

# What Does Effective Audit Communication Look Like? Telling Our Stakeholders What They Need to Know

Presentation to the  
Western Intergovernmental Audit Forum

Sacramento, California

October 29, 2019



*Mark de la Rosa, Acting Chief Audit Executive*  
Office of the Controller - City Services Auditor



*Margarita Fernández, Chief, Public Affairs and Quality Assurance*  
California State Auditor's Office

# Why is this important?

2

- **Yellow Book Reporting Standards and Requirements**
  - **9.08** The purposes of audit reports are to (1) clearly communicate the results of audits to those charged with governance, the appropriate officials of the audited entity, and the appropriate oversight officials and (2) facilitate follow-up to determine whether appropriate corrective actions have been taken.
  - **9.09** Auditors may present audit reports using electronic media through which report users and the audit organization can retrieve them. The users' needs will influence the form of the audit report. Different forms of audit reports include written reports, letters, briefing slides, or other presentation materials.
- **San Francisco City Charter Appendix F**
  - **F1.105** The Controller shall publish the results of all final performance audits and a summary of agency responses, shall deliver copies of such audits to relevant department heads, Audit Review Board, Mayor, City Attorney, Board of Supervisors, Civil Grand Jury, and Public Library, and shall make the audits available on the City's website.

# Why is this important?

3

- **Division's Policies & Procedures (Section 11.2)**
  - The Audits Division has templates for the various types of reports and memorandums it issues. Auditors should use these templates for most audit reports. However, if no template fulfills the specific needs of the audit, the audit team should consult with the office's Quality Assurance Team (QA) to decide on the report format and content.
  - The Audits Division uses the Gregg Reference Manual as its guide to assist auditors in making the division's report style more consistent, as well to guide QA in making the division's writing easier to read.
- **Core Competencies & Performance Expectations**
  - Demonstrates strong written communication skills by composing and/or providing feedback to staff in developing clear, impactful, quality and concise audit reports, work products, and correspondence.
  - Produces written products that are grammatically correct and readily understandable to management, other non-technical professional staff, and the public.
- **Stakeholder Expectations**
  - End-of-audit client survey on whether audit report is accurate, clear and organized, engaging to read, and contains recommendations that are reasonable, actionable, and add value.

# Strategies & Tools for Effective Communication

4

## People

- Building Team Cohesion & Collaboration
- Culture of Transparency & Accuracy
- Mix of skills, knowledge and abilities
- Establishing Trust and Rapport with Stakeholders
- Tone at the Top
- Staff Training and Development
- Graphics Resource Team
- Controller's Communications Manager

## Processes

- Policies and Procedures
- Templates and Guidelines
  - Full Report
  - Memo
  - Interim Briefs
  - Bulletin
  - Quarterly & Annual Reports
- Regular Distribution Lists
- Quality Assurance Reviews & Tips
- Brown Bag and Lunch & Learn Sessions
- Performance Measures

## Technology

- Analytical Tools, Power BI
- Visualization, Infographic, Images/Artwork, Process Map/Flow
- Continuous auditing techniques
- Video Editing
- Social Media
- Other Systems & Tools

- Building Team Cohesion & Collaboration
- Culture of Transparency & Accuracy
- Mix of Skills, Knowledge & Abilities
- Establishing Trust and Rapport with Stakeholders
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MONDAY	TUESDAY	WEDNESDAY	THURSDAY
21	22	23	24
Approve time report in Monica's out; Wu, Mo	Monica's out; Wu, Monica (CON)	Monica's out; Wu, Monica (CON)	Monica's out; Wu, Monica (CON)
This Week at the Bx Vietnamese Delegator		CGOBOC Hearing Room 416, City Hall Rosenfield, Ben (CON)	Library IT Procurement an Main Library, Conference Room 479 Ledijs, Tomia (CON)
	Mark D's Follow-up Coho Room 479 deRosa, Mark (CON)	Senior Managers Meeting; Rosenfield, Ben (CON)	Leadership Team Bi-week Room 479 Ledijs, Tomia (CON)
	Weekly Mtg. w/ CSA-Aud Todd's CRC, Rm. 216 Rydstrom, Todd (CON)	Check-in Kelley, Nicole (CON)	ACL Discussion; Room 479
	CSA Audits & DPW Quart City Hall, Room 479 deRosa, Mark (CON)	Weekly Ch / FW: CSA CAE Office, / 575 North I deRosa; Sharie Sala	PG&E Audit Meeting Conf. 525GG, 7th, Kirkwood Andersson, Christina M
	Facilities Maintenance Fo	PDC Advising Program (4 388L Eskier, Emily (CON)	WIAF Plann Phone: 877- Ledijs, Tomia
	Tonia Check in	Library IT w/ CAE's Office Karr, Enji (C)	Contracted Audits Und.
	weekly check inc Siemens	CON Meeting w/ Con, Conf3 Rydstrom, T	

## Whistleblower Program Update

Review of Activities and Initiatives

Presentation to CGOBOC



CITY & COUNTY OF SAN FRANCISCO

Office of the Controller  
City Services Auditor

Mark de la Rosa | Steve Flaherty

10.21.20

Issued: The Airport Must Improve Inventory Management to Effectively Mature Its Operations - Message (HTML)

File Message Help Acrobat Tell me what you want to do

Delete Archive Reply Forward All

08 Training Etc To Manager Team Email

Move Assign Policy Follow Up

Translate

Delete Respond Quick Steps Move Assign Policy Follow Up Tags Editing

Issued: The Airport Must Improve Inventory Management to Effectively Mature Its Operations

RC Reports, Controller (CON)

To Calvillo, Angela (BOS); Mchugh, Eileen (BOS); BOS-Supervisors; BOS-Legislative Aides; Elsbernd, Sean (MYR); Bruss, Andrea; Kirkpatrick, Kelly (MYR); Cretan, Jeff (MYR); Kittler, Sophia (MYR); pkilkenny@sfc.org; Anatolia Lubos; Rose, Harvey (BUD);

You replied to this message on 9/12/2019 1:49 PM.

The Office of the Controller's City Services Auditor (CSA) today issued a report on its audit of inventory management at the Airport's Facilities Division. The audit found that the Airport does not have adequate controls to effectively manage or account for inventory to mitigate the risks of waste, loss, or theft, and ensure its inventory is properly valued. Inventory management is heavily decentralized in the Airport's Facilities Division, resulting in insufficient oversight of and inconsistent inventory procurement and handling process. The Airport has begun to take steps to address these issues, but must do more to consolidate and improve the inventory management process so it is adequate for a large enterprise such as the Airport, which handles millions of dollars in inventory each year.

To view the report, please visit our website at:  
<http://openbook.sfgov.org/webreports/details3.aspx?id=2752>

This is a send-only e-mail address. For questions about the report, please contact Acting Chief Audit Executive Mark de la Rosa at [mark.p.delarosa@sfgov.org](mailto:mark.p.delarosa@sfgov.org) 415-554-7574 or the CSA Audits Division at 415-554-7469.

Follow us on Twitter @SFController.

SharePoint Sites

Audits

Division Resources

- Audit Templates and Resources
- Office Policies and Procedures
- Professional Development & Training
- Task Lists and Guides
- Work Plan and Performance

High Functioning, High Quality, Highly Productive and Cohesive team!

- Graphics Request
- Leave Request
- Training Request
- Project Center

- Policies and Procedures
- Templates
  - Full Report
  - Memo
  - Interim Briefs
  - Bulletin
  - Quarterly & Annual Reports
- Guidelines
- Regular Distribution Lists
- Quality Assurance Reviews & Tips
- Brown Bags, Lunch & Learn
- Performance Measures

Administrative Policy & Procedures Manual  
Chapter 1. Introduction to the Controller's Office and Audits Division

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**CHAPTER 1**

**INTRODUCTION TO THE CONTROLLER'S OFFICE AND AUDITS DIVISION**

**1.1 Controller's Office Overview**

The Charter of the City and County of San Francisco (City) designates the controller as the City's chief accounting officer and auditor. The controller is appointed by the mayor and confirmed by the Board of Supervisors to serve a ten-year term of office. The controller is responsible for all financial management systems, procedures, internal control processes, and reports that disclose the fiscal condition of the City to managers, policy makers, and citizens. The controller is also the auditor for the City, performing financial and performance audits of departments, agencies, concessions and contracts.

In furtherance of these charter-mandated functions, the Office of the Controller (Controller's Office) provides a variety of support services. These include processing the City's budget, developing and maintaining a financial accounting information system for use by all departments, and preparing and distributing paychecks for all city employees.

**1.2 Controller's Office Mission, Vision, and Values**

**Mission Statement:** We ensure the City's financial integrity and promote efficient, effective, and accountable government.

**Vision Statement:** We strive to be a model for good government and to make the City a better place.

**Core Values:**

- **Teamwork:** We support a cooperative work environment. Our team is strengthened by the diversity and contributions of its members.
- **Trust:** We act with honesty, integrity, and fairness.
- **Respect:** We understand and appreciate the inherent value of one another.
- **Equal Opportunity:** We provide opportunities to all staff to contribute and achieve their potential.
- **Communication:** We communicate honestly and openly.
- **Excellence:** We strive for personal and professional excellence. We recognize and reward exemplary performance.
- **Service:** We focus on our customer needs. We recognize that to improve service, we must be a learning organization that seeks continuous improvement.

**1.3 City Services Auditor Charter Amendment of 2003**

The Audits Division (formerly Internal Audits) and the City Performance Division (formerly City Projects) of the Controller's Office were brought together and expanded to implement the City Services Auditor (CSA) amendment to the charter, Appendix F, passed on the November 2003 ballot. This amendment, effective in July 2004, covers the

\* The two divisions are now separate, but still share a budget within the Controller's Office.

City Services Auditor-Audits Division Page 1 / 3 Revised 7/19

4 | Key Strategies Could Help the Sheriff Reduce its Heavy Reliance on Overtime and Better Communicate Its Staffing Needs

## Executive Summary

The audit reviewed staffing at the San Francisco Sheriff's Department (Sheriff), focusing on its custody, field operations, programs, and administration functions, which account for 91 percent of its budget. The Sheriff is responsible for a wide variety of law enforcement duties, including providing detention of persons arrested or under court order, operating the county jails, running inmate and post-custody transitional programming, and providing bailiff services to the courts and security services to other city departments. Many of the Sheriff's duties are mandated by law and driven by factors beyond the department's control. The Sheriff operates under constraints from the City's general fund budget, which is subject to voter-approved restrictions and legislative priorities.

### WHAT WE FOUND

Workload increases, understaffing, inaccurate staffing calculations, and policy decisions have contributed to the Sheriff performing 20 percent of its work on overtime.

Parts of the Sheriff's workload have been driven up by new mandates and service requests. Expanded law enforcement and security services at Department of Public Health hospital facilities increased 42 percent.

Monthly new enrollments in electronic monitoring increased 355 percent. Participants violating the terms of their monitoring increased 2,382 percent.

The Sheriff's budgeted staff went down 1 percent, but the Sheriff's total hours of work went up 13 percent and the proportion of those hours worked on overtime increased from 14 to 20 percent.

The increase of 161 full-time equivalent (FTE) worth of work is mostly due to new and expanded security requests (partially due to cascading overtime), and a hiring surge after years of decreasing staffing levels.

The number of budgeted FTE available civilian positions: The fiscal year 2018-19 budget includes 1,019 FTE positions.

Overreliance on overtime can lead to fatigue, which is associated with harmful effects including: Degraded personal health, Increased irritability and heartburn, Loss of focus, and Decreased decision-making ability.

Excessive work hours present risks to health and safety.

### Impacts of Sheriff Staffing & Scheduling Audit Interim Key Issue Report – Workload & Staffing

February 14, 2019

Audits Division, City Services Auditor | Office of the Controller | City and County of San Francisco

The Office of the Controller's City Services Auditor (CSA) is auditing how the Sheriff's Department (Sheriff) manages its staffing activities and scheduling practices. CSA will issue the full results of this audit later in 2019. This second interim report presents the preliminary results of CSA's analysis of Sheriff's workload and staffing trends for the jails, public health hospital and clinic security, court security, and its electronic monitoring program.

**The Sheriff's Workload in Key Areas Has Increased, and the Department Is Meeting the Higher Workload With Hiring and Overtime**

During last fiscal year, the Sheriff filed nearly all the vacancies it had in the three prior years. However, the increase in hiring did not keep pace with the increase in the amount of work Sheriff staff performs. From fiscal year 2014-15 to 2017-18, total work hours increased by 13 percent (161 FTEs worth of work), but staffing increased by only 5 percent (43 FTEs worth of work) and budgeted positions actually decreased by 1 percent (14 FTEs). Furthermore, as Exhibit 1 shows, even as the Sheriff filed most of its budgeted positions in fiscal year 2017-18, its total work performed still exceeded its budget by 238 FTEs. This gap has grown by more than 186 percent, from 83 to 238 FTEs.

Total work performed may not precisely reflect the department's true staffing need. For example, it includes requests for more security that a department such as the Department of Public Health (Public Health) might want, but that the Sheriff cannot provide due to staffing limitations. It could also include time spent on inefficient practices. Modernizing some manual processes, such as scheduling of staff, may improve efficiency. However, a significant portion of the department's work is to maintain a security presence driven largely by the risk level of inmates and the physical structure of the buildings it secures. Such work has little opportunity for efficiency cost savings.

Some of the increase in work hours has been to train newly hired deputies. However, other factors changed the workload in key areas. This report focuses on four areas of the Sheriff's workload, which required 1.3 million hours of staff time in fiscal year 2017-18: operating jails, services for Public Health, security and bailiff services to the courts, and administering the electronic monitoring alternative to incarceration program. For each of the four functions in FY 2017-18, 15 to 28 percent of staff hours were overtime. In many situations, paying for overtime is less expensive than hiring additional full-time staff because there

**Exhibit 1. Although the Sheriff Has Hired to Fill Nearly All of Its Budgeted Positions, Its Total Work in Fiscal Year 2017-18 Still Exceeded the Budget by 238 Full-Time Equivalent (FTE) Positions**

**Four-Year Change**

- Total Work: 13% ▲
- FTE: 5% ▲
- Budgeted FTE: 1% ▼
- Gap: 5% ▲

\* The number of budgeted FTE available civilian positions in each department in the budget. The fiscal year 2018-19 budget includes 1,019 FTE. Source: Auditor analysis of city payroll data and budget documents.

**CONFIDENTIAL DRAFT - DO NOT DISTRIBUTE**

Workload and Staffing Audit Interim Key Issue Report - Workload and Staffing | CONFIDENTIAL DRAFT - DO NOT DISTRIBUTE | 1

Ben Rosenfeld  
Controller  
Todd Rybakom  
Deputy Controller

**OFFICE OF THE CONTROLLER**  
CITY AND COUNTY OF SAN FRANCISCO

## MEMORANDUM

TO: Government Audit and Oversight Committee, Board of Supervisors

FROM: Mark de la Rosa, Acting Chief Audit Executive, City Services Auditor

DATE: August 14, 2019

SUBJECT: City Services Auditor Summary of the Implementation Status of Recommendations Followed up on in Fiscal Year 2018-19

The City Services Auditor (CSA) of the Office of the Controller (Controller) follows up on all recommendations it issues to departments of the City and County of San Francisco (City) every six months after original issuance. CSA reports on the results of its follow-up activity to the Board of Supervisors' Government Audit and Oversight Committee. This process fulfills the requirement of the San Francisco Charter, Section 81.102, for auditors to report on their efforts to address the Controller's findings and, if relevant, report the basis for deciding not to implement a recommendation.

The regular follow-up begins when CSA sends a questionnaire to the responsible department requesting an update on the implementation status of each recommendation. CSA assigns a summary status to the report or memorandum for each responsible department according to the status of each recommendation. The statuses are described in the table below.

Summary Status	Status of Recommendations	Further Regular Follow-Up?
<b>All closed</b>	All closed	No
<b>Open</b>	At least one open, including any that the department contests	Yes

Based on its review of the department's response, CSA assigns a status to each recommendation. A status of:

- **Open** indicates that the recommendation has not yet been fully implemented.
- **Contested** indicates that the department has chosen not to implement the recommendation.
- **Closed** indicates that the response described sufficient action to fully implement the recommendation or an acceptable alternative or a change occurred to make the recommendation no longer applicable or feasible.

Also, CSA periodically selects reports or memorandums for a more in-depth, field follow-up assessment, in which CSA will verify the implementation status of the recommendations.

CITY HALL • 1 DR. CARLTON • GOODETT PLACE • ROOM 316 • SAN FRANCISCO, CA 94102-4004  
PHONE 415-554-7500 • FAX 415-554-7466

# Processes (Continued)

7

- Policies and Procedures
- Templates
  - Full Report
  - Memo
  - Interim Briefs
  - Bulletin
  - Quarterly & Annual Reports
- Guidelines
- Regular Distribution Lists
- Quality Assurance Reviews & Tips
- Brown Bags, Lunch & Learn
- Performance Measures

CSA Audits: Report Processing Checklist	
1.	EDIT 1: Team submits draft report (pre-independent review) to Quality Assurance (QA) editor for first edit.
2.	COLD READ: For projects >500 hours, team submits report to cold reader.
3.	INDEPENDENT REVIEW: (This step does not apply to AR, IT, or operations reports.) <ul style="list-style-type: none"><li>a. Team submits referenced report to QA independent reviewer.</li><li>b. Team responds to notes, and reviewer clears them.</li></ul>
4.	CAE REVIEW 1: Team submits draft report to chief audit executive (CAE) for review and approval.
5.	REPORT REVISIONS: Team submits any new and significant edits to CAE editor and independent reviewer.
6.	PROOFREAD 1: Team provides draft report to QA proofreader, (chain copy to Rachel Johnson)
7.	DEPUTY CONTROLLER REVIEW 1: <ul style="list-style-type: none"><li>a. QA proofreader submits report to deputy controller, copying the team.</li><li>b. Team reviews and acts on comments from deputy controller in consultation with CAE.</li><li>c. Team submits any significant edits to CAE editor and independent reviewer.</li><li>d. Team drafts response to deputy controller's comments and submits to QA proofreader to reply.</li></ul>
8.	DRAFT TO AUDITEE: Team: <ul style="list-style-type: none"><li>a. Prepares transmittal e-mail to send draft report from CAE to auditee for review and response. (Refer to Audit Reports Draft E-mail list) to save department's designated locations for distribution.)</li><li>b. Submits transmittal e-mail and Recommendation and Response Form to QA editor.</li><li>c. Sends CAE and senior operations administrator QA-approved transmittal e-mail including:<ul style="list-style-type: none"><li>1. Draft report in PDF with confidential language changed. (Password-protected for confidentiality reports.)</li><li>2. Recommendation and Response Form in Word format.</li></ul></li><li>d. Verifies CAE or senior operations administrator sends e-mail from CAE's account.</li></ul>
9.	REPORT ISSUANCE DOCUMENTS: Team prepares and submits the following to the QA editor: <ul style="list-style-type: none"><li>a. Report Distribution Checklist For AR, PLC, HSS, Port, MTA reports, refer to Audit Reports Draft E-mail List</li><li>b. Advance notification e-mail to department regarding pending issuance of report or memo.</li><li>c. Copy controller, copy controller, audit deputy director, report issuer, and QA team.</li><li>d. Report summary e-mail for report issuance.</li><li>e. Final.</li><li>f. Banner/SlideShow: If applicable, Counsel with CAE whether report should appear on CON website home page when issued. If CAE wants file, team drafts an image placeholder and photo or screenshot for inclusion in slideShow.</li></ul>
10.	AUDITEE RESPONSE: Team reviews auditee response to recommendations and completes CSA Status Determination column on Recommendation and Response form and incorporates cover letter and status in final report.
11.	EDIT 2: Team submits final report with auditee response incorporated to QA editor.
12.	PROOFREAD 2: Team submits report with auditee response to QA proofreader. (chain copy, no tracked changes)
13.	REPORT ISSUANCE DOCUMENTS EDIT: Team submits report issuance documents listed in Step 9 to QA editor.
14.	CAE REVIEW 2: Team submits report and QA-approved report issuance documents (see Step 9) to CAE.
15.	DEPUTY CONTROLLER REVIEW 2: <ul style="list-style-type: none"><li>a. Team submits CAE-approved report to QA proofreader to send to deputy controller.</li><li>b. Team notifies proofreader when report is to appear on CON website's banner/SlideShow. Proofreader obtains written approval from deputy controller or controller, as required by CON MIS unit.</li></ul>
16.	ISSUANCE NOTIFICATION TO DEPARTMENT: Send e-mail three working days before report issuance. (Does not apply to confidential reports.) <ul style="list-style-type: none"><li>a. Approved advance notification e-mail. (Prepare message to be sent from CAE's e-mail account.)</li><li>b. Recommendation and Response form with the status determination completed in PDF, and attached to e-mail.</li></ul>
17.	CAE SIGNATURE: Team obtains CAE's signature or approval for e-signature on report and copies QA proofreader.
18.	PDF REVIEW: Upon CAE approval, team sends final report to QA proofreader to: <ul style="list-style-type: none"><li>a. Affix e-signature and convert report to PDF.</li><li>b. Submit PDF report to QA editor for review.</li></ul>
19.	ISSUANCE: Does not apply to confidential reports, which are issued by the team. Issuance on Prods: <ul style="list-style-type: none"><li>a. Team sends final report and report issuance documents to (see Step 9) to QA proofreader.</li><li>b. QA proofreader proofs issuance documents and sends documents, including PDF report, to QA report issuer. If applicable, proofreader submits holdback notice to MIS to post report on banner/SlideShow.</li><li>c. QA report issuer issues report.</li></ul>
20.	POST-ISSUANCE ADMINISTRATION: Team: <ul style="list-style-type: none"><li>a. Verifies report issuance email link is accurate.</li><li>b. Verifies report has been issued per Report Distribution Checklist.</li><li>c. Monitors report issuance documents (see Step 9), including the approval e-mail from deputy controller.</li><li>d. Records report and auditee information in auditee survey spreadsheet at \Audits\Audits Check\Audit Survey.</li><li>e. Ensures report is archived in \M\Audit\Audits ARCHIVE\1- Reports Issued. Send confidential reports/memos directly to senior operations administrator.</li></ul>

### QA Tip of the Week

**Adverbs of Frequency: Daily, Weekly, Monthly, Yearly**

When stating how often something happens, avoid writing the wordy phrase, on a \_\_\_\_\_ly basis. Instead, use **daily, weekly, monthly, quarterly, or yearly**. And remember, because **timely** is an adjective, not an adverb—weird, huh?—we have to write “(do the action) on a **timely** basis (or in a **timely** manner),” not “(do the action) **timely**.” Last, because both **biannual** and **semiannual** can mean twice in one year and **biennial** can also mean every other year, don't use either word to help avoid misunderstanding. Style Manual, Chapter 4, pp. 66, 70.

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### Test Your Knowledge

Which of these is correct?

- A. Reconciliations are to be performed on a monthly basis.
- B. The division holds its staff meetings quarterly.
- C. The department should revise its policies as needed and in a timely manner.
- D. Weekly pep talks may be the solution to the unit's poor morale.
- E. The association adopted a policy of holding its conference twice a year.

Answers: A) Incorrect (q/l monthly); B) Correct; C) Correct; D) Correct; E) Correct (avoid semiannually and biannually)

## BROWN BAG SERIES

### Security Blows Over the City

#### Overview of IT Audit Controls and Their Impact on the City

May 8, 2019

CSA Audits IT Team

Michael Bahler, Cynthia Ngo, Georg Wolff, and Nelson Ho

City and County of San Francisco  
Office of the Controller – City Services Auditor

## POWER BI

Visualizing and exploring data in a concise way for insight

### KEEP CALM AND USE CORRECT GRAMMAR

**"Let's eat Grandma!"**  
**PUNCTUATION SAVES LIVES.**

### QA Tip of the Week

**Adverbs of Frequency: Daily, Weekly, Monthly, Yearly**

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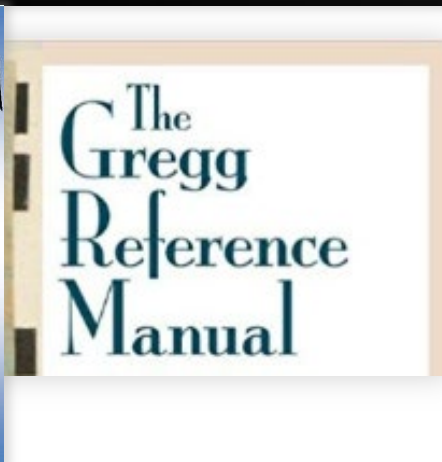
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### Test Your Knowledge

Which of these is correct?

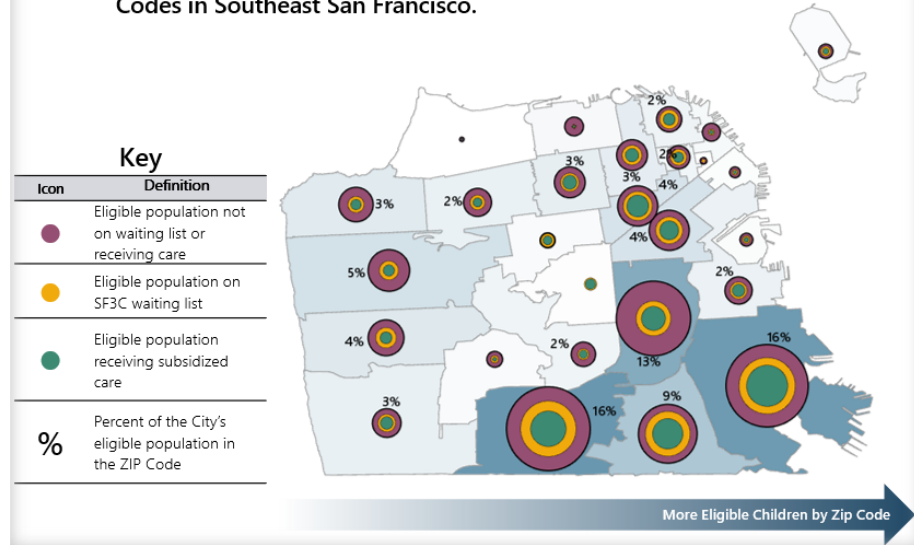
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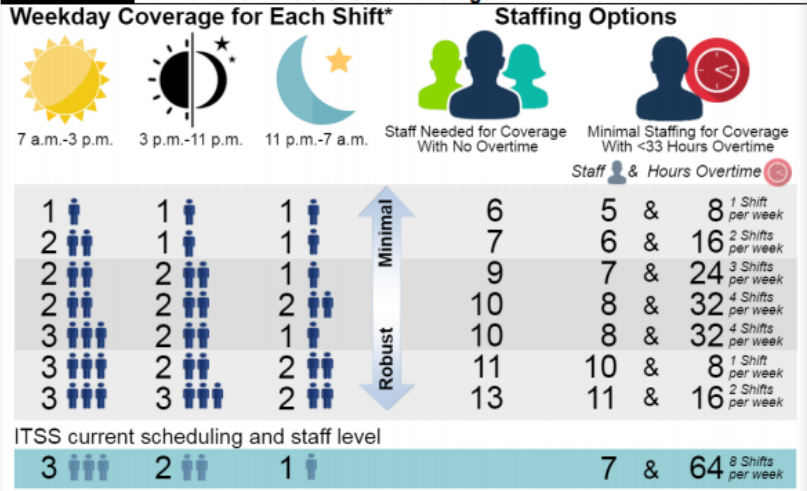


- Analytical Tools, Power BI
- Visualization, Infographic, Images/Artwork, Process Map/Flow
- Continuous Auditing Techniques
- Video Editing
- Social Media
- Other Systems & Tools

Over Half of Children Eligible but Not Participating in the City's Subsidized Childcare Reside in the Area Covered by Four Adjacent ZIP Codes in Southeast San Francisco.



**EXHIBIT 13 ITSS' Technical Support Team Staffing Levels and Overtime Needed for Various Levels of Staff Coverage**



\*Assumes one person per shift coverage for Saturday and Sunday, which is ITSS's current coverage  
 Source: Auditor analysis of ITSS technical support team's 2016 weekly schedules. For full calculations, see Appendix B.

**Nounproject.com**

Searchable database of icons that can be downloaded in custom colors and without backgrounds so they can be easily manipulated and combined as needed.

**Examples**

	DAHLIA, SF's housing database		System Database		Urban housing
	Custody Division of SF Sheriff		Maintenance		Fund reserves
	Policies and procedures		Light-rail trains		Construction
	Security vulnerability		Government		Non-compliant
	Housing families		Building design phase		Parking meter



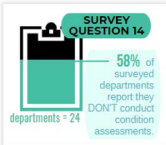
- Analytical Tools, Power BI
- Visualization, Infographic, Images/Artwork, Process Map/Flow
- Continuous Auditing Techniques
- Video Editing
- Social Media
- Other Systems & Tools

### Piktochart.com

Web-based tool for creating engaging visuals. It allows you to do things that are not easily done in Microsoft products or other standard tools.

#### Examples

Create percentage charts with custom shapes



Create icon matrix visuals



The City does not consistently follow leading practices in four areas of facilities maintenance. CSA focused on maintenance of above-ground structures and excluded infrastructure assets.

<b>No</b>	<b>Authority</b> <i>Strategic direction</i>	<ul style="list-style-type: none"> <li>Three departments play significant roles, but do not have authority to provide strategic direction, set citywide policy, or establish performance measures for sustainable facilities maintenance.</li> </ul>																
<b>Some</b>	<b>Data</b> <i>Data-driven decisions</i>	<ul style="list-style-type: none"> <li>System limitations* inhibit the City from gathering complete and accurate maintenance data.</li> </ul>																
<b>Some</b>	<b>Life Cycle</b> <i>Life-cycle approach to maintenance</i>	<table border="0"> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>Design</b></td> <td><b>Ongoing</b></td> <td><b>Renewal</b></td> <td><b>Disposal</b></td> </tr> <tr> <td>Consider ease and cost of maintenance when designing facilities.</td> <td>Implement a risk-based maintenance program.</td> <td>Optimize a renewal schedule for facilities.</td> <td>Perform cost-benefit analysis of renewals versus disposal.</td> </tr> <tr> <td><b>Inconsistent</b></td> <td><b>Inconsistent</b></td> <td><b>Inconsistent</b></td> <td><b>Yes</b></td> </tr> </table>					<b>Design</b>	<b>Ongoing</b>	<b>Renewal</b>	<b>Disposal</b>	Consider ease and cost of maintenance when designing facilities.	Implement a risk-based maintenance program.	Optimize a renewal schedule for facilities.	Perform cost-benefit analysis of renewals versus disposal.	<b>Inconsistent</b>	<b>Inconsistent</b>	<b>Inconsistent</b>	<b>Yes</b>
<b>Design</b>	<b>Ongoing</b>	<b>Renewal</b>	<b>Disposal</b>															
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<b>Inconsistent</b>	<b>Inconsistent</b>	<b>Inconsistent</b>	<b>Yes</b>															
<b>No</b>	<b>Funding</b> <i>Transparency and accountability</i>	<ul style="list-style-type: none"> <li>The City underfunds facilities maintenance.</li> <li>The City does not know the total amount spent on maintenance because system limitations* hinder consolidating the relevant data.</li> </ul>																

\* After the audit period, the City replaced its financial and procurement system, which eliminated many of the system limitations identified in this report.



WATCH SFGovTV - The Government Channel

### EXHIBIT 1 TNCs Must Pay the Airport for Trips That Occur Within the Airport's Geofence



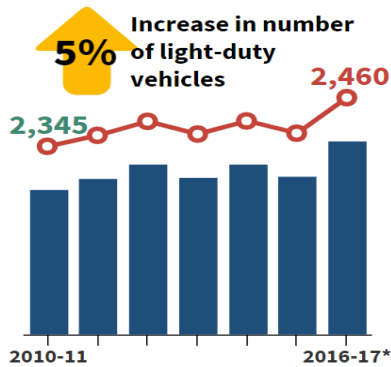
# Examples of Audits

10

## Fleet Management Performance Audit

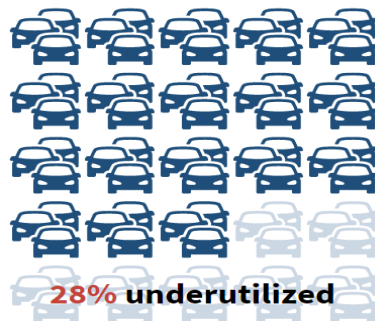
The objective was to assess whether the City effectively manages the life cycle of its fleet, specifically acquisition, utilization, maintenance, and disposal.

### WHAT WE FOUND



The number of light-duty city vehicles increased from July 2010-June 2017.

1,533 light-duty vehicles



28% of light-duty vehicles with telematics installed were underused.

- **General Services Agency – Central Shops/Fleet Management** has successfully implemented many key strategic initiatives but has not been empowered to carry out its mission to manage the City's fleet in a cost-effective and sustainable manner. The City spent \$229,100 in FY 2016-17 maintaining 232 old, high-mileage, and underused vehicles and does not have an optimal or adequate process for deciding when or if to dispose of a vehicle.

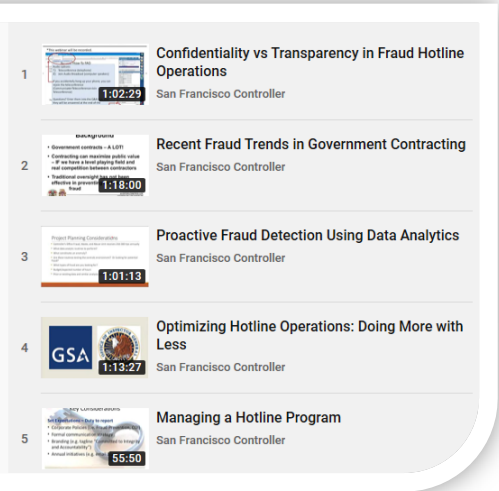
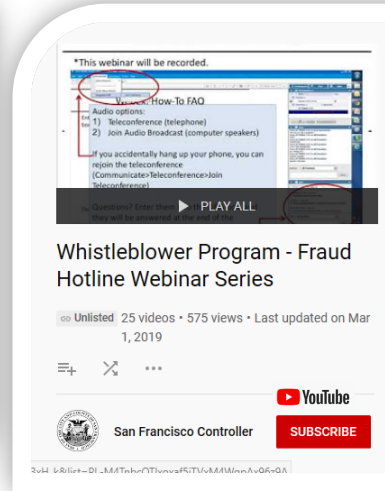
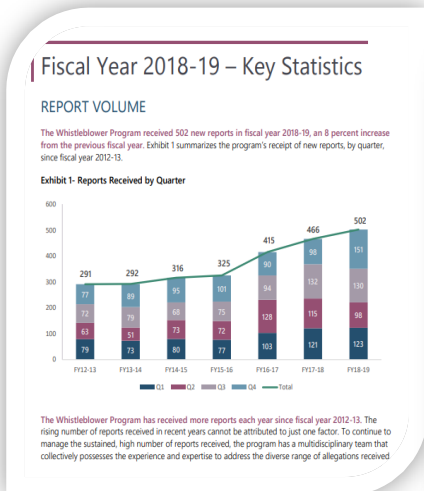
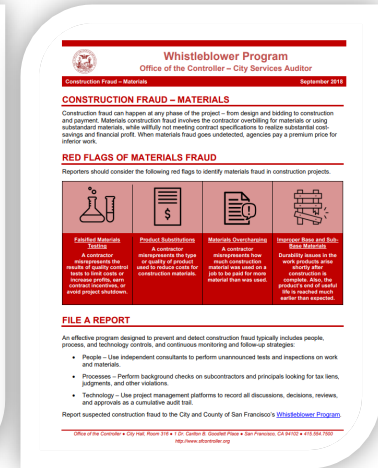
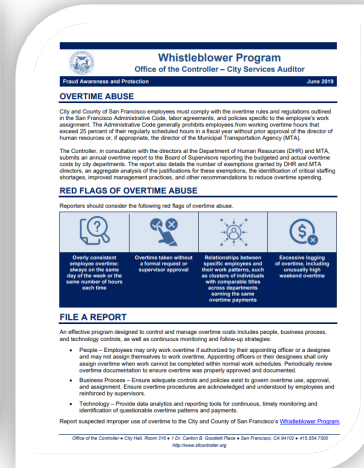
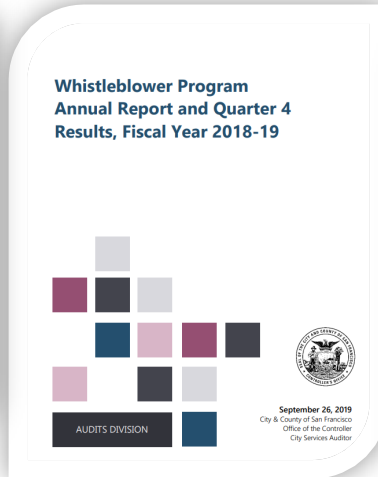
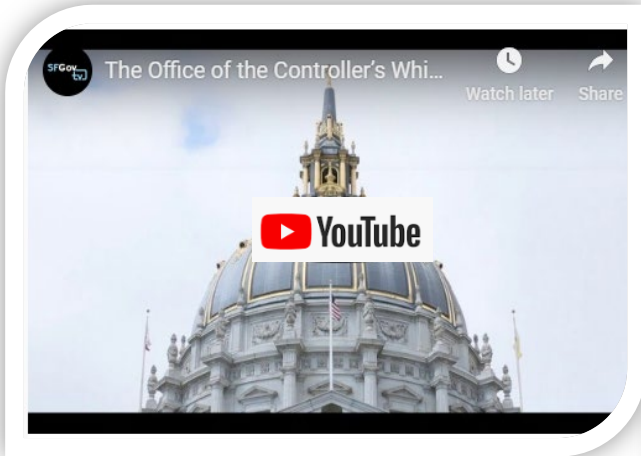
The screenshot shows a tweet from SF Controller @sfcontroller. The tweet text is: '#Audit finds #FleetManagement must be repositioned in the vehicle procurement process to right-size the @SFGOV fleet and maximize the #ZEV ordinance's benefits. To better implement the ordinance, the City must clarify the statute and right-size its fleet. openbook.sfgov.org/webreports/det...'. Below the tweet is a bar chart with two bars: 'Replace 846 light-duty passenger vehicles' for '\$20 - 24 million' and 'Install charging infrastructure' for '\$5 - 14 million'. The x-axis ranges from \$0M to \$25M. Below the chart, it says 'The City could save \$9 - 10 million by first right-sizing its fleet'.

**Visuals & Social Media:** Summarized the key findings in our Executive Summary through infographics on trends over time, percentage of underutilization, and potential savings.

# Examples from the Whistleblower Program

## Whistleblower Program

Our Whistleblower Program uses various media and tools to promote and report on program activities.



# Examples from the Construction Audit Program

## Construction Audit Program

Our Construction Audit Program also uses various tools & strategies to report on audit activities.

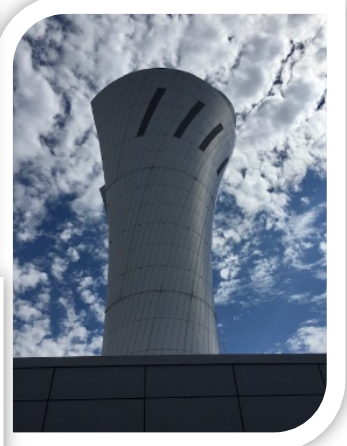
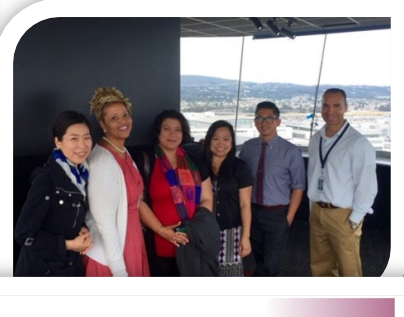
**City and County of San Francisco**  
Office of the Controller

### Surviving an Audit

(& the Importance of Auditing)

Presented by the Controller's City Services Auditor Division (CSA):  
Tonia Ledija, Director of City Audits  
Mark de la Rosa, Lead Audit Manager

San Francisco Public Works University  
April 9, 2015; 9:00 a.m.  
30 Van Ness - 5th Floor



City and County of San Francisco CSA Audits

March 2007  
Volume 5, Issue 1

### Construction Audits in the News

#### POTRERO HILL'S BIGGEST HOUSING PROJECT STARTS WITH PLENTY OF HOPE

Without so much as a press release or ceremonial groundbreaking, the biggest housing project in the history of Potrero Hill got underway on a weekday on the southeast corner of 49th and Convent streets.

After a decade of planning, the so-called Hope SF project on Potrero Hill is ready to go. The subdivision plan is to transform an isolated public housing development into a diverse, mixed-income neighborhood over the next decade. The project will include 600 units of replacement public housing, along with 300 below-market rate housing units and another 300 market rate units that will be a mix of rental and resale.

The project was one of two Hope SF projects the Board of Supervisors unanimously granted initial approval on January 24th. Supervisor Mark Collins, whose district includes both Potrero Hill and Noe Valley, said the approvals represent a new era for how the city should approach and develop projects. "This is a big moment for our city. It shows a big investment for District 10," said Collins. "It has the ability to transform lives, to save lives, to improve life expectancy."

The Hope SF approach is a departure from earlier urban renewal schemes because of the scope of the plan in the idea that existing residents will not be made to move. In contrast to the Fillmore redevelopment of the 1970s, where 1,000 residents were forced to leave their homes and 4,000 apartments were demolished, Hope SF includes first - existing residents are moved into new buildings before the old, dilapidated ones are torn down. Read the full article [here](#).

San Francisco's Big City Ahead of Suburbs

2017 Meeting to Regulate the Central Longport Damages Follows the Bay Area Summer Months

Senate Does More to Work With Trump on Infrastructure

Paula Taylor Should Credit for California Statewide Infrastructure Project

After Six Months Hold Openings in Area, San Francisco Set to Open Four in 2017

State Agency Investigating San Francisco Supervisor Construction Failure

### Results of Construction Office of the Controller - City Services Auditor

Results of Construction Reports in Fiscal Years 2014-15 Through 2016-17

The City and County of San Francisco (City), through the Office of the City Services Auditor (CSA), conducted 15 construction-related audits, assessing city departments during July 2014 through June 2017. The objectives of these audits were to determine whether general obligation bond funds were spent in accordance with the bond covenants, project costs were within industry standards, all funded construction projects, and contract provisions and procedures were followed. The reports include findings and recommendations from the reports themselves for specific findings and recommendations.

#### IMPROVING OVERSIGHT OF CONSTRUCTION PROJECTS

Below is a summary of all CSA report findings and identified risks related to construction projects for fiscal years 2014-15 through 2016-17. (To see the specific findings and recommendations by department, please go to the individual reports, a list of which, with a link to each report, begins on Page 3.)

Reported Finding & Mitigation	Risk to Be Managed and Minimized
Some departments should strengthen change order documentation and adhere to contract requirements.	<ul style="list-style-type: none"> <li>Departments risk incurring a liability for additional, unneeded work, increased costs, and delayed payments to the contractor due to financial disputes.</li> <li>It may be difficult for the department or a project manager to manage costs and schedule.</li> <li>Departments may have less legal recourse against contractor bonding companies if problems with work arise.</li> </ul>
Some departments do not have a proactive, strategic approach to construction safety management and do not always consider safety as a key component to the construction bidding and contracting process.	<ul style="list-style-type: none"> <li>Departments may award contracts to bidders that are unreasonable in terms of safety, leading to safety incidents and injury lawsuits.</li> <li>Inconsistent communication of expectations across projects could occur.</li> <li>Contractors may be less likely to experience direct consequences for allowing unsafe conditions, whether caused by willful violations or carelessness.</li> <li>There could be important trained staff at construction sites.</li> </ul>
Some departments should better monitor costs.	<ul style="list-style-type: none"> <li>Project costs could be over- or understated.</li> <li>Departments may be paying more for work than they should be for paying for work that is out of scope or unallowable.</li> <li>Cost overruns may lead to project disruptions or reductions in the scope of work.</li> </ul>

Office of the Controller - City Hall, Room 376 • 1 Dr. Carlton B. Goodlett Place • San Francisco, CA 94102 • 415.554.7500  
<http://www.auditcontroller.org>

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

### CITYWIDE CONSTRUCTION: Adopting Leading Practices Could Improve the City's Construction Contractor Bid Pool

May 20, 2014

### University of Public Works presents: Lessons From Past Audits

## AUDIT

STANDARDS RESEARCH PROCESS EXAMINATION OBJECTIVE ACCOUNTABILITY QUALITY

This course, presented by the City Services Auditor (CSA) - Audits Unit, will review observed themes from recent construction audits focused on contract compliance, construction project oversight, and cost monitoring. We will also discuss the findings made and recommendations given by the CSA in some recent construction audits. The goal of this discussion is to provide attendees with a better understanding of best practices in construction projects and how to implement these practices in future projects.

About the presenter:  
Kester Wang joined CSA's construction performance auditing group as a senior auditor in 2014. Kester started his career working for the California State Auditor's Office, where he conducted performance and financial audits of state agencies such as the Department of General Services and Department of Transportation. Kester holds a doctorate degree in Economics and Public Policy from UC Berkeley and is a Certified Public Accountant.

Amanda Kelley is a senior auditor who joined CSA in 2016. Amanda has worked on a variety of large performance audits, including compliance and construction audits. Her construction audits have included a risk and change order for the San Diego-Pasadena renovation project and a contract close-out audit of terminals at the San Francisco International Airport. Amanda holds a doctorate degree in Sociology from San Jose State University.

Send an email to [University@Mjow.org](mailto:University@Mjow.org) and cc your supervisor and training liaison if you plan to attend.

Tuesday, March 26, 2019  
Building a Learning Organization  
30 Van Ness Ave  
Suite 3900

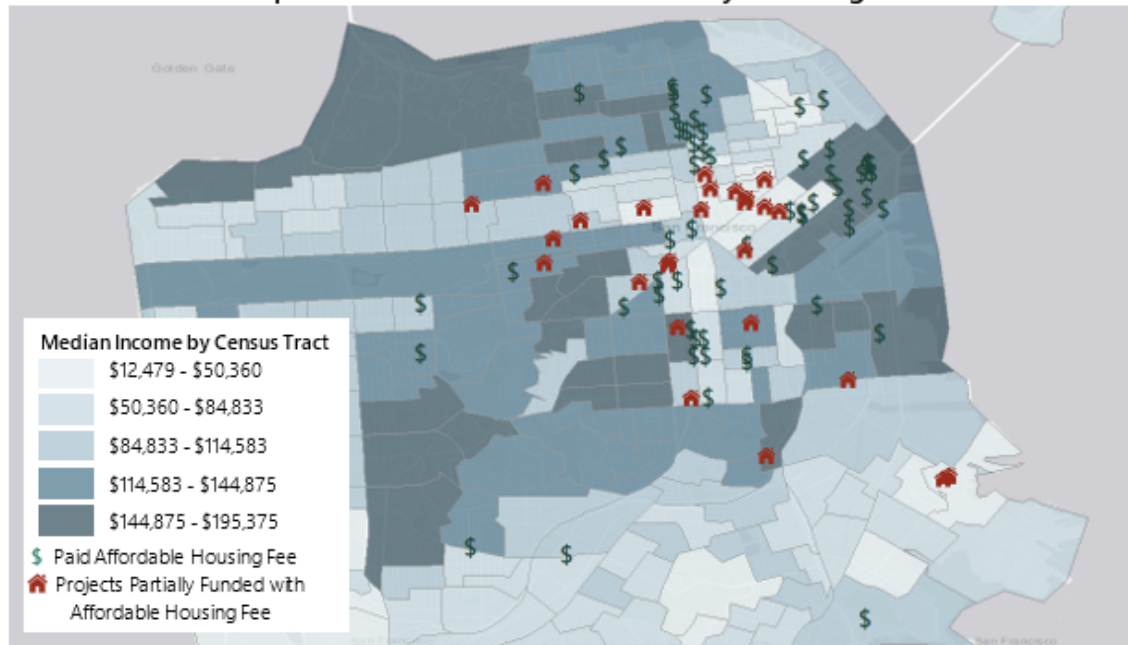
## Below Market-Rate Housing Eligibility Audit *(in process)*

The objective is to assess whether the department has adequate controls over determining households' eligibility to rent below market-rate housing program rental units.

### WHAT WE FOUND

Allowing an in-lieu fee option for developers who do not want to include affordable rental units in their residential properties contributes to a concentration of low-income households in certain areas.

**Exhibit 19: The Fee Option Shifts Affordable Units Away from High-Income Areas**



- Analytics & Visual:** Used ArcGIS to:
- Plot locations for which developers paid a fee instead of building affordable units.
  - Plot locations of housing built with fee revenue.
  - Overlay income data, demonstrating that fee revenue comes from high-income areas to fund housing in low-income areas.

Note: The City's affordable housing data has problems, as discussed in [Finding 3.1](#).

Source: MOHCD, *Pipeline of Residential Projects with Inclusionary Requirements*, updated June 4, 2018; Planning Department, *Fiscal Year 2014-15 and 2015-16 Biennial Development Impact Fee Report*

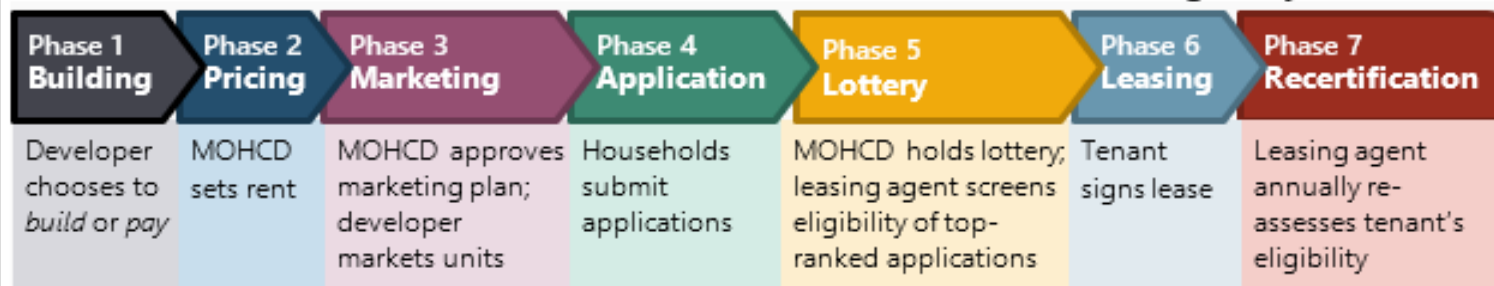
# Examples of Audits

## Below Market-Rate Housing Eligibility Audit *(in process)*

### WHAT WE FOUND

The process for awarding BMR rental units to eligible tenants is complex.

**Exhibit 4: The BMR Rental Housing Process Has Seven Phases, From the Developer's Decision to Build a BMR Unit to Annual Recertification of Tenant Eligibility**



- 1 | Building
- 2 | Pricing
- 3 | Marketing
- 4 | Application
- 5 | Lottery
- 6 | Leasing
- 7 | Recertification

**Finding 1.1: MOHCD has effective controls to prevent abuse of the BMR rental program.**

MOHCD has strong controls to ensure an impartial award process for BMR rental units and prevent abuse, such as providing applicants with confirmation and updates, removing duplicate applications, and preventing units from being listed on short-term rental platforms. Specifically, MOHCD's lottery process is

- 1 | Building
- 2 | Pricing
- 3 | Marketing
- 4 | Application
- 5 | Lottery
- 6 | Leasing
- 7 | Recertification

**Finding 2.1: MOHCD must improve monitoring to detect errors that could result in ineligible tenants renting BMR units.**

MOHCD does not have an adequate review process to identify and correct mistakes and omissions in application materials and leasing agents' monitoring documents. Consequently, MOHCD incorrectly awarded a unit to an applicant

**Visual:** We summarized this process in the report's background section. To help readers track which parts of this complex process each finding is related to, we put a key at the beginning of each finding.

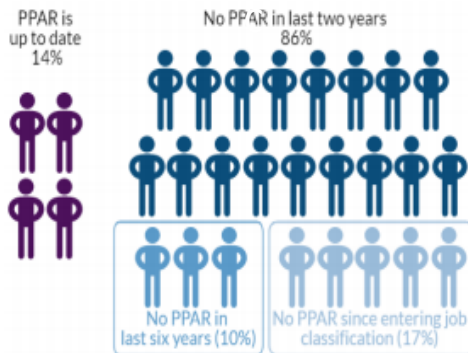
## Library IT Governance Audit

The objective was to assess whether the library had strong controls to ensure governance that complied with best practices for an IT function.

### WHAT WE FOUND

The library's IT unit did not systematically complete performance appraisals for its staff which contributed to ongoing performance weaknesses.

#### Exhibit 9: IT Division Performance Plan and Appraisal Completion Rate



Source: Auditor's analysis of Library IT PPAR completion tracking data.

**Tweet**

SF Controller @sfcontroller

#SFAudit finds @SFPublicLibrary IT division must adopt a #governance framework to improve #accountability and mature beyond reactive operations. #GovernmentIT #ITProjectManagement #MaturityModel #ITAudit #ITAuditing [openbook.sfgov.org/webreports/det...](https://openbook.sfgov.org/webreports/det...)

**ITIL IT Function Maturity Model**

- Level 5 **Optimized**: A self-contained continuous process of improvement is established, resulting in a preemptive approach.
- Level 4 **Managed**: Processes become service-focused with objectives and targets that align with organizational goals. Processes are monitored, measured, constantly improved, and demonstrate good practice.
- Level 3 **Defined**: Procedures are now standardized, documented, and communicated. Processes have an owner and formal objectives and targets with allocated resources. Focused on efficiency and effectiveness.
- Level 2 **Repeatable**: Processes or functions follow a regular pattern. Errors are likely due to high degree of reliance on the knowledge of individuals. Focused on efficiency.
- Level 1 **Reactive**: Processes or functions are ad hoc, disorganized, and chaotic. Organization recognizes that challenges exist and need to be addressed.
- Level 0 **Absence**: No structure, consistency, or defined responsibilities exist.

**San Francisco Public Library IT Division**

**Visuals:** Combining icons from NounProject.com within Piktochart.com, represented each employee with an icon grouped according to whether or not they received an appraisal.

# Examples of Audits

16





## Procurement Card Program Audit

The objective was to determine departments' compliance with the Procurement Card (P-Card) program.


### WHAT WE FOUND

Of the seven audited department, only two demonstrated satisfactory procurement method usage of their P-Cards in every instance. Almost all (95 percent) of the 147 tested P-Card purchases in 2016 did not comply with the then-authorized, categorical usage permitted for P-Card procurements, under city accounting and procurement policies and procedures.

#### Exhibit: Control Weaknesses Found in the 140 Noncompliant P-Card Payments

Type of Weakness	Number	%		Increases Risk That
Prohibited purchases	118	80%		Fraud or misuse of city funds may occur without management's knowledge.
Duties not segregated	13	9%		Errors, both intentional and unintentional, may go undetected and assets may be misappropriated.
Lack of required documentation	138	94%		Fraud or misuse of city funds may occur. Without sufficient documentation, there is less assurance that payments are for city business.
Departmental P-Card policy is less restrictive than city P-Card policy	3*	43%		Staff may circumvent policies.

Note: \*Three departments had P-Card policies that are less restrictive than city policy.



### Procurement Card Program Audit

Office of the Controller – City Services Auditor


March 2019

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**What We Audited**

The City Services Auditor (CSA) of the Office of the Controller (Controller) audited departments' compliance with the Procurement Card (P-Card) program of the City and County of San Francisco (City), which was implemented in 2016. As of the end of 2016, P-Cards had been issued to 47 employees in seven departments. The City's P-Cards are credit-limited charge cards issued by U.S. Bank. In 2016 the seven departments participating in the P-Card program executed 380 transactions totaling \$28,779. The average transaction amount was \$76.

**What We Found**



The seven departments that participated in the P-Card program in 2016 were the Department of Emergency Management, Department of Public Health, Department of Technology, Human Services Agency, Office of the City Attorney, Office of Economic and Workforce Development, and San Francisco Public Utilities Commission. Of these, only two departments demonstrated satisfactory procurement method usage of their P-Cards in every instance. Almost all (95 percent) of the 147 tested P-Card purchases in 2016 did not comply with the then-authorized, categorical usage permitted for P-Card procurements, under city accounting and procurement policies and procedures. That is, P-Cards were to be used only for:

- Emergency purchases during declared emergencies and natural disasters.
- Purchases related to travel, training, or other employee reimbursement items.

**More Oversight, Improved and/or Updated Policies and Procedures Should Be Considered**

To ensure city departments use appropriate procurement methods and that city funds are used appropriately for city business purposes and in accordance with city policies, the Controller's Accounting Operations Division, which is the City's P-Card administrator, should:

- Implement more frequent or effective monitoring to ensure all P-Card purchases comply with city policies and procedures.
- Update the P-Card policies and procedures manual to reflect current city business needs for approving appropriate information technology purchases, stored value card purchases, and food purchases made with a P-Card.
- Ensure city departments use purchase orders, not P-Cards, for recurring purchases.
- Direct departments to provide initial and ongoing training to cardholders on appropriate uses of P-Cards and follow up with departments to ensure the training occurred.
- Periodically review departmental roles and, when applicable, direct departments to segregate incompatible duties to mitigate the risk of error and fraud.
- Remind departments to collect and retain all required supporting documentation, as described in city P-Card policies and procedures.
- Direct departments to ensure their P-Card policies and procedures do not expand the allowed uses of city P-Cards.

---

2 | Procurement Card Program Audit (March 2019), City Services Auditor

**Analytics:** Used ACL to identify exceptions.  
**Reporting:** Summarized results in a bulletin format.



# Examples of Audits

## DPH Environmental Health Branch (EHB) Audit

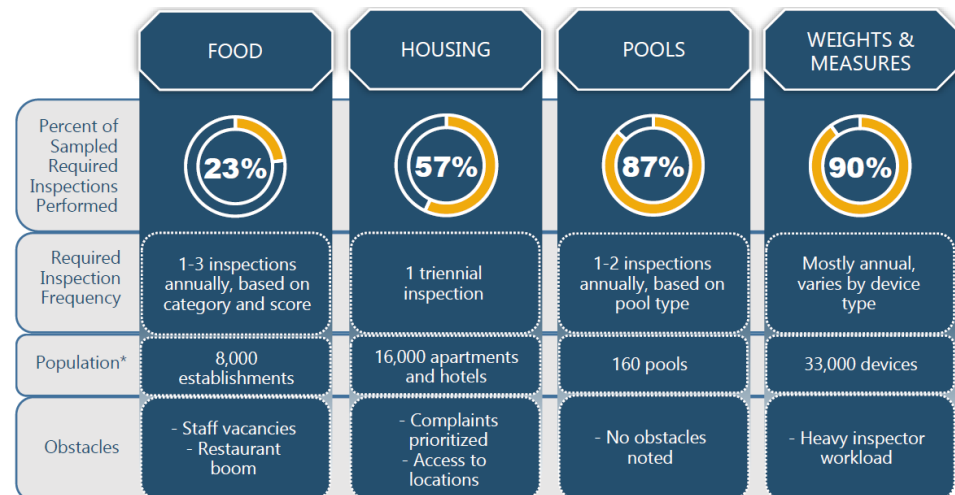
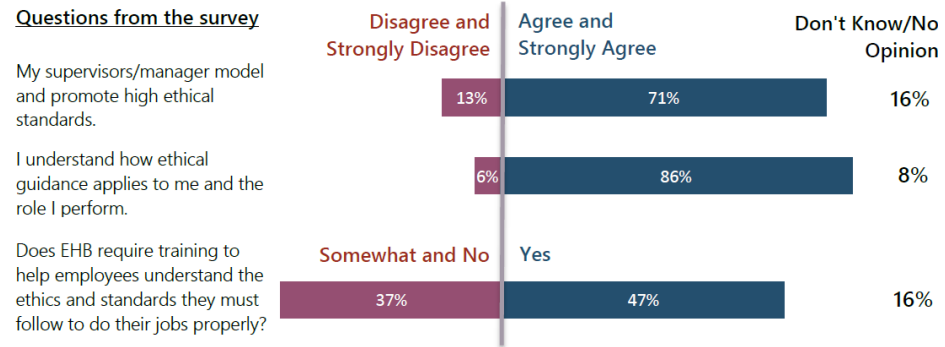
The objectives were to determine whether the EHB’s programs have an infrastructure that promotes values and ethics and whether the programs recover their costs through their fees.

### WHAT WE FOUND

Opportunities exist for DPH to improve EHB’s ethical climate, inspection and billing processes, and system capabilities. CSA found:

- Management and staff survey responses indicate an overall good ethical climate with the need to improve in some areas, such as ethics training.
- The four audited programs do not conduct all required inspections and inconsistently perform re-inspections, leaving some facilities unexamined for public health risks and code violations.

**Visuals:** Summarized the survey results using bar graphs with percentages. Presented key facets of our findings in a chart with most critical elements and descriptions.



# Examples of Audits

18

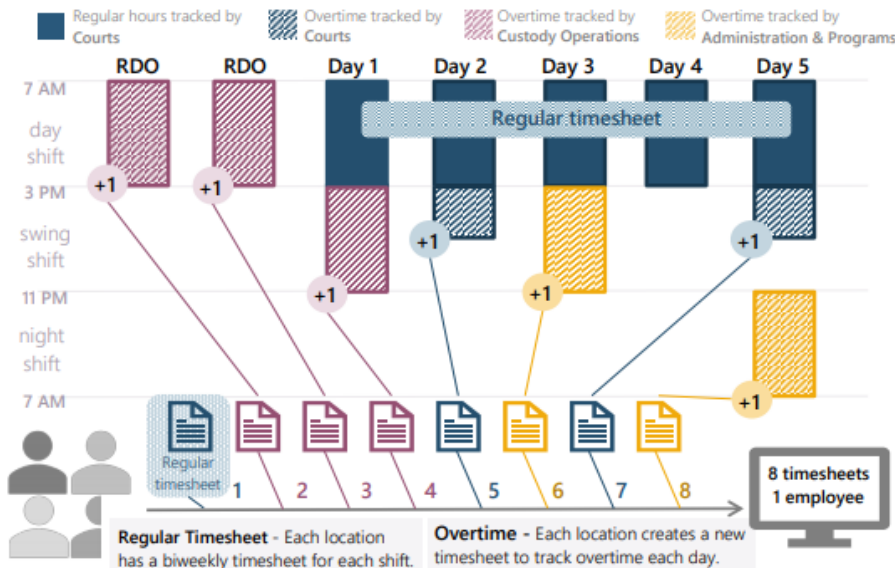
## Sheriff Staffing

The objectives were to determine whether the Sheriff has appropriate framework for managing and monitoring its staffing activities and assess scheduling's impact on employee performance and safety.

### WHAT WE FOUND

The Sheriff's timekeeping and payroll process was highly manual, making it vulnerable to errors. The team found multiple instances of payroll staff having to correct records of previous pay periods because of such errors.

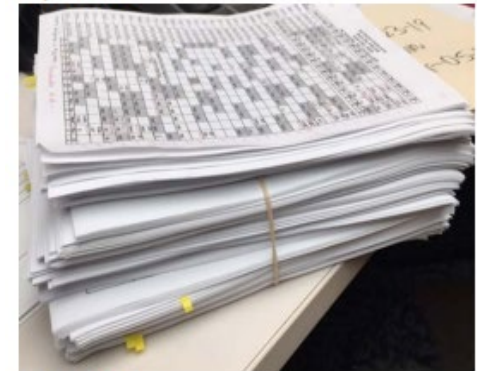
**Exhibit 32: Payroll is Complicated Because Each Employee May Have Multiple Timesheets**



**Time Entry** – According to staff, 3.5 payroll employees manually enter each timesheet for each employee and review each individual's time to ensure overtime pay complies with MOU and Fair Labor Standards Act.

Source: Auditor analysis based on interviews of payroll staff and Sheriff's policies and procedures

**Exhibit 31: The Sheriff's Staff Must Process a Large Stack of Paper Timesheets Each Pay Period**



Source: CSA photo

### Visuals:

- Photograph to show impact on administrative workload.
- Diagram in PowerPoint to show how timekeeping process results in complexity and numerous documents for each employee each pay period.

# Examples of Audits

19

## SFPD Use of Force Data Collection & Reporting *(in process)*

The objective is to assess controls over collecting and reporting on uses of force by officers. *Interim Report.* Focuses on one subobjective to assess the quality of published reports on use of force.

### WHAT WE FOUND

The two key reports that SFPD publishes with information on officers' use of force do not comply with best practices.

**Visual:** Succinctly list best practices with visual indicators of whether the two reports comply. Icons include symbol as well as color to ensure color-blind readers can easily interpret the visual.

Exhibit 1: The Police Department Can Improve Its Use-of-Force Reports by Aligning Them With Best Practices

Best Practices for Reporting Data		EIS Report	96A Report
Context	Reports should provide context to assist users in interpreting data and facilitate informed decision making.	✘	⊖
User needs	Reports should include data that is summarized, stratified, and provided in appropriate detail to meet the needs of stakeholders relying on the data.	✘	✔
Key points	Reports should include a concise and organized executive summary to improve the structure of the report and ensure users can easily follow relevant points.	✘	⊖
Visualization	Reports should represent data, especially more complex data, through graphics that accurately show trends, relationships, and the most significant information.	✘	⊖
Open Data	Data that supports reports should be available to increase public trust.	✘	✘
Accuracy and completeness	Stakeholders should be able to rely on the reports to make informed decisions.	CSA will assess this in its full audit**	
✔ Complies with best practice ⊖ Partly complies with best practice ✘ Does not comply with best practice			

\*\*As part of its full audit, CSA is assessing the accuracy and completeness of the data underlying the EIS and 96A reports.

Source: Best practices from publications on writing statistics for governments; compliance with best practices assessed by CSA.

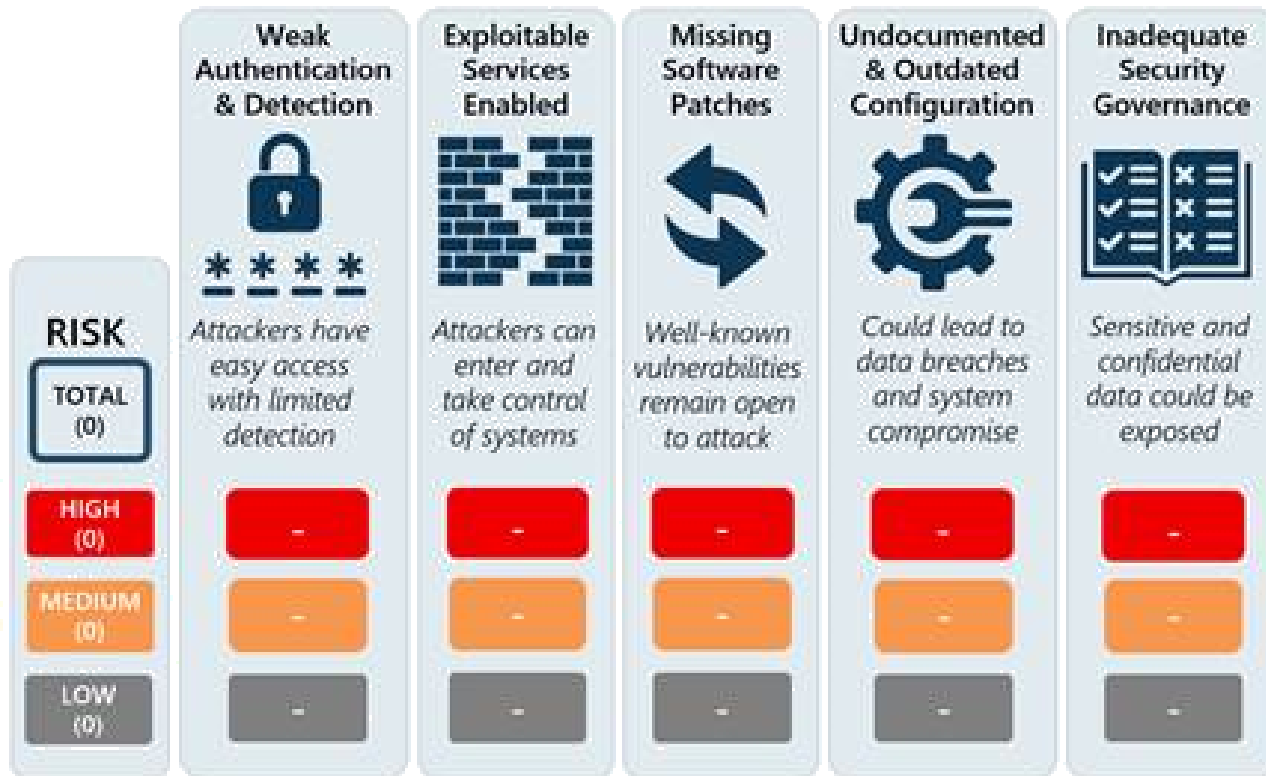
# Examples of Audits

20

## Confidential IT Penetration Test Reports

These reports provide departments information on security vulnerabilities in their network.

### WHAT WE FOUND



Visual: Summary categorizes the findings based on risk level and sorts into primary risk areas for IT security.

# Did You Effectively Communicate?

21

- How Do You Know?
- What and How Did You Communicate Your Message?
- Did You Make Yourself Available?
- Did You Track Action?
- Did You Promote Your Product?
  - Internally
  - Externally
- How Did You Decide On How Much Or How Little To Communicate?

# Did You Effectively Communicate?

22

- Track Action Taken!
  - Were Your Recommendations Implemented?
  - Did The Press Pick Up Your Story...Correctly?
  - Did Your Recommendations Reach a Diverse Audience?
  - Did You Get a Pat on the Back?

# How Did You Communicate?

23

- Report Cover/Title
- Highlights
- Factsheet (Press Page)
- Report (PDF, HTML)
- Briefings (Different Set of Documents)
- Twitter (Image)
- Email Blast (Sound Bite)

# Were You Responsive to Inquiries?

24

- Public Records Act Requests
- Press Contact
- Public Inquiries
- Legislature/Council
- Auditee



# Did You Promote Your Product?

25

- Website
- Email Blast
- Social Media
- Recipients – How Did You Create the List?
- Interested Persons
- All Staff Message
- Speaking Opportunities
- Awards

# How Do You Decide How to Communicate?

26

- Know What Key Messages You Need to Communicate
- Assess Complexity of Information
- Work With Others Who Are Not Too Close to The Information
- Determine What's More Effective (What is The Point You Are Trying to Makes?)
- Assess Value-Added (Don't Get Caught Up on The Novelties)
- Consider The Outcome and Recipient

# How Do These Stack Up?

27

- Examples...

# Other Tips for Effective Audit Communication

28

- Know your audience
- Be intentional about your decisions
- Obtain feedback from stakeholders
- Be timely and responsive
- Be proactive and innovative
- Be agile and adaptable
- Continuously improve
- Avoid jargon
- Tone is key
- Provide context
- Don't forget the "so what?"
- Keep it simple

Thank you.

Questions?