WWW.MOSSADAMS.COM
999 Third Avenue, Suite 2800
Seattle, WA 98104
T (206) 302-6500 F (206) 622-9975

MOSS-ADAMS LLP
Certified Public Accountants | Business Consultants

LATE MATERIAL
MEETING DATE 5/8/12
ITEM # 7

Acumen. Agility. Answers.

Date:	May 1, 2012
To:	Carson City Audit Committee
From:	Tom Krippaehne, Mark Steranka
Subject:	Enterprise Risk Assessment: Preliminary Recommendations for Performance Audits

Listed below are projects identified through the risk assessment process as addressing the target areas for efficiency, effectiveness, revenue enhancement, and expenditure reduction.

TIER1:SHORT-TERM PROJECTS

1. PUBLIC DEFENDER COST AND UTILIZATION STUDY	
A. AUDIT OBJECTIVE	• Evaluate the utilization and cost of public defenders to the City to determine the most cost-efficient method of delivering public defender services
B. SCOPE	• Conduct interviews with key personnel • Obtain and review historical cost data for the City's use of State and contracted public defense attorneys • Obtain and review historical State and contracted public defense attorney utilization data, including "conflict out" incidents • Evaluate alternatives, including estimated cost savings • Provide recommendations
C. SCHEDULE	• 6-8 weeks
D. EXPECTED PRODUCTS	• Public defender cost and utilization alternatives analysis • Recommendations
E. COST	• $20,000, plus expenses

2. FLEET MANAGEMENT EFFICIENCY STUDY	
A. AUDIT OBJECTIVE	• Determine whether the fleet management group could operate more efficiently
B. SCOPE	• Conduct interviews with key personnel • Obtain and review fleet replacement schedule, maintenance budget and expenditures, workload, etc. • Research and benchmark City against best practices, including fleet composition, maintenance management practices, organization structure and functions • Evaluate alternatives, including estimated cost savings • Provide recommendations
C. SCHEDULE	• 10-12 weeks

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2. FLEET MANAGEMENT EFFICIENCY STUDY	
D. EXPECTED PRODUCTS	• Fleet management service delivery alternatives • Recommendations
E. COST	• $25,000, plus expenses

3. COMMUNITY FACILITY COST RECOVERY ANALYSIS	
A. AUDIT OBJECTIVE	• Review fees, business model, and utilization of community assets, including community center, aquatics center, ice rink, and golf course • Identify opportunities to reduce General Fund subsidies to facilities
B. SCOPE	• Conduct interviews with key personnel • Obtain and review utilization, fee structure, revenues, and expenditures for each facility • Conduct industry benchmarking • Evaluate cost recovery alternatives • Provide recommendations
C. SCHEDULE	• 8-10 weeks
D. EXPECTED PRODUCTS	• Community facility fee structure alternatives • Recommendations
E. COST	• $25,000, plus expenses

4. SHARED SERVICES GROUP FEASIBILITY ANALYSIS	
A. AUDIT OBJECTIVE	• Evaluate the cost savings potential of a shared services group
B. SCOPE	• Conduct interviews with key personnel • Define shared services positions and responsibilities to review • Conduct walkthroughs of all departments and document shared services responsibilities and workload • Examine aggregate staff capacity • Assess workflow requirements • Evaluate shared services alternatives and potential cost savings • Provide recommendations
C. SCHEDULE	• 8-12 weeks
D. EXPECTED PRODUCTS	• Alternatives for shared service scenarios • Recommendations
E. COST	• $25,000, plus expenses

TIER 2: LONGER-TERM PROJECTS

1. Question 18 revenue apportionment analysis
2. Ambulance cost recovery analysis
3. Water and sewer capital project cost analysis