

2017 Knighton Award Winners

Extra Small Shop Winners

Exemplary – City of Reno, NV, City Auditor’s Office

[City of Reno 17-03 Cash Handling Part B – Cash Procedures and Testing](#)

This audit examined the effectiveness of internal controls surrounding cash handling in a wide variety of City departments. The organization of the report effectively identified the important messages within the audit’s broad scope for a variety of decision-makers. Organizational highlights included the use of a concise summary page and a section on citywide issues, followed by sections that summarized findings and recommendations unique to particular departments. The recommendations themselves were clear, feasible, and supported by evidence. Additionally, the report took an innovative approach to management response by requiring management to answer how compliance with each recommendation will be measured, monitored, and assured, as well what steps will be taken to avoid the issue in the future. The detailed required response may help management to successfully implement the recommendations, and may also facilitate later follow up by the auditor. In general, the report was thorough, readable, and has the potential for significant impact in terms of securing future use of City funds.

Distinguished – City of College Station, TX, Office of the City Internal Auditor

[Performance Audit of Public Works: Sanitation Division](#)

This audit assessed the efficiency and effectiveness of the City’s solid waste management activities. The scope also included employee safety and the safety of the public. This report was innovative in its approach to the audit’s objectives with extensive ride-a-long testing, data gathering, and use of regression analysis. Additionally, the report’s findings and recommendations were well supported with data, photos, and videos. The recommendations in this report have the potential to significantly affect efficiency, if implemented. The report was well written and easily understood by the reader.

Distinguished – San Diego City Employees’ Retirement System, CA, Internal Audit Department

[Cost of Living Annuity](#)

This audit addressed the appropriateness and correctness of the interest rate used to calculate the San Diego City Employees’ Retirement System Cost of Living Annuity, and identified significant potential impact in cost savings. The report was well-organized, used persuasive language, and was successful in explaining an involved subject matter. The author’s use of section headings, bullet lists, charts, tables, and color supported the associated narrative and enhanced readability. The report contained clearly stated conclusions that directly addressed each audit objective. Recommendations were feasible and directed to the proper authorities.

Small Shop Winners

Exemplary – Orange County Public Schools, FL, Internal Audit Department

[Accounts Payable Access to Vendor Master File](#)

Orange County Public Schools Internal Audit conducted a performance audit to determine whether appropriate internal controls existed over access to the Vendor Master File, including consistent segregation of duties. The audit had the potential for significant impact since audit findings and Bj recommendations focused on improving controls to maintain and safeguard the Vendor Master File to avoid unauthorized, inappropriate or duplicate payments. The auditors supported findings with sound

Knighton Award Winners (2017 to 1995)

evidence, which included best practices and a risk ranking, and raised eight recommendations that were feasible and accepted by management. The report was easy to read and understand since it was nicely laid out and made good use of the Executive Summary, sidebar highlights and tables.

Distinguished – Clark County, WA, Clark County Auditor [*Facilities Management Audit of High Risk Material Management*](#)

This audit focused on operating controls over high-risk assets and supplies utilized by Facilities Management, which included testing of keys and access cards due to inherent security risks. The report clearly linked the audit objectives, findings and recommendations, and utilized charts and photos to communicate results efficiently. Implemented recommendations will reduce risk of theft and improve accountability.

Distinguished – County of Hawai'i, HI, Office of the Legislative Auditor [*County of Hawai'i's Department of Human Resources Hiring Practices*](#)

Little undermines our trust in government more than a suspicion that employees are unqualified and hired based on connections instead of merit. The Legislative Auditor of the County of Hawai'i heard public concerns about unfair hiring practices and responded with a focused audit to determine root causes and actionable solutions. A preliminary risk assessment allowed them to efficiently target an in-depth review of the worst hiring practices at the County. The resulting report was organized into easy to read sections that translated auditor logic: what did we find, what were the consequences, and why did it happen. The recommendations directly addressed root causes and were accepted by management. The result created stronger policies and procedures that identify, attract and select the most qualified applicants for County employment.

Medium Shop Winners

Exemplary – City of Sacramento, CA, Office of the City Auditor [*Audit of Fire Department Overtime Use*](#)

The City of Sacramento's Office of the City Auditor report titled *Audit of Fire Department Overtime Use* presented a uniquely impactful report of a common costly area for municipalities and popular audit topic. What make this report exemplary is their approach looked beyond the administrative and financial impact of overtime. They also considered the causes and effects of how working excessive hours can harm the fire employees themselves. The report included a convenient and visual appealing "Audit Fact Sheet" that condensed the audit findings and recommendation into a single page. The report's content included strong data to support conclusions, strategically placed graphs and charts to display their results, and presented areas where threats to fraud and abuse of overtime are likely. Their collaborative approach of working with management and staff allowed for more effective and efficient recommendations to improve operations plus more easily gain department buy-in on all audit conclusions and recommendations. The significance of this report was quickly seen with one fiscal year through. Their Fire Department gained more fire suppression employees while reducing overtime expenses by more than \$1,000,000.

Distinguished – City of Palo Alto, CA, Office of the City Auditor [*Accuracy of Water Meter Billing Audit*](#)

The audit assessed the accuracy of the water bills within the City of Palo Alto. The report started with a well written, concise but informative executive summary. The audit report was designed to make it easy to read and comprehend. It flowed logically from the objective, to the methodology, then the findings which noted billing errors due to water meter discrepancies, inconsistent meter sizing and issues with emerging

Knighton Award Winners (2017 to 1995)

technologies. The audit report presented recommendations that were logical and consistent with the audit findings. The recommendations included correcting billing errors, investigating water meter sizing issues and developing adequate and transparent policies and procedures. The audit report appears to be based on exceptional auditing work, which was presented in a way that was easy to comprehend without extensive prior knowledge of the subject.

Distinguished – City of Seattle, WA, Office of the City Auditor

[Audit of Seattle's Incentive Zoning for Affordable Housing](#)

This report presented a thorough body of work to evaluate the efficiency and effectiveness of the City of Seattle's Incentive Zoning for Affordable Housing Program. The financial impact of the work performed was substantial and the wide range of recommendations, both high-level and detailed, were well supported. Process improvements suggested by the audit team related to collection of application fees and ensuring timely payments are received will make the financial impact even greater over time. This audit also touches on an important social issue given Seattle's current housing crisis. The report was well organized, which was helpful in understanding the complex topic.

Large Shop Winners

Exemplary – City of Portland, OR, Portland City Auditor – Audit Services Division

[Prosper Portland: Disciplined property management needed to achieve future revenue goals, equitable outcomes](#)

The audit reviewed Prosper Portland, the City of Portland's economic and urban development agency to determine if Prosper Portland's practices aligned with its revenue goals. The auditors developed the recommendations that could help Prosper Portland achieve its revenue goals. The audit scope is timely: the agency, with a focus on alleviating inequality at a time of gentrification, is "transitioning both where its resources come from and who benefits from its work". The report stands out among other audit reports for its engaging flow of information and effective use of graphics and multimedia.

Distinguished – City of Long Beach, CA, Long Beach City Auditor's Office

[Business Improvement District \(BID\) Oversight Audit](#)

The report focused on assessing City management's oversight of the BID Program and compliance with related agreements. The audit found that improvement in communication and accounting of assessments was needed to achieve the City's intended economic development goals. The audit aimed to improve government efficiency and effectiveness through findings that matter to policymakers and citizens. The report's use of a succinct highlights page, effective visual aids, layout and dynamic use of color provided the reader an informative and engaging experience.

Distinguished – King County, WA, King County Auditor's Office

[King County Sheriff's Office Overtime: Better strategy could reduce hidden costs and safety risks](#)

The audit of King County Sheriff's Office Overtime was a high impact report because it not only found potential cost saving in overtime, but more importantly it identified safety risks to police officers and the community. The audit did an excellent job identifying how police officers' "moonlight" hours affects the County's liability and safety risks. The report was innovative because they developed a staffing model based on actual leave and attendance patterns from payroll data, then altered the inputs of the model to determine the effects that different schedules and staffing levels would have on backfill overtime. The report also had very good use of graphics to help explain difficult concepts, and it communicated the

issues in a relatable manner to the average reader. The conclusions in the report were very persuasive and well supported with evidence from benchmark entities and agency analytics.

Extra Large Shop Winners

Exemplary – Government of Guam, Office of Public Accountability

[*OPA Report No. 17-09, Department of Public Works Village Streets Management Strategy*](#)

The Government of Guam's audit received the exemplary award for numerous reasons. The audit team demonstrated innovation through the use of a video to effectively communicate the findings of the audit in addition to the audit report. The audit report was also well organized and the message was evident and clear throughout the report. Audit conclusions were firmly supported by evidence which was gathered using innovative methods such as physical surveying of village streets and benchmarking with best practices. There was excellent use of pictures and graphs to provide sufficient and persuasive evidence to support conclusions and finding. The report scope also had potential for high impact given that a tax increase was helping fund street repairs and construction projects.

Distinguished – City of Dallas, TX, Office of the City Auditor

[*Audit of Homeless Response System Effectiveness*](#)

Dallas was selected for a Distinguished Award for its impactful scope, methodology and recommendations. The audit topic evaluates an issue every major municipality struggles with managing and adequately funding homeless response systems. The use of various methodologies, including quantitative analysis, interviews and general research, revealed significant gaps that prevented the audit team from determining the effectiveness of the system. The audit found control issues with federal government procurement guidelines, inadequate contractual monitoring and oversight, and lacking segregation of duties issues that could prevent a previously detected fraud issue. The recommendations have the potential of addressing the risks to the City, while allowing the system to be evaluated to determine effectiveness. Lastly, the report was clear, concise and easy to follow because of the easy-to-read format and logical organization.

Distinguished – City of Philadelphia, PA, Office of the Controller

[*Mayor's Office of Education: Review of the PHL Pre-K Initiative*](#)

This impactful audit focused on accountability and transparency in the use of a significant new tax source dedicated to a Pre-K initiative for underserved children. The audit tracked how each of 17 recommendations from the Universal Pre-K Commission was addressed in practice through visits to schools, research from surveys of other cities and solid audit procedures. The auditors noted a significant conflict of interest in the program's monitoring process and a flawed invoicing procedure. The analysis of the dedicated revenue source and budget projections developed by the auditor should be valuable to decision makers and provide transparency to citizens in the use of the new tax. Especially notable is that this audit was performed early in the new Pre-K initiative allowing for course-corrections before the program reaches its full size. The report, although packed with information, was enhanced by charts and photographs and the writing was smooth and reader-friendly.

2016 Knighton Award Winners

Extra Small Shop Winners

Exemplary - City of Bowling Green, KY

[*Audit of Fleet Technician Efficiency*](#)

The audit evaluates the effectiveness and efficiency of fleet mechanic services and identifies several opportunities to improve the management and supervision of fleet technicians. The auditor clearly identifies the risks and links observations to root cause. Charts, tables and pictures support audit observations and audit recommendations flow logically from observations. The report is well written, effectively organized, and easy to read. Implementation of audit recommendations will lead to better staffing decisions and oversight of fleet maintenance functions.

Distinguished - City of Santa Fe, NM

[*Performance Audit of Temporary and Seasonal Employees*](#)

This audit was conducted to determine if temporary or seasonal employees working for the City of Santa Fe were receiving medical or retirement benefits required by Federal and State laws and City policies. The report was well written in a clear, concise manner and was reader-friendly. The auditors gathered and presented sufficient, persuasive evidence to support the audit's results and conclusions. Implementation of the audit recommendations will help improve Human Resources internal controls, bring the City into compliance with legislation, and reduce fines and penalties.

Distinguished – City of Riverside, CA

[*Public Works Wastewater Collection System Asset Management*](#)

The audit assessed the effectiveness and efficiency of five core components of the wastewater asset management for wastewater collection system and raised recommendations to preserve The City's capital investment in the sewer system while improving internal operations. The evidence gathered supports the conclusions and recommendations address the root cause. The report was reader friendly with a modern and contemporary style, including good use of a summary page, color, graphics, and fonts. Implementation of audit recommendations will improve effectiveness by integrating the maintenance management system with a robust GIS mapping system and operational efficiency by adding equipment to remotely monitor pump motor readings.

Small Shop Winners

Exemplary - Audit Services Department, City of Durham, NC

[*Department of Public Works Street Maintenance*](#)

The Department of Audit Services evaluated City of Durham street maintenance activities relative to service delivery standards. The analysis included a variety of photos, charts, and other data visualizations tools that contributed to a dynamic and compelling report. Through robust, mixed-methods testing, the audit provided feasible recommendations related to the performance issues identified which, once implemented, will have a significant impact on the motorists, cyclists, and pedestrians who make use of City streets.

Distinguished - Clark County Auditor's Office, Clark County, WA

[*Audit of High Risk Material Management*](#)

Knighton Award Winners (2017 to 1995)

The Auditor's Office from Clark County, Washington, presented an audit report that focused on the effectiveness and efficiency of security and inventory controls adopted by Clark County Public Works. The Knighton judges selected this audit report as distinguished for several reasons. Overall, the report was clear, well organized, and flowed from beginning to end. Its recommendations were specific, feasible, persuasive, and tied back to audit objectives. We also appreciated a moderate use of technical terms, without making the report too difficult to read. The judges also felt the use of photographs effectively illustrated the results and conclusions were logical and clearly explained.

Distinguished - Office of the Metro Auditor, Metro Regional Government, OR
[*Community Planning and Development Grants*](#)

This audit examined the Community Planning and Development Grants program in Metro, a regional government entity serving the Portland metropolitan area. The audit objectives were clear and tied back to specific program goals. The auditors used GIS software to perform analysis of the distribution of grant projects. This analysis led to one of the main findings, that locations prioritized in Metro's Urban Growth Management Functional Plan were only receiving about half of grant awards. The auditors noted this as a "missed opportunity to implement some parts of the Regional Plan," and found this was caused in part by changes to the grant selection criteria. The auditors also found that performance measures were not clear, and offered potential performance measures based on clear program goals. Additionally, the auditors recommended certain improvements be made to the grant application process to increase participation, and that certain internal controls issued be addressed. Recommendations were practical and well supported by evidence, and if implemented will strengthen the impact of Metro's Urban Growth Management Functional Plan. The audit results were illustrated using simple graphs and maps that were easy to understand. Judges also liked the report format, and found it easy to read and well organized.

Medium Shop Winners

Exemplary – Oakland City Auditor, City of Oakland, CA

[*Performance Audit of the City of Oakland Rent Adjustment Program*](#)

The City of Oakland's report was judged to be exemplary for a number of reasons. The report was well-organized with good use of color, charts, maps, and text boxes to enhance readability. The report structure was logical and cohesive. The level of detail included was sufficient for the governing body to develop a management action plan to respond to the recommendations.

However, we chose this report ultimately because it was a direct response to a dire community need. Residents were concerned about the soaring costs of housing as Oakland was one of the most expensive rental markets in the country. Landlords were frustrated because of increasing costs related to compliance requirements. The Auditors in the City of Oakland scoped this audit to directly address the concerns of residents and to urge the City to respond to this need. In order to fully examine the problem at hand, the Auditors included in the scope a close review of the processes and training of employees in the Rent Adjustment Program. As a result, the report shed light on a City agency with outdated practices and poor communication.

Distinguished – Multnomah County Auditor's Office, Multnomah County, OR

[*Animal Services Audit*](#)

Multnomah County's web-based Animal Services Audit report scored high marks for innovation. The Audit Team's robust fieldwork was showcased in a series of web videos, drawing their diverse audiences in with clear statements, graphics, and images of the animals affected by lapses in care. Their powerful findings and recommendations responded to public concerns, and were received by a rapt audience.

Knighton Award Winners (2017 to 1995)

Multnomah County reports that while their average audit report is downloaded a few dozen times, the Animal Services' videos have been watched 839 times.

Distinguished – City Auditor's Office, City of Scottsdale, AZ

[Destination Marketing Contract](#)

The City of Scottsdale report on the Destination Marketing Contract was efficient, easy to read and holds the reader's attention. Through the use of statistics, accompanying visuals and clear recommendations, the report provides a road map to improving the next contract. The report advocates on behalf of the taxpayers to ensure they are receiving the best value for their tax dollars. Above all, the audit report does well to call for accountability at the City Government and third party vendor to correct these issues. With the contract set to expire in the near future, the City of Scottsdale is in a position to turn the audit report into immediate positive change.

Large Shop Winners

Exemplary – Office of the City Auditor, San José, CA

[The Apartment Rent Ordinance: Additional Investment, Improved Processes, and Strategic Resource Deployment Needed to Better Serve Tenants and Landlords](#)

This report presented an innovative way to conduct an audit for a program that was still under development. The apartment rent control audit greatly impacted the City of San José through recommendations that affected close to half of the City's residents. The audit identified opportunities where the City could maximize existing resources, prioritize spending, and increase citizen outreach, and provided guidelines on where new future resources should be concentrated. The report included charts and exhibits that measured rent inflation over a 35-year period, affordability based on personal income, impact of rental increases at varying levels, and benchmarking against other city ordinances. Recommendations were clearly written and well supported through extensive data analysis that was informative and appreciated by the auditee.

Distinguished – Office of the City Auditor, Portland, Oregon

[City Council Grants: No competition and limited oversight](#)

The audit examined the controls around the selection and management of the Portland City Council's direct grants to outside organizations for activities ranging from the arts to social service programs. The scope was impactful—the grants under review ranged from \$9M to \$17M annually. The audit found the City did not define objectives for these direct funded grant programs. A competitive, transparent process did not exist to ensure grant funding was provided to the organization best able to provide the services. Grant monitoring was also found to be inconsistent and could not ensure intended results were achieved. The audit issued three comprehensive recommendations designed to promote consistency, transparency, and oversight of grant funding provided directly to outside activities. The audit report was well written and easy to read and understand. Conclusions were persuasive and linked to the audit objectives, and all evidence presented very clearly supported the findings.

Distinguished – Office of the City Auditor, City and County of Honolulu, State of Hawaii

[Audit of the City's Paratransit Services](#)

The audit examined an important service in the City—the delivery of paratransit services to individuals with disabilities. The audit identified significant ADA compliance issues and inefficient operations resulting in poor customer services. It was evident that a significant amount of audit work was performed to

Knighton Award Winners (2017 to 1995)

analyze the complex regulatory requirements and identify operational deficiencies. The report contains images, charts, and tables to present the information effectively, and includes both quantitative and qualitative findings to provide convincing evidence.

Extra Large Shop Winners

Exemplary – Office of the City Auditor, City of Austin, TX

[Audit of the Austin Police Department's Handling of Complaints](#)

Austin's audit of the Police Department's Handling of Complaints is a timely and relevant topic not just in Austin, but nationally. Auditors used an innovative fieldwork approach to get the perspectives of all involved residents, including reviewing online activity and directly interviewing members of the public. The report was concise, with clear graphics and a direct link from findings to recommendations.

Recommendations were specific and feasible. The strong fieldwork and reporting resulted in agreement from management to implement the recommendations to make Austin's overall police complaint process more efficient and effective.

Distinguished – Office of the Controller, City of Philadelphia, PA

[Philadelphia Fire Department – PFD Needs to Reconsider Its Brownout and Rotation Policies](#)

The Office of the Controller conducted a performance review to assess the impact of the Philadelphia Fire Department's rolling "brownout" and "rotation" policies on response times to fire emergencies in the City of Philadelphia. The audit's focus on historical data and use of graphs and tables contributed to its potential for significant impact. Audit conclusions were persuasive and results were communicated clearly, and recommendations were clearly linked to conclusions. The report was well organized and easy to read.

Distinguished – Office of the City Auditor, City of San Diego, CA

[Performance Audit of the City's Programs Responsible for Pedestrian Safety](#)

San Diego's audit team compiled, analyzed, and presented years of collision data to make a persuasive case for redirecting city resources to better promote pedestrian safety. The audit stood out for its unique focus on public health and safety, and thoughtful recommendations to more effectively and efficiently deploy scarce resources. The report made good use of maps and exhibits to present information, and included a "highlight sheet" that distilled audit findings and key recommendations on a single page.

2015 Knighton Award Winners

Extra Small Shop Winners

Exemplary – Auditor’s Office, City of College Station, TX

[Streets Maintenance Audit](#)

This audit addressed the maintenance of the City’s largest capital asset, its streets, and made recommendations designed to reduce employee turnover, reallocate resources for preventive maintenance, raise construction standards for local roads and provide dedicated funding for street maintenance. The recommendations could result in significant improvements in the efficiency and effectiveness of street maintenance operations, significant budget savings for the City and significant benefits for citizens and taxpayers.

The auditors employed survey techniques to compare the streets and street maintenance practices of their city with those of similar jurisdictions. Their report was clearly written and well organized, with an executive summary and section headings that made for easy reading. An extensive background section provided the public with a clear description of the factors that affect street life and the street maintenance techniques most effective at various stages in the life cycle of a street. The report provides the Public Works Department and City leaders with a well-reasoned argument to counter citizens’ expressed preference for less cost-effective maintenance treatments. Management concurred with all of the auditors’ recommendations.

Distinguished – Office of the County Internal Auditor, Deschutes County, OR

[Light Fleet Management](#)

This audit reviewed the management of the County’s light vehicle fleet. The auditors identified a lack of fleet management policies, underutilized and older vehicles issues, and potential improvements for accounting and fiscal policies. The recommendations were feasible and have the potential for making a positive impact on the County. The audit was well organized and included easy to read charts and graphs.

Distinguished – Springfield Public Schools, Springfield, VA

[Audit of Student Attendance Reporting](#)

The Springfield Public Schools audit examined student attendance recording and reporting. Since state funding is largely based on the number of hours of student attendance, auditing these processes has the potential for significant financial impact. In this case, the audit identified errors in reported student attendance that, when corrected, resulted in additional state funding of \$221K. The report was well written and its findings were clearly supported by the evidence. Recommendations took into account challenges schools face and offered solutions to correct errors in student attendance reporting without requiring additional resources.

Small Shop Winners

Exemplary – Clark County Auditor's Office, Clark County, WA

[*Sheriff's Office High Risk Equipment and Supplies Management Audit*](#)

This was an impactful audit that focused on internal controls of high-risk materials utilized by the Sheriff's Office, taking into account public safety as well as accountability. Findings and conclusions directly tied to objectives. Recommendations when implemented will not only have a cost savings but will increase efficiency and enhance accountability. The report was well organized with effective use of photos and charts.

Distinguished – Office of the City Auditor, City of Sacramento, CA

[*Audit of the City's Master Vendor File*](#)

While the topic and objectives of the audit is somewhat "standard" the audit methodology was innovative, using Excel's Fuzzy Lookup add-in tool to compare information and identify potential fraudulent vendors. The "Audit Fact Sheet" in the report is a very useful approach of condensing the audit findings and recommendations, providing readers with a high-level summary.

Medium Shop Winners

Exemplary – Office of the City Auditor, City of Palo Alto, CA

[*Police Department: Palo Alto Animal Services Audit*](#)

The City of Palo Alto's report was chosen for several reasons. The report's scope had high impact due to the ongoing challenges and political sensitivity facing the City's animal services function. The audit was scoped to address the concerns of City Council and the public. There was excellent use of graphs, tables and other methodologies (public survey) to support conclusions. The report was well organized with appropriate use of color, pictures and white space enhancing readability. Overall, while the report structure made reading easy, the level of detail was sufficient enough to help the city council make good decisions regarding the animal control function.

Knighton Award Winners (2017 to 1995)

Distinguished – City Auditor’s Office, City of Scottsdale, AZ

[Scottsdale Road Improvements, Phase 1](#)

Budget management of road construction projects is an area under constant scrutiny for many municipalities. The Scottsdale City Auditor’s Office’s distinguished itself through a thorough examination of a road construction contract revealing over payments and highlighting strategic process improvements for contract management. The background section included content that not only ensured the reader was educated about the construction process, but displayed the depth of knowledge the auditors had on the construction contract. Auditors complemented findings with charts and tables in dollar terms that aided users in understanding the gravity of the issues. The audit garnered support from management by identifying areas to increase oversight in contract management and clearly detailing cost points to recover. Their report format is original and enhanced the reader’s ability to understand the audit.

Distinguished – Seattle Office of City Auditor, City of Seattle, WA

[Audit of the Seattle Police Department’s Public Disclosure Process](#)

Seattle was selected for a Distinguished Award for its methodology, impact, and format. The audit team used a broad set of research methods, including quantitative analysis, interviews, and shadowing of employees. As a result, the auditors were able to provide a solid basis for recommendations that are clear, specific, and feasible. The audit has the potential for significant impact at multiple levels. It will lead to improvements in the Seattle Police Department, address financial risks to the City, and is relevant to other governments seeking to address police and transparency issues. Finally, the report was easy to read because of its modern look and logical, message-oriented organization.

Large Shop Winners

Exemplary – King County Auditor's Office, King County, WA

[Law Enforcement Oversight: Limited Independence, Authority & Access to Information Impede Effectiveness](#)

This audit examined the sensitive and timely topic of civilian police oversight in King County. The report identified structural impediments and other barriers to success and concluded that the County’s system for oversight is relatively weak. The auditors used innovative methods to gather and present sufficient, persuasive evidence to support the audit’s results and conclusions. The report exhibits made it clear at a glance the level of authority granted to—or missing from—organizations involved in King County’s police oversight. Included in the report were several recommendations for improving the transparency of the process and the accountability to the public. The recommended actions were clear and specified the mechanism for change. Subsequent to the report’s publication, King County voters approved a charter amendment that strengthens law enforcement oversight in alignment with the recommendations made in the audit. As a result, the audit has had a significant impact on civilian police oversight in King County.

Distinguished – Long Beach City Auditor’s Office, City of Long Beach, CA

[*Police & Fire Public Safety Dispatcher Overtime Audit*](#)

This audit report was triggered by a Fraud Hotline complaint and concluded that low staffing levels and past recruitment/hiring practices have had a strong influence on how police and fire overtime pay was being allocated. Solid evidence was gathered using innovative methodologies, and comprehensive data analysis was used to support the conclusions, which were logical and presented in a persuasive manner. Recommendations were clearly written, consistent with the observations noted and convincingly linked to appropriate causes. The report was well written, organized, and made excellent use of understandable flowcharts and graphics. The report addressed a topic that can be somewhat contentious, but did so in an easy-to-read manner. The report identified the potential for significant impacts including budgetary, safety, and operational efficiencies, and received management's support of the recommendations.

Extra Large Shop Winners

Exemplary – Office of the Auditor, City and County of Denver, CO

[*Audit of Rocky Mountain Human Services*](#)

The Office of the Auditor conducted an audit of Denver’s community centered board, which serves individuals with intellectual and developmental disabilities. Rocky Mountain Human Services (RMHS), a nonprofit organization, receives mill levy funding through a contract with the Denver Department of Human Services. The audit’s focus on dedicated funding for a vulnerable population contributed to its potential for significant impact. The Office found inadequate contract monitoring and incompliance with contract terms, including misuse of taxpayer funds. Audit conclusions were persuasive, results were communicated clearly, and the auditee agreed to implement the Office’s recommendations to improve oversight of RHMS’s use of mill levy funds. The use of strategic writing techniques and graphic design elements made for an especially effective audit report.

Distinguished – Office of the City Auditor, City of San Diego, CA

[*Performance Audit of the Code Enforcement Division*](#)

In this audit, OCA assessed the effectiveness of the City’s code enforcement operations. OCA identified specific performance issues, including those related to the City’s tracking and measurement systems and its methods for issuing penalties for noncompliance. OCA demonstrated methodological sophistication in the way it overcame unreliable data and holistic message delivery through graphics, charts, and other visual aids. OCA was particularly strong in the specificity and prioritization of its audit recommendations, many of which were budget neutral. OCA accomplished this while also making a compelling case to the taxpayer about how code enforcement, a relatively esoteric topic, impacts their community’s quality of life.

Knighton Award Winners (2017 to 1995)

Distinguished – Office of the Controller - City Services Auditor, City and County of San Francisco, CA

[*Office of the City Administrator: San Francisco Should Adopt Five Leading Practices to Improve the Effectiveness and Efficiency of Its Procurement Function*](#)

The City Services Audit Division of the San Francisco Office of the Controller conducted a performance audit to determine how the City's procurement process can be better designed to achieve acquisitions more quickly while complying with requirements. The innovative structure of the report focused on five leading practices to improve the effectiveness and efficiency of the procurement function. The report includes a description of the best practices used in other jurisdictions across the country. In addition, the report includes 17 recommendations to implement the leading practices in the City of San Francisco. The result is an audit that focuses on high level changes that are needed to increase the efficiency and effectiveness of the procurement process.

2014 Knighton Award Winners

EXTRA-SMALL SHOP WINNERS (1 to 2 auditors)

EXEMPLARY

Auditor's Office, Washington County, OR

[Audit of Jail Healthcare](#)

This report exposed the potential liability the County of Washington could face if the recommendations were not followed, not to mention the HIPPA violations in regards to maintaining patient's information on a personal computer. Ensuring that there are sufficient funds to cover the jail healthcare cost is crucial to the daily operations in maintaining healthcare to the inmates. This report was well written, provided specific violations pertaining to contracts, and was an interesting topic to read. It captivated the reader's attention from the beginning to the end.

DISTINGUISHED

City of Sante Fe Internal Audit, Sante Fe, NM

[Performance Audit of False Alarm Monitoring System](#)

This audit shows how work conducted in a limited amount of time has the potential for making a large impact. The scope was narrow but pertinent and recommendations can be used to impact public health and safety. The streamlined style of the report effectively delivered the audit's message. Further, the writing was concise and complete, which is a very difficult balance to achieve in audit work.

DISTINGUISHED

Riverside Internal Audit Division, Riverside, CA

[Managing False Avoidable Fire Alarms](#)

This report conveys thorough audit work, with clear presentation of evidence and methodology which logically lead to persuasive conclusions. The cause-effect relationships of the identified issues are effectively communicated and clearly linked to the recommendations, which are feasible and have potential for making a positive impact on public safety.

SMALL SHOP WINNERS (3 to 5 auditors)

EXEMPLARY

Clark County Auditor's Office, Clark County, WA

[Audit of Clark County's Job Creation Fee Waiver Program](#)

The Clark County Auditor's Office evaluated an economic development program designed to spur job creation through waiving government fees. The audit found that the fee waiver program cost Clark County approximately \$8 million in its first year in forgone revenue and was not cost effective. Objective in its treatment of evidence and sensitive to its policy implications, the audit makes two strong recommendations: 1) either discontinue the program, or 2) implement significant changes to improve the program. The audit won the exemplary award for its scope and methodology, significant impact and for its clear and concise report writing.

DISTINGUISHED

Knighton Award Winners (2017 to 1995)

Sacramento City Auditor's Office, Sacramento, CA

[Audit of Citywide Wireless Communications](#)

Wireless devices such as phones, tablets and personal computer cards have become standard business tools for government employees to conduct day-to-day operations. Audit of the City's use of wireless communication devices found opportunities to reduce administrative costs, minimize risk of usage abuse and improve internal controls. The report uses charts and graphs effectively to support findings. Use of an "Audit Fact Sheet" provides a snapshot of the findings and recommendations. The report was well organized and easy to read.

MEDIUM SHOP WINNER (6 to 10 auditors)

EXEMPLARY

Office of City Auditor, Seattle, WA

[Seattle's Paid Sick and Safe Time Ordinance Enforcement Audit](#)

The audit objective/scope was to "assess the effectiveness of Seattle's enforcement of its Paid Sick and Safe Time Ordinance." Both the paid sick time ordinance itself and the audit objective/scope are significantly impactful, as they affect a large segment of Seattle's workers and employers, and especially those workers who were potentially wronged by their employers. This goes beyond city administrative processes or internal city government policies. The audit found significant issues with the enforcement approach: It was ineffective for example when groups of employees (not just individual employees) were denied their paid sick time or when retaliation concerns were involved. The audit notes that enforcement actions did not always result in back-pay to the affected workers. The non-adversarial advisory letter process often did not lead to formal investigations, follow-up with complainants, or company-wide compliance.

The audit conclusions draw on a sample of case files and interviews with complainants and affected employers – these audit techniques are appropriate for assessing the ordinance effectiveness as they go directly to the affected parties. Notably, the Seattle City Auditor did not shy away from conducting two interviews in Spanish. The audit clearly establishes cause, root cause, and effect to build its argument. The audit recommendations match to the audit findings and are feasible and concrete. Audit results are communicated clearly through a cover letter, summary tables in lieu of narrative text, visual graphics, and by appending less important findings at the end of the report. Seattle's City Auditor also reported that their audit received media attention and that policy makers reformed the enforcement agency following the audit.

LARGE SHOP WINNERS (11 to 15 auditors)

EXEMPLARY

San Jose City Auditor's Office, San Jose, CA

[Library Hours and Staffing: By Improving the Efficiency of Its Staffing Model, the Library Can Reduce the Cost of Extending Service Hours](#)

This audit examined the impact of budget cuts on the San Jose Library Department and identified opportunities to increase the efficiency and effectiveness of scheduling and staffing. The report concludes that adjusting the hours of operation at branch libraries will increase citizen utilization. The auditors also determined that changes to the Department's staffing model and improved efficiency of activities could reduce the cost to extend service hours by \$1.5

Knighton Award Winners (2017 to 1995)

million. All of these conclusions are well supported by an incredible amount of data and impressive analysis. Still, the narrative of the report is readable and the overall message is consistent throughout. The auditors' work also clearly supports their recommendations. The solutions offered are specific and comprehensive. They address operational and strategic matters such as the development of a regional service model. As such, this report has the potential to significantly impact both the Library Department and the citizens of San Jose.

DISTINGUISHED

King County Auditor's Office, King County, WA

[Performance Audit of the Georgetown Combined Sewer Overflow Project](#)

The Knighton judges unanimously agreed that the King County, Washington Auditor's Office deserves the 2014 'Distinguished' Knighton Award in the Large Shop category. This audit focused on how the Wastewater Treatment Division manages projects in the early development phase when significant cost growth has occurred on combined sewer overflow (CSO) projects in the past. The audit was rigorous and well-organized. Auditors clearly identified issues with the way the Division conducted planning of the Georgetown CSO project. The audit had significant impact because it resulted in management reconsidering their approach to a \$270 million dollar project. Remarkable and impressive! The report addressed a technically complex topic, but was still very concise and easy to read, with some helpful visuals.

The judges would like to thank King County for their submission and congratulate them on a job well done!

EXTRA-LARGE SHOP WINNERS (16+ auditors)

EXEMPLARY

Office of the City Auditor, San Diego, CA

[Opportunities Exist To Improve Recycling Rates and Reduce Adverse Impacts Generated By Waste Hauling](#)

The San Diego Office of the City Auditor (OCA) excelled on each criterion for Knighton Award selection. The OCA developed meaningful and feasible recommendations to San Diego's waste programs that will reduce street deterioration, air pollution, emissions, noise, and postpone \$20 million in cost increases. The OCA clearly linked recommendations to citywide goals and citizen needs, and supported its conclusions with strong and persuasive arguments. The OCA's report synthesized a complex network of information in an easy-to-comprehend way. The report is especially effective for three types of readers: 1) busy decision-makers who need to understand issues quickly and why they matter, 2) those that learn best via visual representation, and 3) readers who need details in order to champion change. The OCA's use of a binomial probability model to show that systematically checking bins will allow staff to check 100 percent of all bins over a ten-year period was particularly innovative and helped report users understand the problem of randomly sampling recycling bins to ensure residents are complying with City recycling requirements. The OCA's work represents exemplary work and embodies the value of performance auditing.

Knighton Award Winners (2017 to 1995)

DISTINGUISHED

Office of the Controller, Philadelphia, PA

[Department of Licenses and Inspections: Performance Audit of Oversight for Private Property Demolitions](#)

Philadelphia's Office of the Controller conducted this audit in response to a June 2013 calamity: six people died and fourteen were injured during the demolition of a building. This tragedy brought focus to the report's significant potential impact on the public's safety. The report exposed the informal culture of demolition oversight of the Department of Licenses and Inspections; including undocumented inspections, inconsistent enforcement of new requirements, waivers of required inspections, lack of training and supervisory review, and data integrity issues. The conclusions were logical and supported feasible recommendations. The report was easy to read, used engaging examples to support points, and was logical in its presentation. While the department did not agree with all recommendations, the auditors effectively restated their position and responded to the department's claims. This report represents distinguished audit work and demonstrates the value of performance auditing.

DISTINGUISHED

Office of the Controller - City Services Auditor, City and County of San Francisco, CA

[Citywide Construction: Adopting Leading Practices Could Improve the City's Construction Contractor Bid Pool](#)

The City and County of San Francisco's Office of the Controller-City Services Auditor's audit report affected 10 years of the city and county's \$25 billion capital improvement plan. The report promotes the benefits of using performance evaluations and collecting data in a centralized system so that city staff can select high performing contractors for the city projects. The clear, specific and feasible recommendations reduce the potential for selecting poor performing contractors and improve the city contractor selection process without requiring a large investment of city resources. The positive and constructive report was clearly written, well organized, and made good use of case studies and survey results. The report has the potential to help city staff perform their work better and to ensure taxpayer money is wisely spent. This report represents distinguished audit work and demonstrates the value of performance auditing.

DISTINGUISHED

Office of the Auditor, City and County of Denver, CO

[Police Response Time Performance Audit](#)

The purpose of the City and County of Denver's Office of the Auditor's audit was to determine and assess trends in police response time. Through data analysis, the audit found that average police response times increased from 2008 through 2013. The audit further concluded the increase could be explained by the decreasing size of the City's police force. The Office of the Auditor concluded that the department has not finalized the number of officers it needs to achieve its goals and does not use police response times as a performance measure. The auditors used regression models in their analysis of response times. This report presented not only an in-depth analysis of police response time trends, but also an in-depth review of police

Knighton Award Winners (2017 to 1995)

department conditions that contributed to the changes in response times. This report has the potential to save lives through establishing a focus on measuring and monitoring police response times. This report represents distinguished audit work and demonstrates the value of performance auditing.

2013 Knighton Award Winners

SMALL SHOP WINNERS (1 to 5 auditors)

GOLD

Office of the City Auditor, City of Sacramento CA, [*Audit of City Employee Supplemental Pay*](#)

“The audit was an assessment of the City’s supplemental and incentive pay procedures as administered through the Payroll function. The report concluded that: (1) internal controls over employee time reporting needed improvement, and (2) the incentives and allowance structure is not clear and is not consistently applied. There were two additional findings that identified costs savings opportunities, with one of them estimated to save approximately one-third of a million dollars per year, while the other suggested a change to the negotiating process for incentives. The scope addressed a sensitive issue within local governments as public safety departments oftentimes have the majority of impact related to pay incentives. An audit that calls attention to this can create challenges to navigate the associated political landscape. Additionally, the significance of this report component was supported by the fact that it represented almost 1/3 of the City’s total \$296 million payroll. The report provided a solid presentation of charts, graphs and other visual aids that were clear and impactful.”

SILVER

Office of the City Auditor, City of Palo Alto CA, [*Inventory Management Audit*](#)

The audit determined if city controls were adequate to ensure inventory records were accurate and complete, inventory transactions were accountable, and inventory was safeguarded. The audit found that management policies and procedures, and physical security could be improved for the city’s \$4.2 million inventory. The auditors found inventory records were inaccurate; improved accountability for transactions was needed; and warehouses contained significant quantities of unused or infrequently used inventory. The audit report used photos and charts to convincingly prove to city managers the need to improve inventory controls, and used an appealing format that was easy to read, well organized, persuasive, logical, and simple to understand. The audit had significant impact on city operations.

BRONZE

Office of the Metro Auditor, Metro Portland OR, [*Tracking Transportation Project Outcomes: Light rail case studies suggest path to improved planning*](#)

The purpose of this audit was to evaluate the effectiveness of Metro’s strategies to increase transit ridership. The audit used a case study methodology and reviewed three light rail stations to determine whether the strategies used had contributed significantly to increased ridership at those stations. While the audit found that ridership had indeed gone up over time at these three stations, they could not determine whether Metro’s strategies had actually caused the increase. The auditors also found that the Metro government was not adequately assessing for itself

Knighton Award Winners (2017 to 1995)

whether their actions were effective and made recommendations to improve the effectiveness of future strategies. To conduct the evaluation, the auditors made effective use of a survey of transit riders and residents in the neighborhoods around the three light rail stations chosen for analysis. This data provided solid evidence supporting the conclusions contained in the report. In addition to being well organized and written in a clear manner, the audit report included two infographs that provided an innovative and user-friendly way to present a great deal of useful and interesting information.

MEDIUM SHOP WINNERS (6 to 15 auditors)

GOLD

Office of the City Auditor, City of Oakland, CA, [*Non-Interference in Administrative Affairs Performance Audit FY 2009-10 - FY 2011-12*](#)

The audit is particularly notable for its willingness to hold the City Council members accountable for their actions. Because of their political nature, City Council actions are rarely audited, but this audit boldly shows how failure by Council members to adhere to internal controls on their actions created a toxic tone at the top and degraded trust in City governance. The report was well-developed and supported and the layout helped the readers move through the findings easily. Finally, the report made strong recommendations designed to address the root cause problems that the team identified.

SILVER

Office of the City Auditor, City of Portland, OR, [*Portland's Fiscal Sustainability and Financial Condition: Long-term Financial Position Needs Attention*](#)

The audit addressed the financial condition of the city of Portland, a topic of critical concern to citizens and policymakers alike. The issues identified by the audit hold the prospect of significant positive impact for many years to come. In addition, this report is a model for concisely and effectively summarizing a complicated subject for policymakers and lay readers. The report's exhibits and layout add significantly to the readers' ability to understand the findings, which enhances the audit's ability to persuade its readers and change governance for the better.

BRONZE

Office of the City Auditor, City and County of Honolulu, HI, [*Audit of the Real Property Assessment Division*](#)

The audit is a thorough and well-documented examination of an issue—property tax assessment – that affects a broad swath of the public. In particular the audit used *effect* consistently to clarify for the readers why the findings mattered to policymakers and citizens. The report also effectively used formatting, including headers, signposting, and exhibits, to help readers move through significant detail and comprehend findings of high importance.

LARGE SHOP WINNERS (16 or more auditors)

GOLD

Office of the Controller, City of Philadelphia, PA [*Review of Provisional Ballots Cast in the 2012 Presidential Election*](#)

Knighton Award Winners (2017 to 1995)

The auditors clearly communicated their approach, how they resolved obstacles to their work, and supported their findings with compelling evidence. By moving the Objectives, Scope and Methodology to an appendix, the auditors were able to focus the reader's attention on the story they told regarding the audit work and how they arrived at their conclusions. The report is organized with an effective one page executive summary which captured the key highlights for busy readers followed by the detailed section of the report which was concise but complete and very well written. The format for the report was also easy to read, had excellent graphics and good use of white space. The headings, footers and section headings were very clean and effective making it easy to find exactly what you were looking for in the report.

SILVER

Office of the Auditor, City and County of Denver, CO, [*Medical Marijuana Licensing*](#)

The audit examined the efficiency and effectiveness of the City's medical marijuana licensing process, using a mixed-method approach including interviews, document review, and analysis of electronic data. The audit found significant issues with Denver's marijuana licensing program, including: multiple validity and utility issues related to medical marijuana records; insufficient policies and procedures for issuing marijuana business licenses; and inadequate coordination with the State of Colorado in the marijuana licensing process. The audit also found that the licensing process lacks management oversight and an adequate level of staffing. The audit clearly illustrated the key deficiencies of the licensing process, and outlines sound recommendations. The judges also noted that the results were well-organized and communicated in a clear, modern format.

BRONZE

Office of the City Auditor, City of San Diego, CA, [*Pothole Repair Operations*](#)

The audit found that the complaint-driven pothole repair operation is inefficient and ineffective. Audit results identified high error rates in data that management relied upon to report key metrics and redundant repair operations. To uniquely illustrate "waste" activity in driving miles to repair potholes the auditor applied the *LEAN* production model. Exhibits presented throughout the report aided the readers' ability to focus on key results. Implementation of audit recommendations has the potential for long-term gains in efficiency and increased citizen satisfaction with road conditions.

2012 Knighton Award Winners

SMALL SHOP WINNERS (1 to 5 auditors)

GOLD

Metro Office of the Auditor, OR, *Report: [Metro's Natural Areas: Maintenance strategy needed](#)*
Metro's audit of natural areas maintenance addressed parklands, an area of great value and interest to taxpayer/citizens. The audit found that Metro needs a land management system that includes rigorous planning, clear standards, documentation, and performance measures. The audit was notable not only for its choice of subject matter, but also for assessing both processes and governance. In addition, the audit used the case study technique, assessing three parks in depth to develop an overall understanding of land maintenance strategy. This method of scoping the audit was a creative solution to the broad subject matter. Finally, the report presentation itself was strong. The report was comprehensive enough to persuade, especially through its excellent use of effect, without belaboring its points. Furthermore, the formatting and layout of the report made it inviting and easy to read.

SILVER

Auditor General's Office – City of Greater Sudbury, [Impact of Changes to Road Design](#)
Greater Sudbury's audit assessed whether citizens were receiving value for their money through road design specifications, and whether controls surrounding asphalt usage were effective. The audit found that contractors had not delivered the required cross-fall levels (a sloping across a path for drainage purposes), and that quality control improvements regarding asphalt usage were needed. The audit addressed roads - a critical area of municipal spending and an area in which poor contractor performance is not uncommon. The report findings contained clear potential for impact on long-term road quality. The report presentation was also strong, with brief, powerful, persuasive findings and targeted recommendations.

BRONZE

Office of Inspector General of the South Florida Water Management District (SFWMD), [Audit of Surplus Lands](#)

The Inspector General's report on surplus lands held by the South Florida Water Management District found that the process for identifying surplus lands was informal and that a full inventory of District lands did not exist. Further, the audit noted that the District could not effectively dispose of surplus lands without a change in Florida state laws. The audits scope was interesting, and the possibility of using lands as a revenue source could have an impact by spreading the District's revenue base to include land sales and leases. Further, the audit made a strong conclusion by identifying state law as the ultimate cause for the District's weak land disposal performance, and the report's use of effect made the audit conclusion persuasive. Finally, by following the data to a cause and conclusion outside the traditional area of focus, the audit set an example for other root cause analyses and governance audits.

MEDIUM SHOP WINNERS (6 to 15 auditors)

Knighton Award Winners (2017 to 1995)

GOLD

Multnomah County Auditor's Office, Multnomah County, OR, [Mobile Device Management And Accountability](#)

Clear, concise, innovative, persuasive, and impactful: all reasons why the judging panel selected this report for the Gold Award. This report was written in a refreshingly straight-forward and clear manner. The presentation of findings and recommendations using non-audit terminology (*What happened? Why did it happen? Why is it important? How to fix it?*) was a very creative and effective technique that enabled the reader to understand cause-effect relationships between the identified issues and clearly link them to a logical solution. The audit identified significant potential for tangible cost savings, increased controls needed to safeguard assets, and areas requiring improved data security. Management implemented several of the recommendations during the course of the audit, which suggests a collaborative working relationship with the audit client.

SILVER

Office of the City Auditor, San Jose, CA [Police Secondary Employment: Urgent Reform and a Cultural Change Needed to Gain Control of Off-Duty Police Work](#)

This audit report focused on risks associated with San Jose City police officers working secondary jobs, a controversial issue practiced by most law enforcement agencies. The report clearly outlined oversight weaknesses in the management of the secondary employment program and identified significant issues such as time overlaps between jobs, conflicts of interest, ethical dilemmas, and public safety concerns. Audit conclusions were persuasive and supported by compelling evidence. Report recommendations should lead to significant improvements in the management of the secondary employment program and ultimately an improvement in public safety and public perception.

BRONZE

Office of the City Auditor, Long Beach, CA, [Parking Citations Collection Process Audit](#)

This audit report identified approximately \$18 million in unpaid parking citations issued within the prior three years. The report used clear and concise language while articulating the audit processes that were carried out, the evidence collected, and the analysis undertaken. The findings addressed the key process and system inefficiencies and suggested phased implementation of recommendations. Adoption of audit recommendations has the potential for significant impact over the short- and long-terms. The report was persuasive for initiating change; the Mayor publically addressed the report findings and supported overall recommendation including the request for a new software system.

HONORABLE MENTION

King County Auditor's Office, King County, WA, [King County's Investment in Information Technology](#)

This audit lead to a number of opportunities for management to further improve IT project selection practices and increase transparency in its recently adopted service-based budgeting process. Visual representations of improvement possibilities were extremely useful in aiding readers to quickly grasp the subject matter of the report at a high level.

HONORABLE MENTION

City Auditor's Office, Kansas City, MO, [Neighborhood Preservation Division](#)

Knighton Award Winners (2017 to 1995)

Code violations that are not resolved can decrease citizen confidence with local government and lead to safety concerns. The auditors included photographic evidence from case files compared to recent pictures showing the existing violations. This evidence clearly demonstrated the issues to the reader and supported the auditor's position. In addition, the report was easy to read and provided logical and persuasive audit conclusions and recommendations to the audit client to help improve the Division's performance.

LARGE SHOP WINNERS (16 or more auditors)

GOLD

City of San Diego, CA Office of the City Auditor, [Performance Audit of the Fire-Rescue Department's Emergency Medical Dispatch Process](#)

The City of San Diego, City Auditor's Office has earned the Gold Medal Award for its report titled *Performance Audit of the Fire-Rescue Department's Emergency Medical Dispatch Process*. The objectives of the audit were to conduct a review of the Fire-Rescue Department's emergency call taking and dispatch processes to determine the efficiency and effectiveness of the receipt and handling of calls and dispatching of response units. The objectives included assessing the adequacy and completeness of dispatch performance reporting to the City Administration and the City Council. The results showed that changes to fire-rescue dispatch procedures can reduce response time by up to one minute. The audit also found that the City's current performance metrics do not capture all the components of emergency response time. Judges found the report to be persuasive through presenting a technical subject in a nontechnical writing style, including visual illustrations and examples. Judges also found the report to be innovative in style, with the report format placing the most emphasis on the audit results.

SILVER

Office of the Auditor, City and County of Denver, [Police Records Management System IT General Controls](#)

The City and County of Denver, Office of the City Auditor has earned the Silver Medal Award for its report titled *Performance Audit of the Police Records Management System IT General Controls*. The audit examined and assessed the IT general controls related to the Police Department's Records Management System. The audit used sophisticated information technology techniques to audit police system operations and security, including the Oracle database and its related applications. The audit found electronic public safety records were at risk of total loss due to several deficiencies, including the absence of a disaster recovery plan, lack of backup files and offsite storage, lack of recovery tests, inadequate change management and system administration, and security deficiencies. The audit also found backup tasks were failing due to inadequate server disk space. The technical audit results were communicated in simple and understandable terms; easy to read; well organized; persuasive; and had significant impact on public safety operations.

BRONZE

City of Austin, TX Office of the City Auditor, [Emergency Medical Services Collection Controls Audit](#)

The Austin City Auditor's office has earned the Bronze Medal Award for its report titled *Austin-Travis County Emergency Medical Services (EMS) Collection Controls Audit*. The audit report

Knighton Award Winners (2017 to 1995)

raised a number of issues associated with the current procedures for receiving and depositing payments. It found that given these issues, EMS cannot provide assurance that the department is depositing all the revenue it receives. EMS management concurred with the audit's three recommendations and created a cross-functional team to establish an action plan to address the audit recommendations. This team has already begun work and, in some cases, addressed some of the findings. Judges found the report to be concise and persuasive. The report effectively used a picture and a visual to effectively portray the current payment process. The audit report was able to summarize a complex process and present logical recommendations that address the findings.

HONORABLE MENTION

City of Toronto Office of the Auditor General, [Review of Wheel-Trans Services – Sustaining Level and Quality of Service Requires Changes to the Program](#)

The City of Toronto, Office of the Auditor General has earned an Honorable Mention for its report titled *Review of Wheel-Trans Services – Sustaining Level and Quality of Service Requires Changes to the Program*. Wheel-Trans provides specialized accessible transit services within the City of Toronto to persons with mobility difficulties. The Office of the Auditor General conducted its first review of Wheel-Trans in response to the program's rising operating cost and service demands. The report's 22 recommendations covered program eligibility, trip booking, bus operations and contracted taxi services. These recommendations identified cost-saving opportunities and highlighted differences in program eligibility when Wheel-Trans was compared to para-transit providers in other jurisdictions. Judges noted the audit scope included a comprehensive assessment of the program, and found well-developed, solid audit evidence to support the audit recommendations.

2011 Knighton Award Winners

SMALL SHOP WINNERS (1 to 5 auditors)

GOLD

In their gold award winning audit report, [Administration of Large Contracts: Improvements still needed](#), the Portland Metro Auditor focused on three high risk long-term contracts in solid waste and food/beverage services worth \$130 million. The report was clear and concise, and the use of "secret shoppers" and development of performance measures to overcome the lack of contractor data was innovative and unique.

SILVER

The City of Albany (NY) Office of Audit and Control's audit, [Performance Audit of the Division of Building & Codes Code Enforcement Operations](#), found severe data limitations and an absence of code enforcement policies, procedures or performance measures that resulted in many inspections not being done. The well-designed report was persuasive, with a clear linkage from audit work to findings and recommendations.

BRONZE

Office of the City Auditor, City of Sacramento (CA) [Audit of Employee Health and Pension Benefits](#) provided decision-makers with alternatives other than continued city layoffs and service reductions. The report is thorough, persuasive and readable, and provides a significant fiscal impact to

Knighton Award Winners (2017 to 1995)

the City of Sacramento.

HONORABLE MENTION

The [SAP Security Audit](#) completed by the Office of the City Auditor, City of Palo Alto (CA) featured the results of a blind security test of the SAP Enterprise Resource Planning System. The innovative report had significant potential for impact and though it was long, contained useful information that could be helpful to other organizations.

MEDIUM SHOP WINNERS (6 to 15 auditors)

GOLD

In their gold award winning audit report, [Municipal Court Operations](#), the City Auditor's Office, City of Atlanta (GA) identified opportunities to save \$2.3 million annually as well as improve the department's recordkeeping practices using existing resources. The visually pleasing report contained solid support for the auditors' conclusions and a response to management's comments was very persuasive and clearly supported by strong evidence.

SILVER

Office of the City Auditor, City & County of Honolulu (HI) conducted an [Audit of the City's Ambulance Fleet and Operations](#) reported that response time guidelines were not consistently met and that costly overtime was relied upon to support operations. The innovative and well-written report's recommendations were clear and specific. Potential impact includes both worker and public safety, as well as controlling costs.

BRONZE

The City Auditor's Office, City of Berkeley (CA) report on [Failing Streets: Time to Change Direction to Achieve Sustainability](#) concluded that based on Berkeley's current funding levels for street maintenance, the City has an unfunded need of \$41.7 million. The report's detailed analysis provided alternative funding solutions for the increased need. The report used excellent graphics, tables and charts to present a clear roadmap of the issue and the solutions.

HONORABLE MENTION

The Auditor's Office in the City of Richmond (VA)'s report, [Department of Public Works Roadways Maintenance](#) used public surveys and highlighted the need for an effective roadway maintenance strategy as well as improved internal controls. The use of graphs and photos was helpful in supporting the findings and recommendations.

HONORABLE MENTION

The [Audit of Key Drivers of Employee Compensation](#), a report developed by the Office of the City Auditor, City of San Jose (CA), relied on extensive analysis of 10 years of payroll data to identify \$20 million in potential savings. The writing is clear and persuasive, and graphics assist readers in understanding the significance of audit findings.

LARGE SHOP WINNERS (16 or more auditors)

GOLD

In their gold award winning audit report, [Performance Audit of Fire-Rescue's Emergency Medical Services](#), the Office of the City Auditor, City of San Diego (CA) evaluated the efficiency and effectiveness of the city's joint venture partnership for paramedic services. Potential recoveries totaled up to \$10.9

Knighton Award Winners (2017 to 1995)

million per year. The innovative audit demonstrated significant savings and was easy to read, well organized, persuasive, logical, and supported the findings and recommendations.

SILVER

The Auditor General's Office, City of Toronto (ON) found serious problems in their audit: [Toronto Community Housing Corporation - Procurement Policies and Procedures Are Not Being Followed](#). The report identified between \$4 and \$10 million in cost savings. Recommendations were feasible, specific and clearly addressed the cause.

BRONZE

[Family Investigation Bureau \(Crimes Against Children Unit\) Audit](#) by the City Auditor Department, City of Phoenix (AZ) evaluated case management and review practices in the Crimes Against Children Unit of the Phoenix Police Department's Family Investigations Bureau. The audit was comprehensive, clearly written, and persuasive and was completed in a very short time-frame.

2010 Knighton Award Winners

Written by Pamela Weipert

SMALL SHOP WINNERS (1 to 5 auditors)

Gold - Office of the City Auditor, City of Palo Alto (CA)

[Audit of Fleet Utilization and Replacement](#)

The report identified significant, well-supported findings that focused on improving the efficiency and effectiveness of the organization. The level of detail led to persuasive arguments that management accepted. By sharing preliminary findings, management was able to promptly address the findings. The audit had significant impact as indicated by the demonstrated immediate and ongoing cost savings opportunities. The audit also demonstrated good use of benchmarking. Recommendations were specific, clear, and logically flowed from the findings with a focus on efficient and effective government.

Silver - Capital Metro Internal Audit, City of Austin (TX)

[MetroAccess Performance Audit](#)

The report impacted both financial and operational improvements for an area that serves individuals most in need, including validation of the effectiveness of management's performance measures. Of particular note was the report's use of a question and answer format. The report was very well organized, with detailed analysis of each issue, strong recommendations, in depth analysis of para-transit, and clearly presented financial impact of audit recommendations. The focus of the recommendations on improving government and the persuasiveness of conclusions was evident.

MEDIUM SHOP WINNERS (6 to 15 auditors)

Knighton Award Winners (2017 to 1995)

Gold - Office of the Auditor, Audit Services Division, City of Portland (OR)

[Emergency Management: Coordination limited and essential functions incomplete](#)

The Knighton Award judges selected the Portland, Oregon Office of the City Auditor's report on Emergency Management for the Gold Award. Not only is public safety a critical function of government, but because disasters can dramatically affect a community, this report has the potential for significant impact. It became even more relevant after a subsequent bomb scare in downtown Portland. The scope of the audit was well aligned with the risks identified. The conclusions were persuasive and supported by a good mix of best practices and specific examples to highlight the management issues identified. The recommendations were appropriate for the risks identified, were prioritized, and were effective at highlighting the series of decisions and activities needed to move the City towards a more useful emergency management system. The report itself was easy to read, aided by the clear report structure, clean format, and a direct but casual writing style. Innovative aspects of the report included a survey and research of national best practices.

Silver - Office of the City Auditor, City of San Jose (CA)

[Pension Sustainability: Rising Pension Costs Threaten the City's Ability to Maintain Service Levels – Alternatives for a Sustainable Future](#)

This report focused on a topic many government entities are currently struggling with. Given the importance of San Jose's Pension System and the amount of funds involved, the audit had the potential for a significant impact on San Jose's operations. The report included recommendations that were well-designed to improve the effectiveness and efficiency of San Jose's pension system and ultimately their operations in general. While lengthy, the report maintained clarity on a complex topic using innovative approaches, such as a glossary of technical terms at the beginning of the report to assist the reader. The report contained an impressive amount of detail demonstrating the thoroughness of their audit while supporting the auditor's conclusions. Tables and graphs were used effectively throughout the report helping the reader digest not only the current status of the pension system, but also critical trends.

Bronze - Office of the City Auditor, City of Seattle (WA)

[Anti-Graffiti Efforts: Best Practices and Recommendations](#)

This performance audit covered a unique topic. The report's potential for impact was elevated when it connected the level of graffiti with higher rates of crime. This was a very solid report with good information and thorough criteria. The report effectively used peers for best practices and had good use of surveys and focus groups. The auditors conducted a physical inventory of graffiti and graphically presented the information by location and what gets tagged. The combined use of data, maps, survey results, and best practices was a comprehensive way to address the audit topic. It was innovative how the report included the additional costs and potential benefits related to each recommendation made, which addressed all the issues identified. The report was clear and easy to read, and was very good overall.

Knighton Award Winners (2017 to 1995)

Honorable Mention - Office of the City Auditor, City of Edmonton (ON)

[Overtime Review](#)

The Office of the Auditor's Overtime Review report was well organized, clear and concise. The audit contained high quality analysis with a good balance of quantitative and qualitative information. The report made good use of case studies and did a great job of presenting support for its conclusions. Recommendations were appropriate and had the potential for significant impact.

Honorable Mention - Office of the Inspector General, South Florida Water Management District (FL)

[Audit of the SAP Solution Center](#)

The SAP Solution Center report demonstrates that the results of a complex audit, in this case an information technology audit, can be communicated in a clear and concise manner. The report was well-written and easy to read from beginning to end. Given the large investment in system implementation and ongoing support, the proposed recommendations have the potential for significant recurring and one-time cost savings, including an estimated \$4.7 million from moving support functions in-house. Management concurred with all recommendations, illustrating the persuasiveness of the audit. The report is a model of effective writing that includes the necessary report quality elements.

LARGE SHOP WINNERS (16 or more auditors)

Gold - Office of the Controller, City of Los Angeles (CA)

[Audit of the Photo Red Light Program](#)

The audit focused on whether the program was achieving the goal of improving public safety by reducing accidents at the most dangerous intersections. The audit found that the methodology used to select the intersections actually excluded some of the highest risk intersections in an effort to allow for at least one red light camera per Council District. Because the program was fairly new, the review was very timely. The recommendations were appropriate and flowed well from the findings. In addition, the report was well-written and well-presented. Overall, the audit made a complicated analysis very persuasive and easy to follow.

Silver - Office of the City Auditor, City of San Diego (CA)

[Street Maintenance: City Needs to Improve Planning, Coordination, and Oversight to Effectively Manage Transportation Assets](#)

The scope was timely, and the report made substantial recommendations on a vital area of concern for all levels of government and citizens. It is clear that the conclusions were based on extensive research

Knighton Award Winners (2017 to 1995)

and data collection. The writing is clean, concise and convincing, and the use of illustrations clearly demonstrates the important issues and can't help but convince decision-makers to take action.

Bronze - Internal Audit Department, Maricopa County (AZ)

[Vehicle Usage: Controls over County Vehicles and Related Areas Need Strengthening](#)

This innovative and high-impact audit report identified numerous weaknesses and inadequate controls over driver accountability and vehicle management. While this review of vehicle usage resulted in 45 separate departmental reports, the primary report was presented in a succinct and accessible style. The report effectively used charts and graphs and was visually enhanced by using Google Maps to identify mileage to calculate fuel usage findings. The recommendations will definitively have an impact of the efficiency and effectiveness of vehicle usage and management.

2009 Knighton Award Winners

SMALL SHOP WINNERS (1 to 5 auditors)

Gold - Metro, Portland (OR)

[Oregon Zoo Capital Construction: Metro's readiness to construct 2008 bond projects](#)

The audit report is very strong, with good visuals, very persuasive findings, a strong response from management, and an innovative methodology. With a \$125 million bond issue at heart, the potential for impact is significant. The clear, well-written, and focused nature of the report persuaded the Metro Deputy Chief Operating Officer to state that the findings were "dead-on." The recommendations focused on specific ways to ensure better stewardship and accountability. The report was clearly communicated using simple language and was nicely laid out with plenty of white space and good graphics to illustrate trends and to show conditions. The audit was innovative in that it started at the beginning of a multiyear construction period in order to address concerns early and presented the findings using a "case study" approach.

Silver - Office of Internal Audit, Pinal County (AZ)

[Pinal County Parks, Recreation and Fairgrounds](#)

The report evaluated internal controls over Fairground operations. The potential for impact is significant because the audit covered a broad range of areas within Fairground operations. Audit work identified noncompliance with County policy, potential liability issues, and numerous internal control weaknesses. The report included a large number of control-oriented recommendations focused on improving operations and accountability, and management agreed with all of them. The report was also very readable - the structure was easy to follow and the findings were well-written and clearly described the issues.

Knighton Award Winners (2017 to 1995)

Bronze - Office of the City Auditor, City of Palo Alto (CA)

[Review of Telephone Rates and Charges](#)

Inspired by an ALGA Listserv posting, this audit provided compelling and well-supported evidence that the City of Palo Alto was significantly overpaying for land line telephone services. The audit found that long distance charges were significantly higher than comparable jurisdictions and the recommendations resulted in over \$235,000 in on-going annual cost savings, reducing land line costs by 40 percent. The report had an immediate impact. Shortly after the audit was published, the City of Palo Alto strengthened oversight of its telephone system, completed a telecommunication needs assessment, and initiated a new contract for telecommunication services. The report was very well written and was presented in a succinct, memo-style format with key evidence highlighted in easy-to-follow tables and captions.

MEDIUM SHOP WINNERS (6 to 15 auditors)

Gold - Long Beach (CA)

[Towing Operations Cash Handling Procedures](#)

The report is an example of a standard, basic audit area, but done in an innovative manner, including reviewing video surveillance. The audit reviewed cash handling procedures of a Towing Operation which is part of the city's Fleet Services Bureau of the Department of Public Works. The report revealed numerous control weaknesses in an operation handling on average \$68,000 in cash per week. Findings included a lack of data integrity and lack of separation of duties, resulting in a significant risk of fraud. Testing and audit evidence supported the conclusions which were effectively tied to audit recommendations. The report also included internal control and segregation of duties graphics, which were excellent visual aids to the reader. Management concurred with the recommendations and many were implemented even before the report was issued.

Silver - Office of the City Auditor, City of San Jose (CA)

[Audit of Pensionable Earnings and Time Reporting](#)

The City of San Jose, Office of the City Auditor's report Audit of Pensionable Earnings and Time Reporting effectively showed how small changes or errors in pension calculations can have a large financial impact over time. The report contained strong analysis and persuasive conclusions. The communication style of the report was clear and concise. Audit recommendations focused on cost savings and process improvements, and were prioritized to focus efforts on the areas of greatest impact.

Bronze - Department of Audit, Milwaukee County (WI)

Knighton Award Winners (2017 to 1995)

[A Tale of Two Systems: Three Decades of Declining Resources Leave Milwaukee County Parks Reflecting the Best and Worst of Times](#)

The report focused on an area that was significant to the community. The Parks system infrastructure represented a significant portion of the government's face to the citizen. The report effectively compared the past to the present and gave the reader a good sense of the evolution of the issue. Financials used in the comparisons quantified a soft subject that is usually measured qualitatively. Through the use of excellent communication tools, such as a good use of analogies and pictures, management was persuaded to adopt an assessment and prioritization process for the Milwaukee County Parks system infrastructure that will make a big difference for this locality as it attempts to maximize resources.

LARGE SHOP WINNERS (16 or more auditors)

Gold - City and County of San Francisco (CA)

[Office of Contract Administration: Office Depot Did Not Comply With Its Contract and Has Overcharged the City at Least \\$5.75 Million](#)

The audit focused on the validity of Office Depot's billings, contract compliance and the City's administration of the contract. Audit results showed that Office Depot had overcharged the City at least \$5.75 million, more than 30 percent of total Office Depot billings. At a time when San Francisco faces one of the worst financial crises since the 1930's, the audit provides hope and movement towards more effective and efficient government. The audit spurred increased awareness and systemic changes to contract administration and the increase of preventive and detective controls. Though several municipalities have audited their Office Depot contracts, San Francisco's methodology and use of Audit Command Language (ACL) to conduct comprehensive transaction testing on more than half a million records yielded the largest reported recovery amount to date. Office Depot took an aggressive approach in responding to the audit. As a result, the auditor performed extensive follow-up testing that further supported and strengthened the audit conclusions. Judges thought the report was concise and easy to read, providing a significant fiscal impact to the City.

Silver - Office of the Controller, City of Philadelphia (PA)

[Review of New Water Billing System](#)

In 2008, the City's 30-year-old water billing system was replaced with a commercial, off-the-shelf utility billing system. With over one-half million customers that generate more than \$400 million a year in water and sewer charges, it was critical that the new system be accurate, reliable and capable of meeting the City's needs. The audit focused on the billing and collection effort of the new system and whether adequate safeguards and controls had been put in place. The audit revealed a \$9 million reduction in revenue collections under the new system and significant control weaknesses within the billing and financial reporting functions that contributed to a \$5.7 million financial reporting error. The report contained twenty-four recommendations agreed to by the Revenue Commissioner. Many of the

Knighton Award Winners (2017 to 1995)

recommendations were corrected immediately as they were brought to his attention. Judges commented that the report was concise and persuasive. The report was short, only nine pages, and provided specific examples that reflected the potential impact of the internal control weaknesses.

2008 Knighton Award Winners

SMALL SHOP WINNERS (1-5 auditors)

Gold - South Florida Water Management District (FL)

[Reservoir Construction](#)

South Florida Water's report was excellent and contained significant findings. The audit undertook review of a very large construction project and delivered large savings (\$28 million), while also focusing on future project phases, creating additional opportunities for savings. Solid and impressive auditing supported persuasive recommendations, evidenced by the number of findings implemented by management before the report was released. Technical details were clearly presented.

Silver - Metro Portland (OR)

[Waste Reduction and Outreach](#)

Metro's report focused on improving the performance of a critical government purpose. The audit achieved a strategic shift in the organization. The data analysis was effective and the conclusions were clear, on-point, and persuasive. The report layout and charts complemented a well-written product.

Bronze - Lawrence (KS)

[Financial Indicators](#)

Lawrence's report was easy to read and follow, using comparative data effectively. The audit linked conclusions to management decisions and can impact the organization's ability to project trends and identify potential problems. The audit topic was innovative and novel, addressing a topic which can be difficult to communicate to the lay person.

Honorable Mention - Chesapeake (VA)

[Fire Department Overtime](#)

Chesapeake's report demonstrated a significant effort and reached well-supported conclusions. The audit had many positive conclusions and also addressed high risk areas. The well-written report was highlighted with effective usage of charts and graphs.

Knighton Award Winners (2017 to 1995)

Honorable Mention - Palo Alto (CA)

[Employee Ethics](#)

Palo Alto's report addressed an important area which is not often undertaken by auditors. The audit was well researched and provides helpful information for elected officials. Auditors overcame initial resistance from the auditee and delivered clear recommendations.

MEDIUM SHOP WINNERS (6-15 auditors)

Gold - Atlanta (GA)

[Review of the Oracle ERP First Payroll Run](#)

The City of Atlanta, City Auditor's Office - Review of the Oracle ERP First Payroll Run earned the Gold Medal Award for its concise presentation, timeliness, inclusion of auditees in the process, recovery of monies, insightful identification of causes, and auditee specificity in recommendation implementation. The audit demonstrates the effectiveness of synergy amongst auditors and auditees. It discusses several breakdowns in controls. Auditors focused on the process and the need to improve the control environment. They were very successful in working with the various auditees to identify and rectify problems. The audit was presented in an effective PowerPoint presentation that was especially succinct, assigned responsibility for findings, included auditor analysis of implementation of certain recommendations, and most notably, provided context to understand system failures as they related to system successes. This audit understood the concerns management had with a new payroll system, and presented timely information that management could understand and recommendations that management could implement immediately. Well done - City of Atlanta, City Auditor's Office

Silver - Portland (OR)

[Housing Tax Abatements: Oversight Inadequate to Ensure Program Goals](#)

The Office of the City Auditor, City of Portland - Housing Tax Abatements: Oversight Inadequate to Ensure Program Goals focused on a standard and growing practice of many municipalities and showed, in an easy to read format, how it was negatively affecting tax collections for the city and other municipalities. The report was well laid-out, with plenty of white space and bold summaries to break up the main text. In addition, the appendix contained helpful graphics, charts, maps, and pictures that explained the issues in more detail. This audit was exceptional in its scope and potential for significant impact. Not only did the audit uncover questionable tax abatements that cost the City of Portland millions of dollars, but it also reported millions of dollars in lost tax revenues for other local municipalities. Recommendations made should assist the City in granting only appropriate tax abatements. In addition, the report clearly laid out the facts in simple terms. This helped to gain full concurrence from the Mayor and other affected parties on a politically sensitive subject.

Knighton Award Winners (2017 to 1995)

Bronze - City of Edmonton (AB)

[23rd Avenue and Gateway Boulevard Interchange Project Review](#)

The City of Edmonton's Office of the City Auditor - 23rd Avenue and Gateway Boulevard Interchange Project Review of a construction project evaluated the reasons for a nearly fourfold cost increase and five-year delay to build a traffic interchange. They also determined whether the City exercised due diligence as the project's owner. Judges felt this was an important audit of a high dollar project. Despite finding many problems with controls, the report keeps its tone positive and is constructive. Auditors created a PowerPoint summary of the report to help communicate results to management. The comprehensiveness of the review and the detailed recommendations are impressive. Management agreed with almost all recommendations and, based on the audit, the City is taking actions to improve its management of future projects.

Honorable Mention - Long Beach (CA)

[Long Beach Museum of Art Capital Campaign Audit](#)

The Office of the City Auditor, City of Long Beach, California - Long Beach Museum of Art Capital Campaign Audit confirmed that the Art Foundation did not have sufficient funds to repay the City for bonds issued for the Museum of Art's Capital Campaign. By identifying the total deficit (in excess of \$2M), the auditors made both City and Foundation management aware of the magnitude of additional fundraising efforts required and gave management an opportunity to develop a plan to address the shortfall 15 months prior to the bond repayment due date. A chart depicting the actual cash flow provided a calculation of the deficit. The overall recommendation to review management's progress in 90-day, six-month, and one-year intervals provides City and Art Foundation management an opportunity to continuously monitor current progress and the effectiveness of existing strategies. This will assist management in preventing an unnecessary burden on the City's General Fund.

LARGE SHOP WINNERS (16 or more auditors)

Gold - City of San Jose (CA)

[An Audit of Retirement Services Travel Expenses](#)

The City of San Jose's Audit of Retirement Services Travel Expenses was an outstanding report that recommends some great controls that focus on effective and efficient government. The report is easy to read and understand and the auditee noted it was "clear and concise." The audit team overcame many obstacles during the audit to ultimately persuade many local government officials that the approach and subsequent recommendations had merit. Analytical reviews identified alarming trends in travel expenses. The auditors' tenaciousness was recognized in the local press and added an element of transparency to the recommendations and corrective action. This audit has the "Wow" factor

Knighton Award Winners (2017 to 1995)

Silver - City of Philadelphia (PA)

[Subway Safety: Protecting Our Citizens](#)

The Philadelphia City Controller's Office assessed the state of security in the city's subways, adjacent rail stations, and concourses. The purpose of the audit was to determine what could be done to reduce the security risk in these areas. The audit was performed in response to a violent crime that took place in the city's subway system. The connection between the school district, certain policies and procedures of SEPTA, and youth crime to transit safety was persuasive. The use of photos, charts, and tables in the report was effective. The information in the report was relevant and responsive. The report was well written making it easy to read. It clearly demonstrated why the public is at risk. In addition, the recommendations identified meaningful ways to reduce the targeted risk.

Bronze - Maricopa County (AZ)

[Air Quality Department](#)

Air quality and its enforcement is a significant topic as it impacts the entire population. In a concise well-written report by the Maricopa County Auditor's Office, the auditors dealt with the issues of how penalties were enforced by the Air Quality Department. The report clearly focused on the importance of penalties being enforced and proper documentation of the violation which results in the penalty, as well as consideration of the proper amount of penalty to entice companies to correct violations. Through the use of performance measures, the auditors clearly demonstrated weaknesses in the negotiation of penalty violations, lack of clear rationale for penalty reductions and timeliness in imposing and/or resolving penalties due to violations. This report focused on main points and used visual aids to demonstrate key concepts allowing readers to understand report objectives and results with a minimal amount of distraction.

Honorable Mention - Toronto (ON)

[City Performance in Achieving Access, Equity, and Human Rights Goals](#)

The City of Toronto's report on City Performance in Achieving Access, Equity and Human Rights Goals was clearly written and very informative. It focuses on whether the 2003 plan achieved access, equity and human rights goals. Areas affected by lack of oversight, jurisdiction and limited resources were identified. A recommendation was made to implement a hot-line to help offset limited resources. The report also recommended engaging members of the community to take into consideration the opinions of individuals in areas experiencing changing demographics. The auditors used benchmarking which included City agencies, boards, commissions and corporations.

2007 Knighton Award Winners

Knighton Award Winners (2017 to 1995)

SMALL SHOP WINNERS (1 to 5 auditors)

Gold - Metro Auditor, Portland (OR)

[Natural Areas Program: Improved Transparency Recommended](#)

The Office of the Metro Auditor's report focused on the Natural Areas Program, which is designed to acquire and protect designated areas for conservation, protect water quality and preserve land for future public use. The audit focused on performance measures and accountability related to program goals. The report was well-written, concise and understandable. The audit purpose and benefits were well-defined. It was evident how the recommendations would improve accountability and allow funds to be used in the most effective manner. Metro's report was also unique in their understanding of how communicating program goals is important to program successes and public perception. The persuasive writing style resulted in management's acceptance of the resulting audit recommendations.

Silver - Palo Alto (CA)

[Audit of Library Operations](#)

The City of Palo Alto took an innovative approach to perform a comprehensive review of the City's Library Operations. The report demonstrated a detailed and well-analyzed evaluation of the City Library Operations. Findings and recommendations such as noting the inefficiency of having too many branches, poor condition of library facilities and proposed use of self-checkout of library materials should result in better use of resources and provide a positive impact on the community if actions are taken. Using surveys of other library systems and calculating how that implementing the recommendations would improve efficiency were very persuasive.

Bronze - Erie County (NY)

[Audit and Review of Operations of the Erie County Holding Center](#)

Erie County's audit report on Operations of the Erie County Holding Center demonstrated a high level of analysis regarding overtime issues, inadequate record keeping and issues involving lost opportunities for reimbursements from government sources and medical insurance companies. In particular, reporting and presenting findings and recommendations regarding inefficiencies in employee scheduling and its results of unnecessary overtime expenditures was instructive. This first-timer submission demonstrated the potential impact in a report that was well written and concise.

Honorable Mention - Johnson County (KS)

[Self-Insured Health Care Plan Review](#)

The audit report, "Self Insured Health Care Plan Review," conducted by Johnson County was a well-written report that was to the point and had a major impact on the organization. The findings and

Knighton Award Winners (2017 to 1995)

recommendations, in particular the \$14 million over-funding of health care reserves, demonstrated the financial effects of over-funding reserve accounts. The report also contained important recommendations regarding improvement of internal controls over health care expenditures.

MEDIUM SHOP WINNERS (6 to 15 auditors)

Gold -Portland (OR)

[Sexual Assault Response and Investigation: Portland efforts fall short of a victim-centered approach](#)

The City of Portland's audit titled Sexual Assault and Investigation: Portland efforts fall short of a victim-centered approach is awarded the Gold Award. The judges were very impressed with the manner in which the auditors were able to write a report on a very difficult subject area in a thoughtful and sensitive manner. The report was very well balanced giving equal weight to all sides of this complicated issue. The report also reached outside of government in its scope to include the hospitals that do examinations and collect evidence from victims. The auditors found that the City of Portland is not fulfilling its goal of providing a victim-centered approach to sexual assault cases and that weaknesses in the system have contributed to a sexual assault clearance rate that is far below other comparable cities. Through the use of well-constructed flow charts, tables and graphs, the audit report convincingly backed up its findings and recommendations.

Silver - Seattle (WA)

[Seattle Indigent Public Defense Services](#)

The City of Seattle is the Silver award winner with a well-written audit report dealing with a unique subject area. The awards committee found the audit innovative in its approach and persuasive in its recommendations. The audit noted improvements that were needed in 17 of the 19 areas that were analyzed, resulting in 36 recommendations. Due to the persuasiveness of the audit, the auditees agreed with and were implementing almost all of the recommendations.

Bronze - Multnomah County (OR)

[Elections Audit](#)

The bronze award goes to Multnomah County for its audit of the November 2006 general election. The awards committee found this a unique and timely audit of one of the most important aspects of government. The audit followed the process of an election from the registering of voters through the counting of the ballots. Much of the audit took place in real time as the election was progressing requiring an innovative approach that relied heavily on observation of events as they happened.

Knighton Award Winners (2017 to 1995)

LARGE SHOP WINNERS (16 or more auditors)

Gold - Maricopa County (AZ)

[Environmental Services Review of Selected Areas within the Maricopa County Environmental Services](#)

Department Maricopa County's Environmental Services Department audit was exceptional for its potential for significant impact to the County, including the health and safety of its residents. The report was clear and well-written with strong use of graphics and offered the County valuable recommendations for improving operations. The descriptions of scope, methodology and issues, and comprehensive techniques used to support their conclusions were convincing. The audit report was very persuasive in its presentation of the cause and effect issues related to the County's ability to promote and protect the health of the community. The audit identified over \$500,000 in potential savings and numerous process improvements. The opportunity for making the County more efficient and effective is evident both in the report and in the positive responses from management.

Silver - Orange County (FL)

[Audit of the Orlando-Orange County Expressway Authority](#)

The Orange County, Florida, "Audit of the Orlando-Orange County Expressway Authority" resulted in significant reforms, substantial savings, and increased accountability. It was a well-written report that was positively received by management and the public. Of particular interest were its exploration of outsourcing and its development of simple criteria for determining when and whether to provide a service in-house or to contract. Among its 81 recommendations was the creation of an internal audit function, improving controls over purchasing and contract review, improvements in contracting and payment practices, and creation of a centralized purchasing function with some previously contracted services brought in-house.

Bronze - Philadelphia (PA)

[Emergency Medical Services: Strained Resources Creating Major Impediments to Quick Response Time](#)

The City of Philadelphia's audit of Emergency Medical Services was clearly written, convincing, and results-oriented. The report covered a great deal of ground and made good use of benchmarks, analytical tools, focus groups, and other techniques. The audit team identified strong criteria and pinpointed specific areas for improvement. If implemented, the recommendations presented could bring significant emergency service benefits to Philadelphia citizens, including changes that may save lives.

Honorable Mention -Phoenix (AZ)

Telephone Billings Audit

Knighton Award Winners (2017 to 1995)

The Telephone Billings audit by the City of Phoenix was well-written, concise, and provided tangible benefit to the City in increased efficiency across all departments. Innovative audit techniques were employed, including engagement of departments to assist in reviewing their own billings. This approach created ownership of the problems within the departments. The audit team also effectively used ACL to analyze long distance calls to ensure their propriety.

Honorable Mention - District of Columbia

Department of Health's Oversight of the District of Columbia Medicaid Managed Care Program

The District of Columbia Office of the Inspector General's report, "Department of Health's Oversight of the District of Columbia's Medicaid Managed Care Program" identified significant potential savings. Furthermore, the audit required the Inspector General's Office to evaluate complex issues involving rate-setting methodologies, actuarial data, and medical care data.

2006 Knighton Award Winners

SMALL SHOP WINNERS (1 to 5 auditors)

Gold - Office of the Metro Auditor, Portland (OR)

[MERC Facilities Efficiently Managed - Perhaps Too Efficiently](#)

This innovative report had many positive characteristics including useful graphics, clear writing, and effective use of benchmarks. It contained numerous tables as well as color charts, graphics and photographic images to help the reader understand how each issue reported result from an ineffective control environment or inefficient procedure. One of the report's recommendations suggested that the auditee adopt a predictive maintenance program using infrared thermography for electrical and mechanical systems at all of its facilities. The inclusion in the report of infrared color photographs depicting loose circuit breakers, standing water in ductwork, and deteriorated connections and contactors helped the reader more easily understand this recommendation.

Silver - Office of the City Auditor, City of Gresham (OR)

[Police Overtime: More Officers and Additional Controls Could Reduce Costs and Improve Accountability](#)

This report was characterized by clear, succinct writing and recommendations designed to enable the City of Gresham to cope with increases in police overtime. It compared the use of police overtime in several similar-sized cities, and summarized research on effective overtime management practices as described in professional literature and performance audits from other jurisdictions. The audit acknowledged that overtime is an inevitable part of police work and all police organizations rely on it to

Knighton Award Winners (2017 to 1995)

some extent to meet service requirements. Nonetheless, it concluded that effective overtime management is possible and provided specific, practical steps that could be taken to reduce costs and improve accountability. The report made effective use of tables and charts and section headings and sidebars to help busy readers quickly understand the report's messages.

Bronze - Office of the City Auditor, Palo Alto (CA)

[Audit of Street Maintenance](#)

This report developed useful, extensive information for Palo Alto's elected officials and citizens on their city's street maintenance and repair challenges. Although there was agreement that preventative maintenance was important to preserving the life of a street, City staff could not reliably quantify the backlog in street repairs. The audit developed an estimate for the street repair backlog (\$28.7 million), and demonstrated that the annual street maintenance budget was inadequate to address the backlog. The audit also showed that better coordination and oversight of street surface and sub-surface programs were needed. Finally, the report contained photographs, footnotes, and tables to quickly present extensive data to support the audit's findings and recommendations.

Honorable Mention - City Auditor's Office, Gainesville (FL)

[Review of Arthur J. Gallagher & Company Insurance Brokerage Services](#)

This well-written report resulted in a half million dollar repayment by an insurance broker to the City of Gainesville. At the City Auditor's suggestion, the Gainesville City Commission had the City Auditor's Office review the broker's records to determine how much the City had been overcharged and the appropriate level of interest due from the contractor. The issues under review were similar to those being investigated in other parts of the country regarding contingent fees in the insurance brokerage industry. The audit also examined internal City procedures related to insurance brokerage services and provided recommendations for necessary improvements in the processes in the final report, including a written response indicating agreement to all of the report's recommendations from the City Manager.

MEDIUM SHOP WINNERS (6 to 15 auditors)

[Gold - Office of the City Auditor, San Jose \(CA\)](#)

An Audit of Citywide Grant Oversight: Citywide Grant Administration Needs To Be More Centralized, Coordinated and Consistently Applied As a result of this audit, San Jose evoked a fundamental change in the City's approach to monitoring and overseeing City grants. This was accomplished through the creation of a centralized grant oversight committee, as well as a database to track the grants given, compliance with grant contract provisions and creation of a financial monitoring criteria to identify higher risk grantees. The grant process and the audit results had a significant impact with over 650 grants valued at \$40.5 million being awarded to non-profit organizations during the audit year. The audit included a comprehensive look at the City's grant administration using best practices to develop

Knighton Award Winners (2017 to 1995)

recommendations that would strengthen and improve oversight. The well-received report was clear and concise in the summary prepared for executive management, while providing comprehensive detailed information supporting the conclusions reached.

Silver - Office of the City Auditor, Portland (OR)

[Street Paving: More Proactive Maintenance Could Preserve Additional City Streets Within Existing Funding](#)

The City of Portland's audit of street paving was clearly written, convincing, and results-oriented. The report presentation made it easy to identify the important issues quickly, understand the reasoning and benefits of recommended changes, and appealed to readers with varying learning styles. The audit team identified strong criteria and carefully compared it to the Portland Department of Transportation's (PDOT) practices, pinpointing specific areas for improvement. If implemented, the recommendations presented by the City of Portland audit could bring significant service benefits to citizens within existing funding levels. Additionally, the City of Portland auditors improved timeliness and depth of communication with PDOT by innovating. This report is one of four that were generated during their audit of street paving.

Bronze - Office of the City Auditor, Tallahassee (FL)

[Audit of City Pension Investments](#)

The City of Tallahassee's audit of Pension Investments confirmed that the City's approximately \$1 billion Pension Plans were fully funded and investments were made in compliance with governing State and City legal requirements. While plan performance was good, the audit identified that improvements were needed in the areas of monitoring and oversight, formal policies and procedures, documentation and internal controls. The report was very clearly written and resulted in a coordinated and timely action plan by appointed officials and City staff. The use of a Highlights page demonstrated in a concise manner why the audit was done, what was recommended and what was found.

Honorable Mention - Audit Department, Winnipeg (MB)

[An audit of the Photo Enforcement Program](#)

The City of Winnipeg has received an Honorable Mention for its work on the "Audit of the Photo Enforcement Program." The presentation and substance of this audit were impressive. Their skillful use of tables, graphs, and flowcharts provided an easy to read report. The report was extremely thorough and gave the reader information on:

- The Financial Performance of the Program,
- Efficiencies and Cost Effectiveness of the Program,
- Effectiveness of the Risk Management and Control Processes, and

Knighton Award Winners (2017 to 1995)

- Whether the Program achieved its goal of improving public safety.

The audit exposed that within the first two years of operation, gross revenues fell short of initial projections by over \$18 million due to a vast over-estimation of the number of traffic violations and processing costs that were more than double the original estimates. The impact of this audit is reflected by the fact that it attracted considerable attention from the local, national and international media. This report is a must read for anyone needing quick information on Photo Enforcement Programs.

Honorable Mention - Office of the City Auditor, Oklahoma City (Oklahoma)

[Finance Department Procurement Card \(Pro-Card\) Program](#)

Procurement cards, implemented in 2001, are used to buy small dollar/high volume items totally over \$8 million annually. The City Auditor concluded that controls were adequate and operating effectively; however, recommendations were made for additional documentation reviews and policy modifications. Each recommendation was supported by results of tests and analyses. The report was short, to the point, and easy to read and understand. Weaknesses were demonstrated and corresponding recommendations to correct them were made. The City's Finance Director and City Manager agreed to implement the recommendations. A very good audit report.

LARGE SHOP WINNERS (16 or more auditors)

Gold - Office of the Inspector General, Metropolitan Transportation Authority (NY)

[Subway Flooding During Heavy Rainstorms: Prevention and Emergency Response](#)

The Metropolitan Transportation Authority Office of the Inspector General (OIG) audit report of the New York Metro Transit Authority (Transit Authority) presented a convincing argument regarding the causes of City of New York subway system flooding, and how preventative measures can reduce the negative impact floods have on subway passenger service when heavy rains occur. In a clear and understandable manner, OIG made the case that improved maintenance and cleaning of pump stations, sewer lines, and rail systems would have been effective measures in the prevention of flooding even during heavy rains. The audit methodology was unique, in particular, due to the analysis of meteorological history in determining that heavy rains producing past floods have occurred far more frequently than previously thought. The results of the audit motivated Transit Authority management to accept auditor recommendations and implement corrective actions.

Silver - Office of the City Auditor, City of Philadelphia (PA)

[Condition of Police Facilities](#)

Philadelphia's audit was in response to concerns regarding the condition of City Police facilities. The use of pictures and videos to demonstrate conditions were particularly helpful in highlighting the severity of

Knighton Award Winners (2017 to 1995)

structural problems and disrepair. The audit was written clearly and gave additional evidence of the need to correct the condition of City assets, such as a possible link between employee injury claims at Police facilities and the poor condition of those facilities. The audit report was compelling in its case that more resources and attention need to be devoted toward Police facility maintenance.

Bronze - Office of the Controller, City of Los Angeles (CA)

[Performance Audit of the Department of Building and Safety's Inspection and Code Enforcement Activities](#)

The Los Angeles audit was unique in its objective in helping Code Enforcement management determine whether its present success in meeting customer service satisfaction measures correlated with the Code Enforcement's mandate of City buildings being code-compliant and safe. Audit results were presented in a logical format and provided evidence that improvements were needed in the monitoring of code enforcement violations, and training and oversight of Code Enforcement employees. The report also noted that while there were performance measures for customer service satisfaction, none existed for determining if Code Enforcement was meeting their mission and performing their responsibilities efficiently and effectively.

2005 Knighton Award Winners

SMALL SHOP WINNERS (1 to 5 auditors)

Gold - Gresham (OR)

[Gresham Fire and Emergency Services Overtime: Actions Recommended to Reduce Costs](#)

Gresham tackled the overtime issue head on with very clear analysis of the current state and developed recommendations that were very effective. Their focus on payroll analysis, effective use of graphics, and recommendations that were easily grasped presented a solid case for change. Their engaging, clear, and concise writing style held the reader's attention. They defined their project scope clearly and ensured that their report did not stray from the purpose they wished to accomplish. Implementation of their recommendations is expected to result in direct savings of over \$200,000 per year. Of special note is the fact that this was the first full audit report produced by the new audit office.

Silver - Palo Alto (CA)

[Audit of Parks Maintenance](#)

Palo Alto made very good use of their best practice research as they undertook a very comprehensive audit of parks maintenance. The report was quite well-written and easy to follow and reflected the fact that they considered all aspects of park maintenance, not just costs. Their focus on the health and safety of the community was an essential component of their audit work. The level of detailed analysis they

Knighton Award Winners (2017 to 1995)

undertook allowed them to develop detailed maintenance costs for each park site that will allow the client to determine the best method of determining whether to do the work in-house or contract it out. Their commitment to working with the client and the persuasiveness of their arguments resulted in nearly all their recommendations being accepted. Implementation of their recommendations is expected to result in savings of \$400,000 per year, which is about 10% of the City's Parks Division budget.

Bronze - Metro - Portland (OR)

[Eliminate or Revise the Regional System Fee Credit Program](#)

Metro developed an audit scope that allowed them not only to describe how their regional waste processing system program had outlived its usefulness, but also provided options for Metro to consider in light of political realities as they decided the program's future. They clearly identified the ways in which the existing program was failing to meet its original goals. They also offered clear alternatives that would ensure that if the program was discontinued, the original program goals could still be accomplished at lesser cost. They used photographs and well-written examples to make their points without overwhelming the report. Their well-organized and clearly presented report contributed to the persuasiveness of their recommendations. Their recommendations were all accepted by management, who began implementation right away.

Honorable Mention - Torrance (CA)

City of Torrance Audit of Residential Rubbish Billing

The effectiveness of the City's residential billing system was at best uncertain when the Torrance shop began its audit. While defining their scope, they developed relatively straightforward methodologies that incorporated data matching using computer software. Those methodologies allowed them to identify addresses that were not being billed for rubbish services. Their project methodology and audit findings were clearly linked and supported by good use of visuals in the presentation that accompanied their clear and concise report. Their project will result in increased revenues of about \$25,000 per year in addition to collections on an additional \$7,000 in retroactive billings.

Honorable Mention - Riverside (CA)

Public Utilities - Water Division: Production, Operations and Maintenance Functions

The Riverside shop approached this audit by clearly defining the scope of their intended work and advising readers how other processes would be addressed in other projects. In their concise report, Riverside focused on the most important issue discovered during the audit - the need to improve water loss from their network. Their recommendations addressed the underlying reasons for real and apparent water loss from their system, thus facilitating increases in revenues and reductions in real losses. Of note is the fact that this was their first performance audit in ten years.

Knighton Award Winners (2017 to 1995)

MEDIUM SHOP WINNERS (6 to 15 auditors)

Gold - City of Portland (OR)

[Police Investigations: Improvements Needed to Address Relatively Low Clearance Rates](#)

The City of Portland "Audit of Police Investigations" stood out for the innovative scope, significance in value to the City, clear and well-written descriptions of scope, methodology and findings, and comprehensive techniques used to support their conclusions. The report writing gave a concise background of Police Investigations, and laid out in a detailed understandable manner the cause and effect findings have had on Police Investigations. The use of comparisons with other police departments around the country, research of police practices, and interviews to support conclusions demonstrated a professional approach toward reaching audit objectives. The report effectively built the case for the City of Portland to take steps to improve Police Investigation practices.

Silver - City and County of Honolulu (HI)

[Audit of the City's Road Maintenance Practices](#)

The "Audit of the City's Road Maintenance Practices" performed by the City Auditor's Office of the City and County of Honolulu was a comprehensive and thorough review of the City's road maintenance practices. The audit report was persuasive in demonstrating the value of the audits' scope to the City of Honolulu and provided strong support for audit conclusions and recommendations. The report also showed a high degree of professionalism and innovativeness by bringing various road maintenance issues to the readers' attention and what are best practices in relation to other communities. Charts and exhibits illustrating various performance measures related to road maintenance were well done.

Bronze - City of Oklahoma City (OK)

[Performance Audit of General Obligation Bond Program](#)

Oklahoma City Auditor's Office report on the "Audit of the General Obligation Bond Program" was a well-written report, which stood out with the significance of the conclusions and its' impact on the community. The use of graphs and charts to illustrate audit conclusions was highly effective. The conclusions and recommendations were well supported, and presented in a clear and concise manner.

Honorable Mention - City of San Jose (CA)

Audit of Agreements between the City and the Filipino American Senior Opportunities Development Council

Knighton Award Winners (2017 to 1995)

The City of San Jose has received an Honorable Mention for its work on the "Audit of Agreements between the City and the Filipino American Senior Opportunities Development Council". The report was impressive in presenting complex findings in a detailed yet understandable fashion. The audit report clearly demonstrated professionalism in conducting the audit and its' importance to entities outside the City of San Jose. The use of graphs and tables at key points were useful in supporting audit findings.

LARGE SHOP WINNERS (16 or more auditors)

Gold - City and County of San Francisco (CA)

[Health Service System: The System is Not Structured, Governed or Managed Effectively to Ensure Equitable and Cost Effective Health Benefits for All Members and Their Employers](#)

This audit reviewed the Health Services Trust Fund which had a \$41 million surplus--\$27 million more than an actuarial study recommended. The report focused not only on the surplus but on ways to improve the process of designing health care coverage and approving affordable rates for all. In addition, the report identified several best practices to assist management and the board focus on broader policy issues and governance. The report was also very timely as the Health Service System is becoming an independent department. In fact, management's response noted that the audit report provides "a tremendous tool" for the Health Service System to use as it embarks on becoming an independent department.

Silver - Orange County Comptroller (FL)

[Audit of Orange County Highway Construction Division](#)

The highlight of this audit was the innovative approach used to assess whether contractors complied with contract specifications. The audit organization hired outside geotechnical engineers to drill core samples of roads being constructed in the County. These samples demonstrated that contractors failed to construct roads to the depth required in the contract specifications. In its response, management agreed to implement the core sampling technique on future road projects.

Bronze - Miami-Dade County Public Schools (FL)

[Audit of Payroll and Timekeeping Practices at Maintenance Operations and Facilities Construction](#)

This audit uncovered systemic problems with the manner in which maintenance and construction employees were supervised and controlled. The audit staff conducted numerous observations to demonstrate that employees were not performing their duties. As a result of the audit, management, with employee unions' concurrence, implemented additional controls to improve employee tracking and monitoring.

2004 Knighton Award Winners

SMALL SHOP WINNER (1 to 5 auditors)

Metro Auditor, Portland (OR)

Management of Relationship with Oregon Zoo Foundation Needs Improvement

The report was very persuasive with a comprehensive scope, well-developed evidence, and strong clear conclusions and recommendations. The findings were well written and the reports made very good use of tables, charts and diagrams to explain complex issues and points.

MEDIUM SHOP WINNER (6 to 15 auditors)

City of Kansas City (KS)

Performance Audit Street Maintenance

The audit was of significant value from the perspective of dollars spent and future dollars needed. The report was persuasive, well supported and makes the reader want to implement changes. The use of the pedometer to verify users' concerns and focus group information was innovative.

LARGE SHOP WINNER (16 or more auditors)

Metropolitan Transit Authority, Office of Inspector General (NY)

Investigation into the MTA Long Island Rail Road Company Pension Plan and Plan for Additional Pensions

2003 Knighton Award Winners

SMALL SHOP WINNER (1 to 5 auditors)

Office of the City Auditor, City of Palo Alto (CA)

Audit of the Development Review Process

The judges commented that the programs reviewed and the recommendations offered are common to many jurisdictions. Therefore, the results of the audits were instructive and transferable and have the potential for significant impact throughout the local government auditing community. Also, the focus of the recommendations was on efficient, effective, and accountable government. The report was clear, concise and persuasive. The report focused on the development review process from the customers' viewpoint. The findings and recommendations were broad-based, well received by the city council and

Knighon Award Winners (2017 to 1995)

city manager, and when the recommendations are fully implemented, a significant improvement, in the way the city conducts its business, is expected.

MEDIUM SHOP WINNER (6 to 15 auditors)

Office of the City Auditor, Kansas City (MO)

Controls over Tax Increment Financing (TIF) Expenditures

The City of Kansas City, Missouri Office of the City Auditor is this year's winner of its Knighon Award for medium size audit agencies for its report titled "Controls over Tax Increment Financing (TIF) Expenditures" The judges commented that the audit concluded that of the \$31 million approved by the Tax Increment Financing (TIF) Commission for developer reimbursements, more than \$7 million in developer expenses were either unsupported or supported with inadequate documentation. The findings contained in the audit raised serious concerns about developer reimbursements in prior years and about the \$228 million that the TIF Commission has approved but not yet paid to developers. The audit also identified underpayments to Kansas City and Clay County totaling more than \$3 million.

LARGE SHOP WINNER (16 or more auditors)

Office of the Inspector General, Government of District of Columbia (DC)

Audit of Management of the 401 (a) Defined Contribution Pension Plan

The judges commented that The D.C. study demonstrated an area that is often overlooked yet holds out a great opportunity for significant savings. The conclusions reached are applicable to any jurisdiction. The recommendations speak to making government more efficient and effective in its expenditure of funds. The report is well written and clear in its identification of the problem and the solution. It speaks to innovation, as this is an area that can be easily overlooked. This audit resulted in \$22 million being immediately returned and another \$5.5 million to be returned to the District for previous disbursements. The amounts represented a real financial recovery for the District. The audit was very concise and powerful. Presentation was straightforward and to the point with no room for argument - correct now and manage in the future. Interim reporting resulted in swift recovery of funds. Credit for suggesting the audit was given to a former employee. Using the City's investment policy as a model for risk assessment of the investment of forfeited funds was an excellent idea.

Honorable Mention – Office of the City Auditor, City of San Jose (CA)

An Audit of the Fleet Management Division of the General Services Department's Vehicle Replacement Program

(No summary available)

2002 Knighton Award Winners

SMALL SHOP WINNER (1 to 5 auditors)

Internal Auditor's Office, West Palm Beach (FL)

Audit of Traffic Calming

The City of West Palm Beach Internal Auditor's Office is this year's winner of its Knighton Award for small audit shops for its report titled "Audit of Traffic Calming." The judges commented that the subject was thoroughly reviewed including the use of citizen surveys, video-taping, photos, etc., and the results were presented in a clear and concise manner. The need for more efficiency and effectiveness throughout the Traffic Calming program is conclusively presented.

MEDIUM SHOP WINNER (6 to 15 auditors)

Multnomah County Auditor (OR)

Capital Construction Process, Early Planning Will Reduce Costs

The Multnomah County Auditor, Portland Oregon is this year's winner of its Knighton Award for medium size audit shops for its report titled "Capital Construction Process, Early Planning Will Reduce Costs." The judges commented that the report used an innovative case study methodology to identify patterns and to develop evidence of project management practices in Multnomah County. Because the report focuses its recommendations on effective and efficient practices system-wide, its potential for impact is very high.

LARGE SHOP WINNER (16 or more auditors)

Office of the Controller, City of Philadelphia (PA)

Review of Pension Payments to Deceased Beneficiaries

City of Philadelphia Office of the Controller is this year's winner of its Knighton Award for large audit shops for its report titled "Review of Pension Payments to Deceased Beneficiaries." The judges commented that the subject matter of the Philadelphia audit report was important; significant short-term benefits were realized from reported findings; and recommendations will have an ongoing positive impact on program effectiveness.

Honorable Mention – Internal Audit Division, City of Toronto (Canada)

Performance Audit – The Public Complaints Process – Toronto Police Service

(No summary available)

Knighton Award Winners (2017 to 1995)

Honorable Mention – City Auditor, City of Palo Alto (CA)

Assessment of Utility Risk Management Procedures

(No summary available)

Honorable Mention – Office of the City Auditor, City of San Jose (CA)

An Audit of the City of San Jose’s Customer Service Call Center

(No summary available)

2001 Knighton Award Winners

MEDIUM SHOP WINNER (6 to 15 auditors)

City of Oklahoma City (OK)

Sales Tax Revenues

The panel selected the report, Sales Tax Revenues, submitted by the City of Oklahoma City's Office of the City Auditor. The audit evaluated the adequacy of procedures established by the City's management for administering, collecting and enforcing City sales tax revenue. Comprehensive audit procedures were used to conduct the review and meet the challenges encountered by the audit team in reviewing this previously unaudited area. Despite the challenges facing the audit team (which included legislative restrictions regarding access to relevant information and litigation regarding the misapplication of statute by the Tax Commission), its persistent efforts resulted in a successful evaluation of the adequacy of procedures established by the City's management for administering, collecting and enforcing City sales tax revenue. The significant impact of this audit included recovery of \$2.6 million dollars by the City (with the cooperative effort of the Oklahoma Tax Commission). As well, the audit's findings resulted in a State Supreme Court ruling regarding a statute being misapplied by the Oklahoma Tax Commission, and ultimately in positive changes for Oklahoma City and all local governments (approximately 500) in the state. As a result, local governments are realizing over \$9 million of additional sales tax revenue annually due to the Supreme Court decision. The results of the audit are clearly and concisely written in a report that was well received by the City. In response to the audit, the City has made changes and is continuing to make changes to the collection and enforcement processes that will enhance local government sales tax collections.

LARGE SHOP WINNER (16 or more auditors)

Office of the City Auditor, San Jose (CA)

Knighton Award Winners (2017 to 1995)

An Audit of the Pretreatment Source Control Program

The panel selected the report submitted by the Office of the City Auditor of the City of San Jose which was a performance audit on the City of San Jose's Environmental Services Department (Department), entitled An Audit of the Pretreatment Source Control Program (Program). The panel found the evidence presented in the report compelling and indisputable. Further, very complex information was presented clearly so that the reader could easily understand the findings. The audits revealed that the Department was conducting inspections far in excess of federal regulations and that the excessive inspections were not contributing to the Program's effectiveness and were not value-added. The report allowed the Department to introduce efficiencies in staffing, vehicle assignment, and enforcement of local pretreatment regulations. The Department found the audit report and its charts and graphs so compelling that they submitted to City Council a proposal to reduce Program staffing from 33 positions to 12, and to reduce Program costs by \$1,942,332 by implementing the recommendations. The audit produced this dramatic change because of the innovative and collaborative approach used throughout the audit. After seeing the report summarized in the ALGA Local Government Auditing Quarterly, the Government Audit Training Institute of the Graduate School USDA contacted the City Auditor to ask for permission to use it as a case study for one of its classes. The Government Audit Training Institute was impressed with the audit and regarded it as a model for incorporating both efficiency and effectiveness in performance auditing. The Institute also planned to incorporate the report's charts and graphs into its training classes as examples of effective presentations.

2000 Knighton Award Winners

SMALL SHOP WINNER (1 to 5 auditors)

Metro Auditor, Portland (OR)

Contracting: A Framework for Contract Management

MEDIUM SHOP WINNER (5 to 15 auditors)

City of Winnipeg Audit Department, Winnipeg (ON)

Real Estate Management Audit

LARGE SHOP WINNER (16 or more auditors)

Office of the City Auditor, Kansas City (MO)

Performance Audit of the Emergency Medical Services System

1999 Knighton Award Winners

SMALL SHOP WINNER (1 to 5 auditors)

Knighton Award Winners (2017 to 1995)

City of West Palm Beach (FL)

Cellular Phones

The panel selected the report submitted by the Internal Auditor's Office from the City of West Palm Beach, Florida. The audit covered the adequacy of controls over the assignment and use of cellular phones, pagers and radios and the associated costs to the City. The panel selected this report because the internal auditors:

- Focused on an area that impacts the effectiveness and efficiency of every major City Department
- Focused decision-makers on an often overlooked area that is undergoing constant technological changes and improvements
- Provided recommendations designed to improve operational effectiveness and reduce costs

MEDIUM SHOP WINNER (5 to 15 auditors)

Multnomah County (OR)

Roadway Capital Projects

The panel selected the report submitted by the County Auditor from Multnomah County, Oregon. The audit is titled Roadway Capitol Projects and it reports on a unique approach to the auditors analysis of planning and project management for roadway projects that are the responsibility of the Transportation Division. The County Auditors and Transportation Division management worked cooperatively on this project to ensure a comprehensive evaluation of controls throughout the capitol project management system for roads. The auditor's report that Transportation Division representatives were very involved during the process and offered suggestions and initiated operational changes as the audit progressed. The cooperative audit effort resulted in a report that explains areas of weakness, suggests needed improvements and reports on actions taken by the auditee during the audit. The report contains no recommendations because the auditor extended the time provided for an audit response so that the auditee could prepare and include a project plan that addresses the auditor's issues and conveys a commitment to high quality project management. The response by the County Department Chief responsible for implementing the project plan was complementary of the audit and the presentation of the results.

LARGE SHOP WINNER (16 or more auditors)

City of Austin (TX)

Customer Information System

The panel selected the report submitted by the City Auditor from the City of Austin, Texas. The City auditors reported on an assessment of an ongoing attempt to implement a new information technology (IT) project, the City's Customer Information System. The audit focused on an evaluation of the

Knighton Award Winners (2017 to 1995)

effectiveness of the plan to manage risk, whether project implementation occurred as planned and whether monitoring was conducted to gauge the progress of a major IT project.

The City auditors presented a clear explanation of how the City moved from a failed attempt at application acquisition to a decision to outsource without developing a viable outsourcing strategy. The report spells out the risks and costs not included in the consideration of outsourcing and the auditors used comparative information to put the results of their review in context with other IT projects. The auditors also recognized positive actions by the City's elected Officials and reported on the status of their actions. This report took a sometimes overly complicated subject that impacts both governmental and non-governmental entities and provided clear recommendations to improve management of the specific project and strengthen the City's overall IT environment.

1998 Knighton Award Winners

WINNER

Audit Services Division, City of Portland (OR)

Telephone Customer Service Practices and Guidelines

The judges were impressed with the quality and professionalism found in all the audit reports submitted for this year's competition. Each audit report had several noteworthy attributes that speak highly of the professionals in local government auditing. However, the judges unanimously agreed that the "Telephone Customer Service Practices & Guidelines" audit report exemplified remarkable creativeness and foresight. The report delivered a clear and meaningful message to management and the public. The report focused on an issue of vital concern to the citizens of Portland, Oregon and local government officials – City employees' telephone etiquette and communications with the public. Consistent with its topic, this report demonstrated outstanding communications skills in presenting the results of the audit to City management and the public. The report format was very effective with clear and concise text. This report is "must reading" for all auditors seeking to improve their ability to communicate effectively.

The judges also selected three other audits for commendation:

Office of Inspector General, Metropolitan Transportation Authority (NY) LIRR's Performance Providing Adequate Temperature Control Review submitted by the Office of Inspector General, Metropolitan Transportation Authority in New York.

The Long Island Rail Road's performance was reviewed with respect to maintaining comfortable temperatures for passengers on its aging fleet of 1,000 passenger cars. The review eloquently and persuasively demonstrated a business imperative for maintaining passenger comfort levels year round. It offered several viable recommendations to address the findings. The methodology for supporting the findings was sound and well-conceived. The report was very well written. Massachusetts Water and Resources Authority Internal Audit Unit (MA)

HR/Payroll Application and Operational Review submitted by the Massachusetts Water and Resources Authority Internal Audit Unit.

Knighton Award Winners (2017 to 1995)

The Internal Audit Unit conducted an operational review of the MWRA Administration. The scope of the review included an evaluation of payroll activities, and the information technology used to support the Human Resources/Payroll function. The MWRA audit staff demonstrated a thorough understanding of complex control testing. They effectively simplified the complicated and intertwined information technology system and offered a common sense approach to making needed improvement in this easy-to-read report.

Kansas City Police Department (MO) Patrol Deployment: Blackout Analysis submitted by the Office of the City Auditor, Kansas City.

This report addressed a significant management issue. It was based on an appropriate assessment of the risks confronting the Police department. The auditors worked in conjunction with an expert from the academic community to develop a simulation model for assessing deployment practices and ultimately shared the simulation model with the police department.

1997 Knighton Award Winners

WINNER

Office of the City Auditor, City of Kansas City (MO)

Performance Audit - Public Works Department - Street Resurfacing Program Contracts

1996 Knighton Award Winners

WINNER

King County Auditor's Office, Seattle (WA)

Emerging Infectious Diseases and Laboratory Operations

FINALISTS

Office of the Auditor, Austin (TX)

Performance Measurement and Reporting

Internal Auditor's Office of West Palm Beach (FL)

Audit of Telecommunications Operations

Office of the City Auditor, Portland (OR)

Residential Solid Waste: Recycling Efforts are Effective but Opportunities Exist to Lower Rates

1995 Knighton Award Winners

WINNER

King County Auditor's Office, Seattle (WA)

Management Audit - Department of Metropolitan Services, Temporary Contract Workers

FINALISTS

Office of the Auditor, Austin (TX)

Opportunities for Youth Partnered Audit: Austin/Travis County Juvenile Justice System

Office of the Comptroller, City of Philadelphia (PA)

9-1-1 Emergency System Audit

Office of the City Auditor, Portland (OR)

City of Portland Golf Program