

Audit Report

Matched Savings Account Program Audit

January 2018



The Neighborhood Housing and Community Development Department (NHCD) did not provide adequate oversight of the Matched Savings Account program and prioritized financial benefit to program participants over stewardship of City and federal funds. Consequently, program funds were used for questionable transactions and potentially ineligible participants. We also noted particularly problematic management of program funds for small businesses, which may have violated applicable federal guidelines.

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Cover: A stack of checkbooks, <https://commons.wikimedia.org/wiki/File:Gfp-checkbooks.jpg>.

Objective

The objective of this audit was to determine whether the Matched Savings Account program is serving eligible residents and achieving program goals.

Background

The mission of the Matched Savings Account (MSA) program is to help low-income residents become financially empowered, specifically by saving for higher education, purchasing a home, or investing in a small business. The program uses a combination of City and federal funds to match and magnify participant savings.¹ For example, under the current 8:1 match rate, a participant who saved \$500 towards tuition could expect to receive \$4,000 in matching funds.² The program model and grant opportunity is not unique to the City, and is operated by many other groups across the country. In Texas alone, there are eleven other current grantees, all of which are non-profits.

Participants in the MSA program must have a source of earned income, have less than \$10,000 in net assets, and either have a household income at or below 200% of the federal poverty line, or be enrolled in certain federal programs.³ NHCD also requires that participants have legal residential status in the United States, and live within the City's full-purpose jurisdiction. However, NHCD allows participants to spend funds on purchases outside the City limits – for example, to buy a home or attend school in another city.

NHCD has operated the MSA program since 2013. Since it began, the program has served about 82 participants and disbursed at least \$298,000 in program funds.⁴ Recently, the federal government decided not to renew funding for this grant. Consequently, the program is closed to new applicants, and has until March 2018 to spend its remaining grant funds. NHCD is considering whether or not to continue to offer this program using exclusively City funds.

¹ The City contributed \$300,000 to the program from the Affordable Housing Trust Fund, which was matched by a \$300,000 federal grant from the Department of Health and Human Services.

² The grant allows entities to set their own match rate, up to 8:1. NHCD previously used a 4:1 match rate.

³ Applicants are automatically eligible if they are enrolled in the Temporary Assistance for Needy Families program (TANF) or have adjusted gross income within the federal Earned Income Tax Credit (EITC) limits and a household net worth of less than \$10,000.

⁴ Exact figures could not be determined due to the quality of NHCD's recordkeeping.

What We Found

Summary

The Neighborhood Housing and Community Development Department (NHCD) did not provide adequate oversight of the Matched Savings Account program and prioritized financial benefit to program participants over stewardship of City and federal funds. Consequently, program funds were used for questionable transactions and potentially ineligible participants. We also noted particularly problematic management of program funds for small businesses, which may have violated applicable federal guidelines.

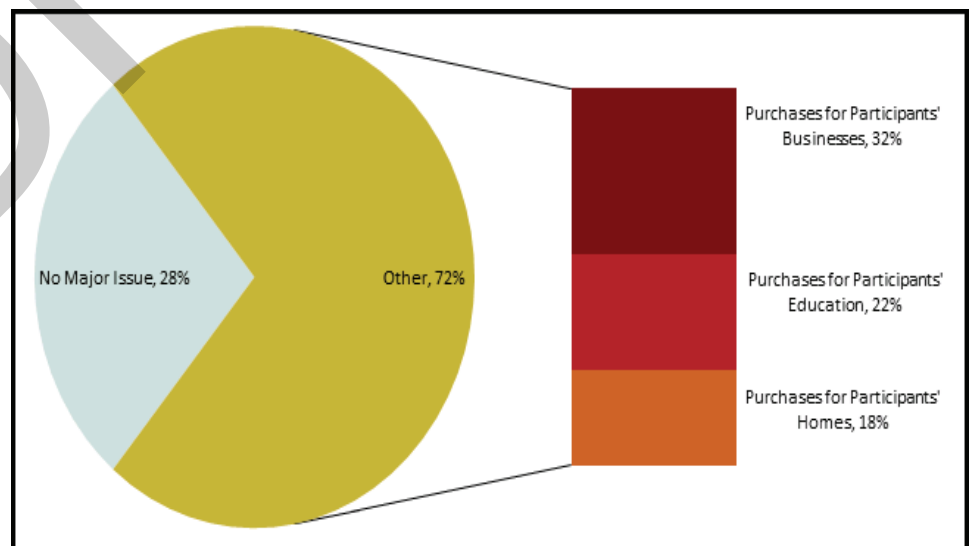
Finding 1

NHCD staff prioritized participant benefits over program oversight, resulting in program spending on questionable transactions and potentially ineligible participants.

Management routinely authorized use of program funds even though supporting documentation was missing from authorization packets.

We found evidence that 72% of the funding authorization packets we reviewed (91/126) had issues, from missing supporting documents to evidence that participants violated NHCD's written program guidelines regarding maximum and minimum savings requirements. In several instances, NHCD staff identified supporting documentation outside of the authorization packets in other locations, such as network drives or in emails stored by the program manager. However, management routinely authorized spending program funds without reviewing these records. In total, these problematic authorizations add up to \$220,000 in program funds. Although we found issues in every type of participant savings goal, we found more problems related to purchases for participants' businesses than education or home ownership purchases. See Exhibit 1.

EXHIBIT 1
Authorization Packets with Identified Issues, by Participant Savings Goal



SOURCE: Program documentation reviewed by audit team, October 2017.

Staff prioritized financial benefit to participants over stewardship of program funds.

Program staff's understanding of program goals appears to differ from federal goals. The purpose of the program, as defined by federal legislation, is to promote saving as a tool for increasing economic self-sufficiency and to help stabilize households. However, NHCD program staff and supervisors stated that the primary goal of the program is to transfer funds to participants, under the logic that providing capital to low-income individuals is an effective means of reducing poverty. Awarding funds is a key component of the MSA program. However, staff's emphasis on distributing funds appears to have affected their attitude towards the safeguarding of those funds.

Staff stated that it is not their job to consider whether a participant is telling the truth on their application.

Further, staff reported that it is not their job to consider whether or not a participant may be misstating or misrepresenting their financial situation when applying to the program. For example, the application requires applicants to provide financial statements documenting the amount of funds in their checking and investment accounts. If an applicant intended to mislead the department, it would be relatively easy to establish a second checking account with minimal funds, or to omit a particular investment from the application. The audit team inquired as to what would happen if later documentation from the applicant appeared to indicate they were not eligible – for example, if the applicant included documentation indicating that their business has \$100,000 in sales, as the auditors observed. Staff stated that it would not be appropriate to review financial eligibility after a participant had been admitted to the program, and it is true that federal guidelines do not require NHCD to reconfirm eligibility. However, if the department has reason to believe that information on the original application may be incorrect, there is a risk that public funds may be misspent if the department does not take steps to ensure participants are in fact eligible for the program.

Staff stated that their goal is to use up program funds, and that it is not their job to determine whether a participant's purchase is appropriate.

Staff also stated that it is not NHCD's responsibility to evaluate whether or not a participant's proposed use of funds is appropriate, and that this is in fact the participant's responsibility. The program supervisor asserted that the goal is to use up all of the program funds, stating the department "doesn't want to send the money back, we want the customer to benefit from the asset". Making full use of federal funds is efficient and beneficial to participants. However, program funds should only be released after they have been reviewed with the same due diligence expected any time taxpayer money is spent.

Lack of oversight and failure to review supporting documentation allowed questionable transactions to occur.

Authorizing fund disbursement without reviewing appropriate supporting documentation increases the risk that funds may be misused. For example, we found that management approved at least \$657 in program funds without reviewing supporting documentation explaining what item was purchased.

We found multiple cases where NHCD management authorized program funds based on packets that were missing key supporting documentation, such as proof that a participant was buying a house.

In multiple cases, NHCD management authorized funds without reviewing critical supporting documentation. For example, NHCD management authorized funds for home purchases without reviewing evidence that the participants in question were actually in the process of buying a home. On one occasion, NHCD staff, including the program manager, approved the use of City funds to purchase a pre-paid gift card for that same program manager in the amount of \$616.

Additionally, 27% (8/30) of funding authorization packets involving use of the City's credit card did not include evidence that the credit card use had been pre-approved. If the credit card (and therefore City funds) are used without management's prior approval, the risk that funds are used for inappropriate or illegitimate purchases increases.

In another instance, the City purchased a \$2,171 gaming desktop and monitor for a participant. While a computer may qualify as fulfilling the educational savings goal, there was no supporting documentation in the funding authorization packet to explain why the participant needed such a high-end computer. See Exhibit 2.

EXHIBIT 2 Receipt for Gaming Desktop and Monitor

Alienware Aurora R5 Base, Windows 10 Pro 64-bit English		\$2,171.97	1	\$2,171.97
SKU	Description			
210-AIEZ	Alienware Aurora R5 Base			
338-BHVJ	Intel® Core™ i7-6700K Processor (4-Cores, 8MB Cache, Turbo Boost 2.0, Overclocked up to 4.2GHz)			
519-AHCR	Windows 10 Pro 64-bit English			
450-AAGO	US Power Cord			
257-BBEH	Alienware™ 850 Watt Multi-GPU Approved Power Supply with High Performance Liquid Cooling			
321-BCDZ				
490-BDFW	NVIDIA® GeForce® GTX 1070 Founders Edition with 8GB GDDR5			
370-ACOD	16GB HyperX® FURY DDR4 XMP at 2400MHz			
400-AMXT	256GB M.2 PCIe SSD (Boot) + 2TB 7200RPM SATA 6Gb/s (Storage)			
317-BBBC	Optical Drive Not Included			
555-BCJN	Intel® 3165 1x1 802.11ac Wi-Fi Wireless LAN and Bluetooth 4.2			
580-AAOJ	Alienware Multi-Media Keyboard			
570-AACL	Alienware Standard Optical Mouse			

SOURCE: Program documentation reviewed by audit team, October 2017.

We also observed a case in which the City paid both an individual and a pawn shop, ostensibly for laptops. There was no evidence that management reviewed any supporting documentation explaining why the laptops were not purchased at a retail store. In this scenario, the funds could have been used for non-program approved purchases.

Additionally, failing to review supporting documentation increases the risk that the City may spend program funds on ineligible participants. As discussed above, documents in one participant's funding authorization packet indicated that their business received \$100,000 in revenue in the previous year, which signals that the participant's income and/or assets may exceed the MSA program's limits.

We found evidence that the City's credit card policy was violated, that oversight over credit card purchases was particularly lax, and that purchasing practices using the City's credit card may increase the risk of fraud.

Program funds are used in one of two ways: either the City approves a check to a third party,⁵ or the City makes a purchase for a participant using a City credit card ("ProCard") and reimburses itself using a combination of program and participant funds.

Oversight regarding purchases with the City's credit card was not effective and some key financial duties were not appropriately segregated.

We found evidence that NHCD management provided minimal oversight over the use of the City's ProCard. The audit team was not able to find evidence that use of the ProCard had been authorized by department management in 27% of the reviewed funding authorization packets. The program supervisor did not appear to be familiar with the City's ProCard policy and stated that staff could use the ProCard for purchases without the supervisor's prior authorization. Additionally, the program supervisor stated that when she does sign ProCard authorizations, she does so without reviewing them, as she believed that NHCD financial staff would review ProCard purchases for legitimacy. While the financial staff does reconcile the amount expended on ProCard purchases against the amount of reimbursed funds, the financial team stated that they do not review the purchase for legitimacy or evaluate any supporting documentation. The lack of oversight regarding ProCard purchases appears to violate basic segregation of financial duties.

It is also important to note that authorizing funds for the reimbursement of ProCard purchases is not subject to the same review process as authorizing program funds for checks to participants. When using program funds to reimburse the City, the purchase has already been made. Any review is only to determine whether or not the City should reimburse itself. In these instances, the incentive is for staff to return funds to the City, rather than to ensure the program funds were used for a legitimate purchase.

Finally, we found that staff frequently used the ProCard to purchase physical goods for participants, which were shipped to the participants before the City was reimbursed for the funds. These purchases were often for items that are easily resold, such as laptops, tablets, and camera equipment. Staff asserted that due to the complexity of the City's purchasing process, it was easier to buy the items and then seek reimbursement.

Shipping physical items to participants before the City is reimbursed creates potential for fraud, as participants could easily return goods for cash.

By purchasing the goods and providing them to participants prior to being reimbursed, the City runs the risk that the participant could refuse to pay the City for their share of the items. None of the program staff members appeared to recognize the potential fraud risk in sending physical items directly to program participants. For example, participants could easily return a laptop or tablet for cash. Alternatively, participants could give items to program staff in exchange for program staff breaking program

⁵ By "third party", we refer to an entity other than the City. As discussed in Finding 3, checks are frequently issued directly to participants' businesses.

rules. When the audit team inquired as to why staff does not ship the items to NHCD for distribution after reimbursement, the program supervisor replied that doing so would be a major liability. Additionally, the City's ProCard policies appear to have been violated with respect to account-sharing, which may also increase the risk of fraud.⁶

Program management stated that they do not provide oversight of certain critical program decisions, such as determining applicant eligibility or the legitimacy of purchases.

Major program decisions are made by a single employee, with no oversight or review.

We determined that there is no oversight over some major programmatic decisions, such as determining applicant eligibility or the legitimacy of purchases. In effect, decisions are made by a single employee, with no review.

NHCD management apparently misinterpreted federal legislation and unnecessarily prohibited non-citizens or permanent residents from applying to the Matched Savings Account program.

Decisions regarding applicant eligibility, as well as when to remove a participant for violating the program guidelines, are made by one staff member. The audit team identified cases in which participants were incorrectly admitted to the program, although staff stated that these mistakes were identified prior to funds being released. Additionally, it appears that NHCD management is misinterpreting federal legislation and applying an overly broad prohibition on enrollment by non-citizens or permanent residents. As a result, vulnerable individuals may have been excluded not just from the MSA program, but from other NHCD programs as well. The audit team found NHCD had denied enrollment to at least one individual due to their citizenship status.⁷

The audit team noted that the staff member described above must frequently use professional judgment in determining which participants to keep and which to remove, especially with regards to participants whose saving patterns are inconsistent or sporadic. The program supervisor, who is charged with supervising the activities of the staff member in question, stated that she does not conduct spot-checks or otherwise review the staff member's decisions.

The program supervisor stated that they authorize the release of funds without reviewing the supporting documentation.

In theory, multiple parties must review and sign their approval before program funds are authorized for release. These individuals include the program coordinator, the program supervisor, a member of the financial team, a financial team supervisor, and NHCD senior management. See Exhibit 3.

⁶ The City's ProCard policy is explicit that ProCard accountholders must never share or loan their account information, in order to prevent the ProCard from being used by untrained users or for illegitimate purchases. However, interviews with Matched Savings program staff as well as NHCD financial staff indicated that program ProCard purchases are made by individuals other than the authorized accountholder.

⁷ Due to incomplete records, the auditors were unable to determine if NHCD had denied other individuals based on citizenship. However, given that the program application and informational materials clearly state that citizenship or permanent residency is a requirement, it is likely that many otherwise eligible individuals were discouraged from applying in the first place.

EXHIBIT 3

Multiple NHCD Signatures Required for Release of Program Funds

IV. Signatures	
CoA Authorized Staff: _____	Date: _____
(Printed Name): _____	
CoA Authorized Staff: _____	Date: _____
(Printed Name): _____	
Program Manager: _____	Date: _____
(Printed Name): _____	
IDA Coordinator: _____	Date: _____
(Printed Name): _____	
Participant: _____	Date: _____
(Printed Name): _____	

Jan 2015

SOURCE: Documentation supplied by NHCD, August 2017. Note that "IDA Coordinator" is equivalent to program coordinator; the MSA program is also sometimes called the Individual Development Account program.

However, we found that in reality, none of these approvers reviewed the legitimacy of the use of funds. The program coordinator, who works closely with the participants, makes the initial decision to release funds, and prepares a packet of supporting documentation. The program supervisor stated that she signs off on the authorization of funds without reviewing supporting documentation, because she "trusts in her staff".

The financial team is the next step in the review process. Financial staff repeatedly stated that their purpose is to ensure that the numbers match provided documentation and that the funds are to be released to a verified third party (although we determined checks were not always issued to third parties.) However, the financial staff stated they do not review the legitimacy of the purchase. A supervisor for the financial staff stated that she signs off if her employee does so, as she trusts her staff's work. Financial staff stated that they do not confirm whether checks involving program funds are cashed or endorsed. As a result, no one confirms that participants use program funds for allowable purposes.

The final step in the review chain is NHCD executive management. We noted that several changes in NHCD management occurred in the past two years. We did not see evidence that executive staff reviewed supporting documentation prior to authorizing release of program funds.

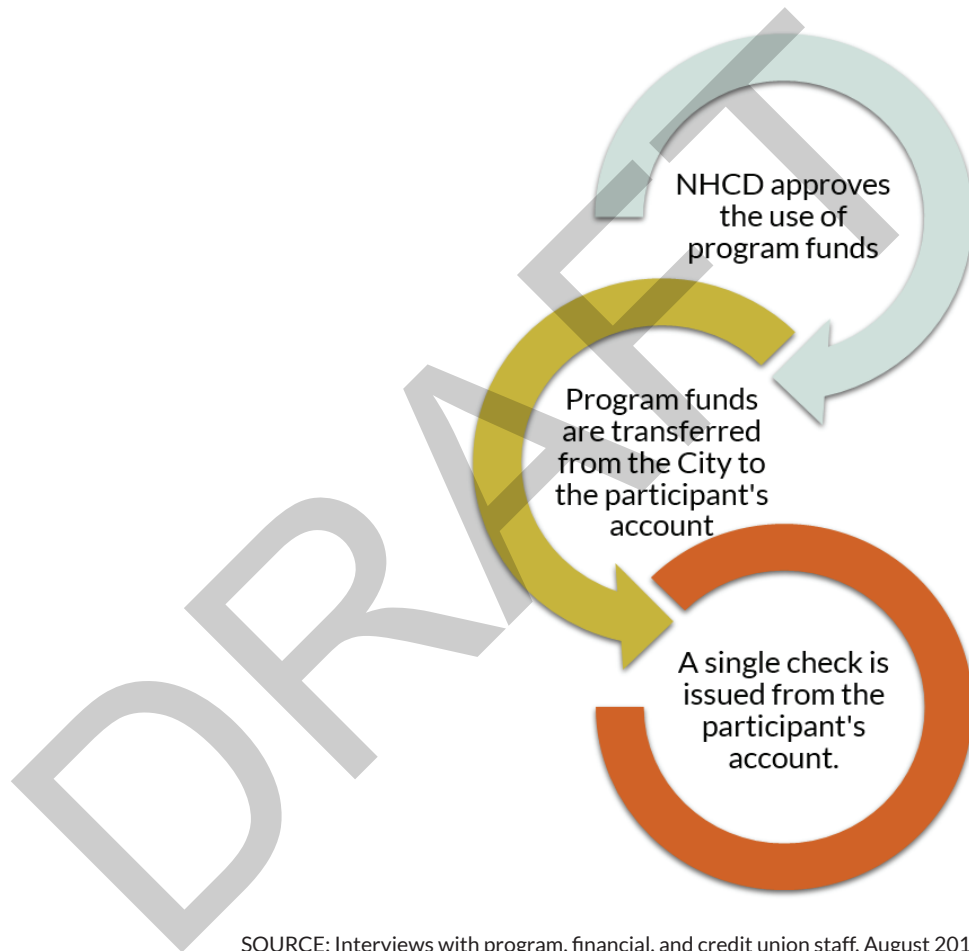
The Matched Savings Account Program was a new initiative for the City, and NHCD did experience some staff reassignments in the early days of the program. A learning curve is to be expected. However, the Standards for Control in the Federal Government, otherwise known as the Green Book, assert that establishing review and monitoring over employee activities helps organizations to achieve objectives, as well as to identify and respond to risks. If NHCD does not review employee decisions regarding participants or authorization of program funds, the department is unable to ensure that these decisions are being made in accordance with program guidelines.

Finding 2

The impact of the Matched Savings program beyond the immediate purchase of goods or services for the participants cannot be determined.

NHCD does not track whether the Matched Savings program is effective in achieving its goal of increasing economic self-sufficiency and stability. Staff stated that the only reporting required for the program is a series of federal reports, which do not include questions regarding participants' post-program activities. Staff and management confirmed that no formal follow up work is done after a participant exits the program. Also, as mentioned, the department does not confirm whether or not checks issued with program funds are cashed, so the department would not know if program funds were used without confirming with the participant. See Exhibit 4.

EXHIBIT 4
NHCD is Unaware if Program Funds Are Actually Used



SOURCE: Interviews with program, financial, and credit union staff, August 2017.

Program evaluation is important in order to determine whether the City is generating sufficient benefits to justify the cost of operating the program. Such analysis is more critical now that NHCD is deciding whether to continue the program using only City funds.

The federal government identified several possible areas of evaluation for the Matched Savings program, including the effect of the program on savings rates, savings behavior, and homeownership attainment, but as of yet, NHCD has not established a process to conduct this type of program assessment.

Finding 3

The City did not conduct proper due diligence regarding the release of program funds for participants' businesses, and may have violated program requirements regarding the use of program funds for working capital.

We noted particularly problematic management of program participants using MSA money for small businesses. Specifically, we found that program funds were released without reasonable consideration for the viability of the participants' businesses, whether the business met program requirements, or if participants actually owned the business in question.

Funds were authorized to businesses without proof of reviewed business plans.

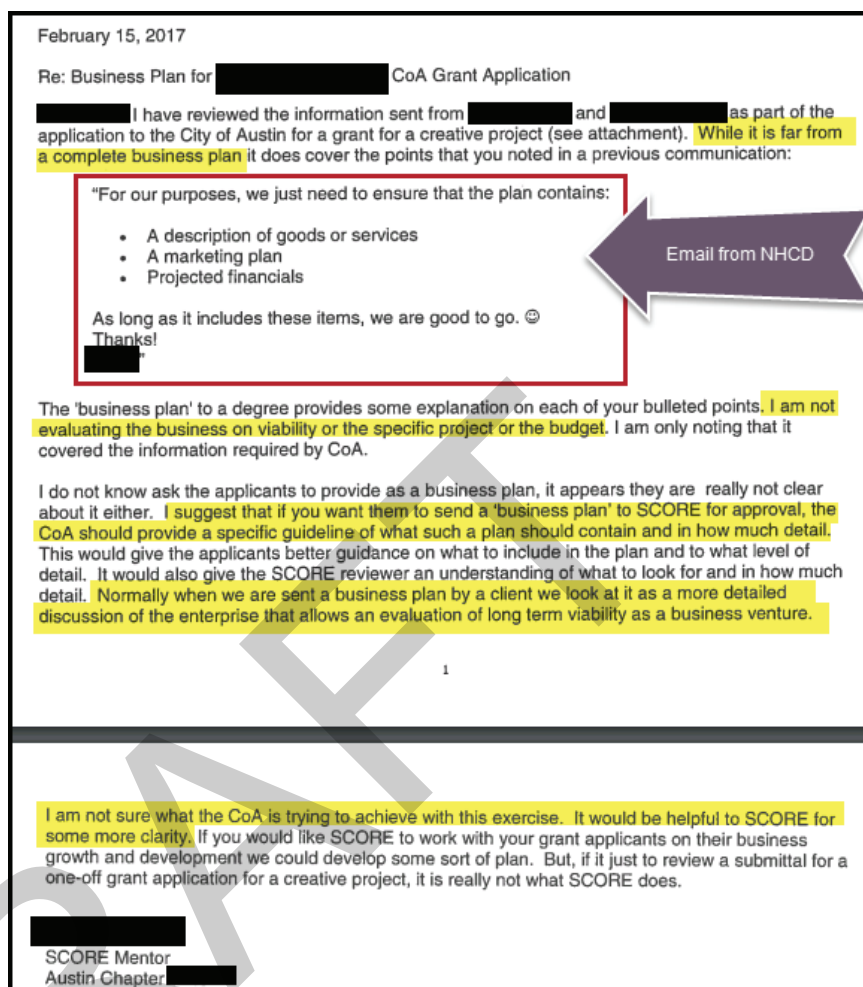
Program legislation states participant businesses must be supported by business plans. However, the audit team reviewed several funding authorization packets for participants' businesses that did not include evidence of a business plan, or did not contain evidence that the plan had been reviewed. The program supervisor appeared to be unfamiliar with the program requirements regarding the use of program funds for small businesses, and does not review any decisions associated with funding authorizations, as discussed in Finding 2.

Business plans have minimal requirements and were questioned by reviewers.

NHCD requires only that participant small business plans contain the minimum elements mandated by the federal guidelines: a marketing plan, projected financials, and a description of goods or services. None of these elements require verification or analysis. While a third party does review the plans for the three elements, in some cases, the third party reviewers questioned the viability of plans and stated that they are "far from complete". Program staff informed the third parties that just the minimum elements were required, and appeared to discourage any in-depth consideration of the merits of the business. See Exhibit 5.

EXHIBIT 5

Reviewers Did Not Consider Business Plans to Be Complete



SOURCE: Program documentation, reviewed October 2017.

Some participants' businesses do not appear to be active and others may not exist.

The audit team found an active online presence for only 34% of participant businesses.

Given that most of the participant businesses described in the program are public-facing, we attempted to determine if they had an online presence. Examples of participant businesses include wedding photography, food trucks, bands, and notary services. We found that only 34% (14/41) appeared to be active. We could not find any online presence for another 14 businesses (34%).

At least one of the businesses we reviewed does not appear to be owned by the participant who claimed funds for the business. We found evidence that the participant was a former employee of this business and that it was in fact owned by another party. In this case, the release of program funds appears to have violated program guidelines.

The City's lax monitoring may have allowed participants to take advantage of the program.

We found \$20,000 in program funds was provided to a series of artists who appear to be professionally connected. Although each of the required business plans promised forthcoming albums or other work, we found no evidence that this output was released. It is possible that one individual found that it was relatively easy to receive \$4,000 from the City and informed their colleagues about the opportunity.

NHCD appears to not be following program requirements with regards to working capital expenses.

Program legislation allows program funds to be used for "working capital" for participants' businesses – that is, an infusion of cash to help a business get up and running. However, the legislation specifies that working capital funds are to be provided only to business capitalization accounts and used only for business expenses.

We found 30% (12/41) of the funding authorization packets for working capital that we reviewed lacked proof of a business checking account, which would violate program requirements. Additionally, as stated above, program staff stated that they do not check to see if program checks are cashed, or how the working capital checks are used. This indicates that staff does not confirm that program funds for working capital are actually being used for business expenses, which would also violate program requirements.

Additional Observations

NHCD did not properly secure access to sensitive program information, including bank account numbers, addresses, and personal financial details.

We found that information regarding participant's bank accounts, assets, and home addresses, among other details, were not secured on NHCD's network drive. NHCD employees who are not involved in running the Matched Savings program, as well as at least one former NHCD employee who now works for another City department, are able to access this information if they wish.

We found that physical records appear to be reasonably secure.

Recommendations and Management Response

- 1 | NHCD should ensure all Matched Savings program decisions and transactions are properly monitored by program supervisors and financial staff.

Management Response: Agree

Proposed Implementation Plan: The department will utilize the routing review form used for all other program funding to ensure review by the program manager, Finance division and Compliance division, prior to the release of funds. Program staff will continue to use the Individual Development Account Program fund release form, will develop an asset specific checklist, and implement an administrative desk review form for management to utilize when cashing out participants.

Proposed Implementation Date: Implemented

- 2 | NHCD management should immediately evaluate processes regarding the authorization of program funds, and institute steps to ensure:
- payments are disbursed only to verified third parties, and
 - payments are authorized only for goods and services that meet program savings goals.

Management Response: Agree

Proposed Implementation Plan: “Verified 3rd Party” and “Authorized Goods and Services” will be included in the checklist referenced in Response #1, along with all supporting documentation for program manager and financial review.

Proposed Implementation Date: Implemented

- 3 | NHCD management should take immediate action to ensure that use of the City’s procurement card is in accordance with City and department policy, including authorization of purchases and use of the card by authorized account-holders.

Management Response: Agree

Proposed Implementation Plan: All applicable NHCD staff and management will complete updated Pro-Card training. Designated staff making purchases at cash-out for Individual Development Account Program participants will receive hands on training from the Administrative team. Individual Development Account Program guidelines will be amended to include portions of the Pro-Card process that are relevant to the program and cashing out participants. Additionally, the Authorization for ProCard Purchase (APP) form will be amended to include signature from the Finance division before a transaction is made.

Proposed Implementation Date: September 30, 2018

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With regards to the small business savings goal, NHCD should ensure:

- proposed participant businesses are evaluated by an expert party and determined to both legitimately exist and be reasonably likely to succeed; and
- program funds for working capital are only released to a business checking account that is separate from the participant's personal checking account.

Management Response: Agree

Proposed Implementation Plan: "Approved Business Plan" and "Proof of Business Checking Account" will be included in the checklist referenced in Response #1, along with all supporting documentation for program manager and financial review. If the City pursues another Matched Savings Account grant or administers a Matched Savings Account program, the Auditor's recommendations in this report will be noted.

Proposed Implementation Date: Implemented

5

If NHCD decides to continue the Matched Savings program using only City funds, NHCD management should:

- eliminate participant's small businesses as an allowable use of program funds, or take steps to ensure that proposed participant businesses are properly evaluated by an expert party;
- design performance measures and collect appropriate data to ensure the program is effective in achieving its stated goals; and
- limit the use of program funds to verifiable third parties directly tied to savings goals, such as title companies or educational institutions, rather than secondary or supplemental items such as computers and office supplies.

Management Response: Agree

Proposed Implementation Plan: If the City pursues another Matched Savings Account grant or administers a Matched Savings Account program, the Auditor's recommendations in this report will be noted.

Proposed Implementation Date: Potential Future Program Implementation

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NHCD should reevaluate its citizenship requirements for all programs and ensure they are based on an accurate understanding of federal legislation. Additionally, NHCD may want to ensure that its citizenship requirements are in line with other City departments and Council policies.

Management Response: Agree

Proposed Implementation Plan: NHCD will continue working with the City's Law Department to ensure program eligibility requirements are aligned with Housing and Urban Development (HUD), other City departments, and Council policies. If the City pursues another Matched Savings Account grant or administers a Matched Savings Account program, the Auditor's recommendations in this report will be noted.

Proposed Implementation Date: Potential Future Program Implementation

Scope

The audit's scope included program activities over the entire life of the program (2013 through the audit fieldwork phase, approximately August 2018).

Methodology

To complete this audit, we performed the following steps:

- Interviewed Neighborhood Housing and Community Development staff and management;
- Interviewed relevant staff at the program's banking partner;
- Reviewed program policies and procedures;
- Evaluated internal controls related to the Matched Savings program;
- Analyzed authorized withdrawal requests and related supporting documentation to determine if program funds were disbursed in accordance with program guidelines and reasonable due care;
- Reviewed program applications of individuals who were admitted and denied to the program to determine if program eligibility criteria was being properly applied;
- Researched federal legislation regarding eligibility requirements for receiving public benefits;
- Analyzed City financial systems and supporting documentation to determine if the department was accurately accounting for the use of program funds;
- Compared participant lists to program staffing information to determine if any conflicts of interest were present;
- Evaluated program responsibilities and practices to determine if appropriate separation of duties existed and if City purchasing policies were followed;
- Tested the security of sensitive participant information; and
- Surveyed a sample of program participants.

Audit Standards

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Office of the City Auditor was created by the Austin City Charter as an independent office reporting to City Council to help establish accountability and improve City services. We conduct performance audits to review aspects of a City service or program and provide recommendations for improvement.

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