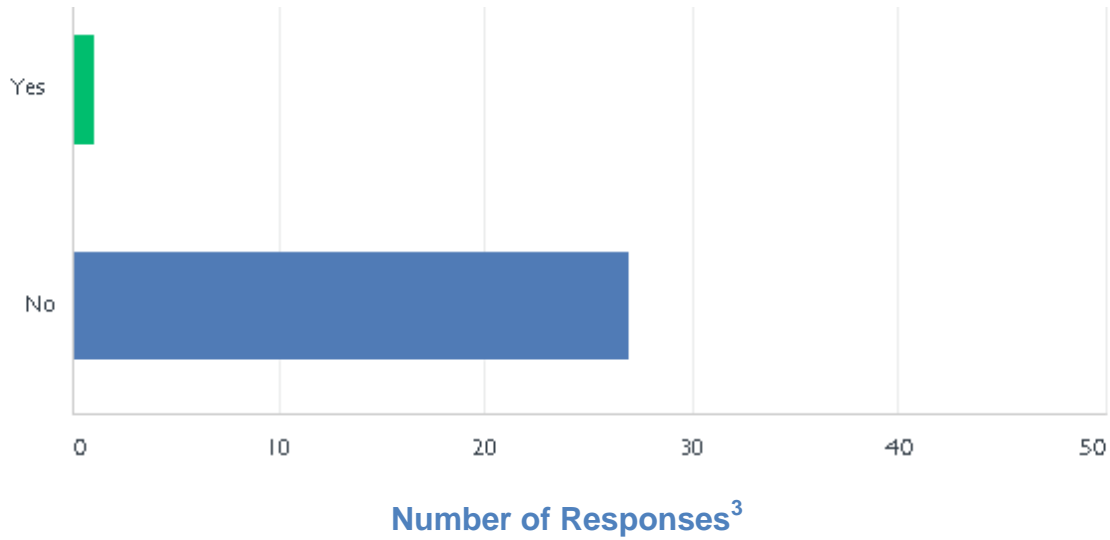
City of Tulsa Conflict of Interest Survey

Q4. Are there any individuals or businesses in which you had a financial or personal interest that provided goods or services to the City?



City of Tulsa Conflict of Interest Survey

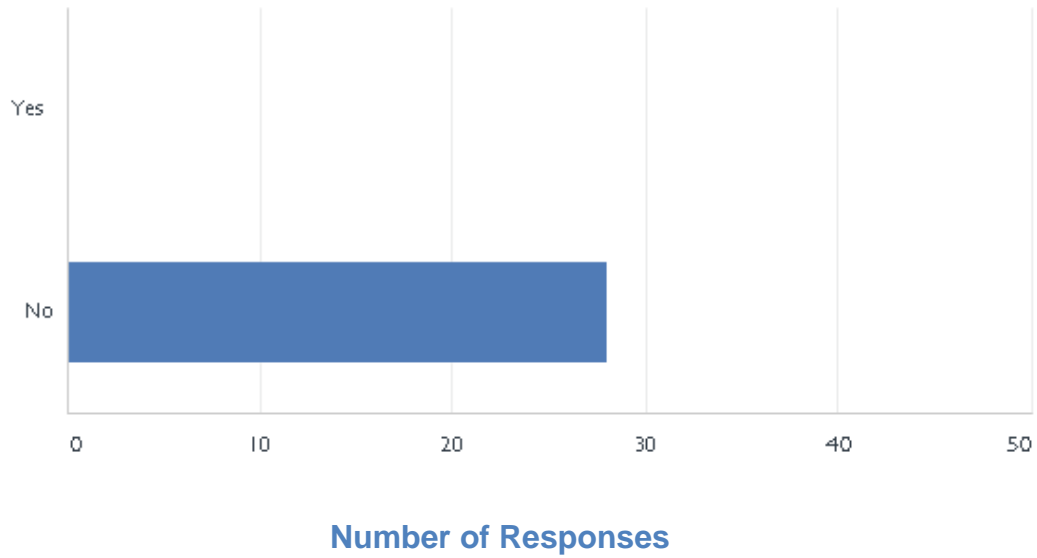
Q5. Did you present any gifts, contributions, or accommodations on behalf of the City with a value in excess of \$35?



³ See *Sensitive Payments Audit Report, FY 16*, for review of individual situations disclosed in 'yes' responses to this question.

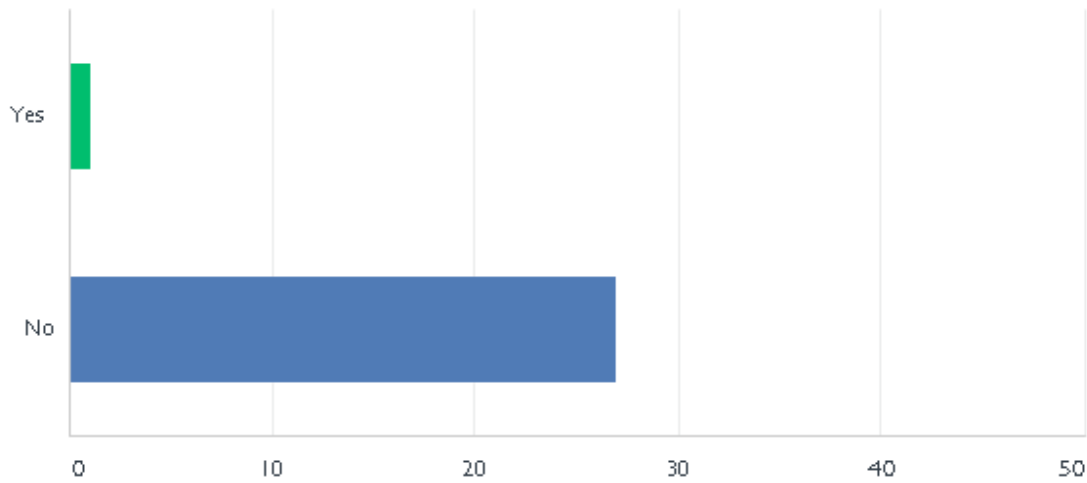
City of Tulsa Conflict of Interest Survey

Q6. Did you receive any speaking honorarium exceeding \$35?



City of Tulsa Conflict of Interest Survey

Q7. Did you accept entertainment, favors, or gifts from current or prospective contractors, suppliers, or entities regulated by the City that might be perceived to be excessive, or with a value in excess of \$35?

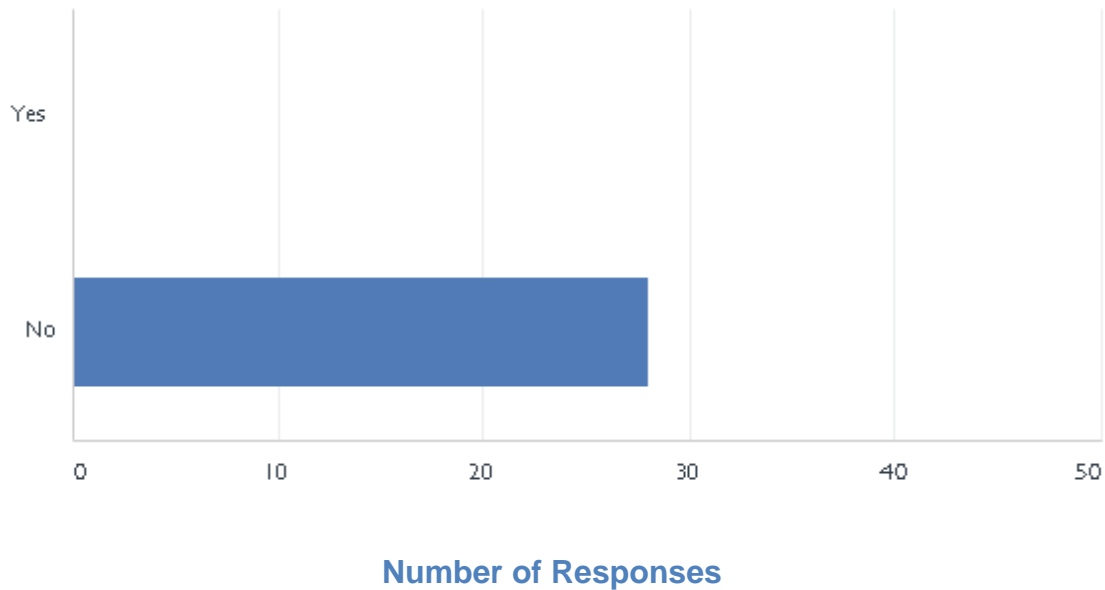


Number of Responses⁴

⁴ See *Sensitive Payments Audit Report, FY 16*, for review of individual situations disclosed in 'yes' responses to this question.

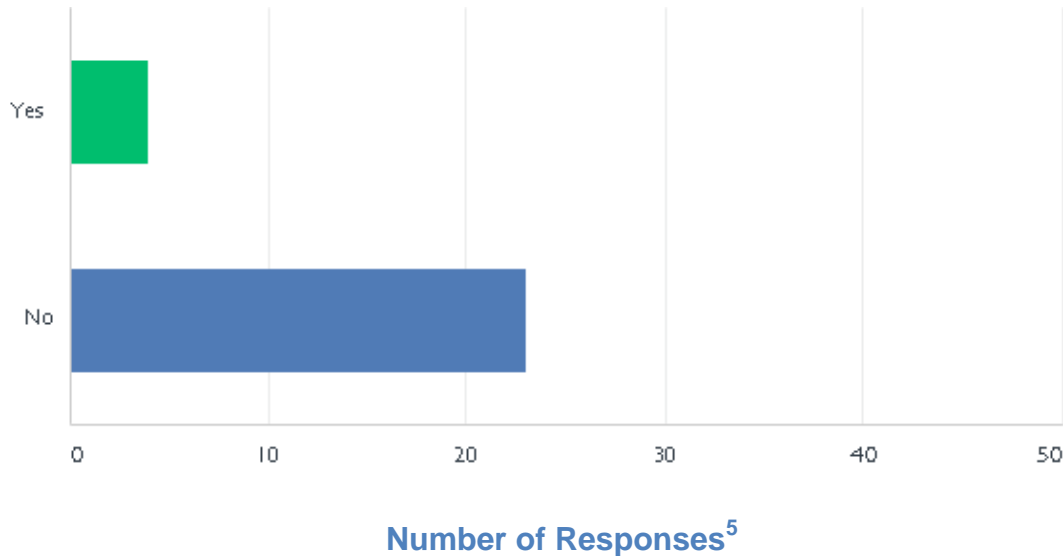
City of Tulsa Conflict of Interest Survey

Q8. Did you receive compensation and/or reimbursement for any trips to conduct City business that you did not document on the Travel Authorization form?



City of Tulsa Conflict of Interest Survey

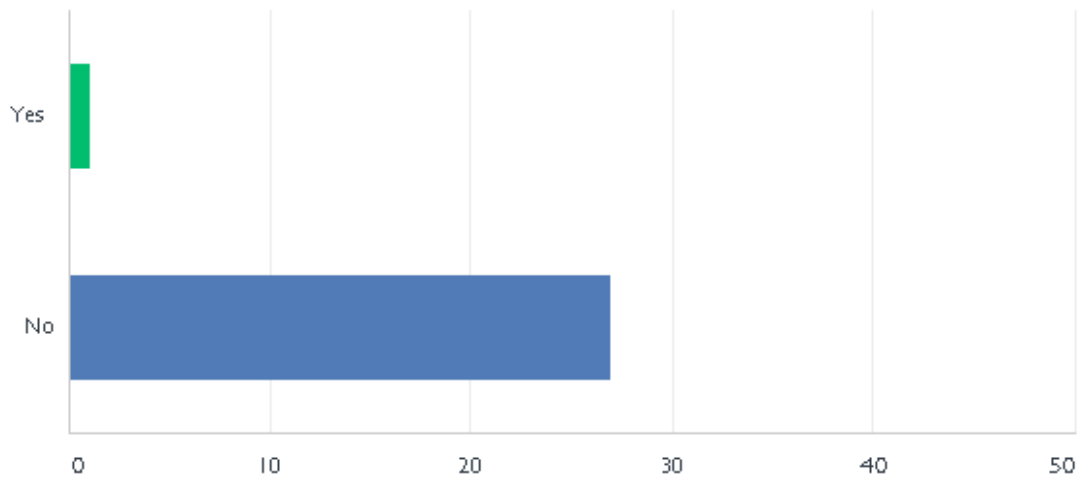
Q9. Did you have any travel or other expenses resulting from conducting City business paid for by anyone other than the City?



⁵ See *Sensitive Payments Audit Report, FY 16*, for review of individual situations disclosed in 'yes' responses to this question.

City of Tulsa Conflict of Interest Survey

Q10. Did you use, or were you aware of any official entertainment funds?



Number of Responses⁶

⁶ See *Sensitive Payments Audit Report, FY 16*, for review of individual situations disclosed in 'yes' responses to this question.