

Rhynhart
TRANSITION REPORT
For the Office of City Controller



My Fellow Philadelphians,



I am deeply honored to serve as your new City Controller and the first woman City Controller in Philadelphia history.

I decided to join the public sector nearly a decade ago because I wanted to help make our city stronger, use my knowledge and experience to improve the City's financial landscape, and to help government better serve the needs of the public. In my new role, my first as an elected official, I have the chance to be the change I want to see in Philadelphia government like never before. As the financial watchdog for this city, it's my job to ensure that tax dollars are spent appropriately and efficiently and that the City functions effectively for every resident and business.

After winning the general election, I assembled a transition team to help inform the changes needed to make my vision for the Controller's Office a reality. My transition team and I spent time getting to know the current structure and staff of the Controller's Office and how the office operates. We researched industry and peer cities' best practices. Importantly, this experienced and knowledgeable group helped me build a dynamic and diverse team to implement this plan. I want to thank them for their time and efforts.

This document is my vision and plan for the Philadelphia Office of the City Controller - a blueprint for real change. It is a commitment to push the City to focus on best practices, modernizations and cost savings at every turn. It's a promise to be more transparent and share data with the public and to better serve the residents of our great city.

I know the work has just begun and I'm looking forward to being part of the change so many Philadelphians want.

Sincerely,

A handwritten signature in black ink, appearing to read 'Rebecca Rhynhart'. The signature is fluid and cursive.

Rebecca Rhynhart
City Controller, City of Philadelphia



Philadelphia Office of the City Controller

Officially established as the Auditing Department in the 1951 Philadelphia Home Rule Charter, the City Controller's Office has roots dating back to 1854, when it replaced the County Auditor's Office.

The City Controller's mission is to promote the effective and efficient operation of Philadelphia government by identifying cost savings, recommending best practices and modernizations, and exposing fraud and mismanagement.

The City Controller is a popularly-elected City official. The Controller serves four-year terms, staggered from the Mayor and Council elections, and is not subject to term limits. The City Controller is independent of the Mayor and City Council, whose operations the Controller audits.

All audits are conducted in accordance with generally accepted auditing standards established by the American Institute of Certified Public Accountants and generally accepted Government Auditing Standards established by the Comptroller General of the United States.

Under the Home Rule Charter, City Council ordinances and state legislation, the City Controller has a number of responsibilities, in addition to auditing municipal government, including, but not limited to:

- Serve on the Board of Pensions and Retirement, which oversees the management of investments and the payment of benefits;
- Serve on the Philadelphia Gas Commission, which approves the Philadelphia Gas Works (PGW) operating budget and short-term financing, and reviews and recommends PGW's capital budget to City Council;
- Serve as a member of the Sinking Fund Commission, which oversees investment of revenues paid into a sinking fund for payment of bond principal and interest and investment of the PGW Retirement Reserve;
- Serve as a member of the Bond Committee, which approves bond issues. The City Controller certifies the City of Philadelphia's debt capacity and the capital nature and useful life of projects built with bond proceeds;
- Serve as auditor of the Philadelphia School District;
- Evaluate the reasonableness of the assumptions and estimates in the City's Five Year Plan for PICA; and
- Investigate accusations of mismanagement and fraud by City agencies, employees and/or contractors.

Transition Chairs

Brigitte Daniel Corbin, Executive Vice President, Wilco – Chair

Heather Steinmiller, General Counsel, Conner Strong & Buckelew – Chair

Richard Vague, Managing Partner, Gabriel Investments – Chair

Kellan White, Transition Director, City Controller-elect Rebecca Rhyhart

Advisory Board Members

Chris Alfano, Co-Founder and CTO, Jarvus Innovations

Lauren Ancona, User Feedback Analytics, General Services Administration

Kim Athanasiads, Representative of AFSCME DC33, President – Local 488

Michael Banks, African American Chamber of Commerce

Ethelind Baylor, Vice President/Legislative Director and Community Outreach, AFSCME DC47

Suzanne Biemiller, Principal, Highland Strategies

Ryan Boyer, Business Manager, Laborers' District Council

Liz Brown, Co-CEO & Head of Design, Web Junto

Chris Bruner, Managing Partner, Ernst & Young LLP

Robert Cheetham, Chief Executive Officer, Azavea

Robert J. Clarke, Associate, Ballard Spahr LLP

Michelle Lee, Product Manager, Protocol Labs

Alba Martinez, Principal, Vanguard

Robert McNeill, Managing Partner, Deloitte

Ali Perelman, Executive Director, Philadelphia 3.0

Mjumbe Poe, Urban Technologist, Poe Public

Harvey Rice, Executive Director, PICA

Esteban Rivera, Business Manager, Laborers Local 57

Seth Shapiro, Executive Director/ Chief Operating Officer, Goldenberg Development

Shelley Smith, Partner, Archer & Greiner, P.C.

City Controller-Elect Rhyhart Transition Team

After winning the general election, Controller-elect Rhyhart assembled a diverse group of public and private sector leaders to help prepare for her transition into office. Led by its chairs, Brigette Daniel Corbin, Heather Steinmiller and Richard Vague, the transition team was divided into three committees to make targeted recommendations to improve the function of the Controller's Office, to identify opportunities to support technology and transparency efforts more broadly, and to create an effective staff of dedicated and skilled individuals.

The committees are as follows: the Personnel Committee; the Tech and Transparency Committee; and the Audit Committee. The work of the committees was supported by the Advisory Board members.

The Personnel Committee made recommendations about the Controller's Office structure and team, and led the recruiting efforts to fill the senior staff positions. They reviewed resumes and job applications of candidates for various positions and conducted interviews with qualified applicants before providing recommendations on potential hires to Controller-elect Rhyhart.

The Tech and Transparency Committee was charged with identifying ways in which technology and a data-driven approach could improve the efficiency and effectiveness of the Controller's Office, the way the Controller's Office provides information to the public and the ways the City serves the public. The committee reviewed best practices from City Controller's Offices across the country, emphasizing the opportunity to use the office as a means to increase transparency around how the City spends taxpayer money.

The Audit Committee, which was comprised of senior level executives from the region's major auditing firms including Ernst & Young LLP and Deloitte, reviewed the historical practices and procedures of City Controller audits and made recommendations, guided by private sector industry standards and best practices, to improve the audit process overall.

The committees reviewed the current structure and function of the office, best practices in peer cities and nationwide, data, and more to develop the recommendations laid out in this report.

Office of the City Controller Priorities

1. Audit every department every year, as required by law.

Controller Rhyhart will meet the requirement of auditing every City department every year as set in the Philadelphia Home Rule Charter. Moreover, Controller Rhyhart will implement changes to the audit process to ensure more meaningful findings and recommendations and greater efficiency overall to the process.

2. Spend taxpayer dollars more efficiently and effectively, saving millions of dollars each year.

Controller Rhyhart believes that prioritizing modernizations, best practices and smart policy evaluation, in addition to rooting out fraud and corruption, could result in at least \$10 million in general fund savings annually.

3. Increase transparency of city government by releasing data to the public.

The Controller is the financial watchdog for the City. As such, the Controller has access to a great deal of data – data, such as expenditure data, that could be beneficial to the public. In her role, Controller Rhyhart will not only release information to the public, but do so in an easy to understand way. Additionally, Controller Rhyhart will advocate for the City to release high value data sets.

4. Increase the diversity of the City's workforce.

Controller Rhyhart is committed to improving diversity in the City's workforce ranks, making City government more representative of Philadelphia's population. Under her leadership, the Controller's Office will be diverse and inclusive. It will compile and publish a diversity report on the staff of the Controller's Office and evaluate each City department on whether it's meeting the City's diversity goals as part of the annual departmental audit.

5. Improve the health of the pension fund.

The City's pension fund is only 45% funded. Controller Rhyhart will serve as an active voice for the City's sound financial management and pension management through the evaluation of investment decisions, the assessment of asset management strategies and more.

Goals- First 100 Days

1. Conduct competitive process for, select vendor for, and begin external audit of the City Controller's Office.

In April 2018 the Controller's Office retained the services of a local accounting, consulting, technology and wealth management firm to perform an external audit of the Controller's Office. The report should be released in June 2018.

Despite external audits being an industry-accepted best practice, Philadelphia's City Controller's office has not had an independent, external audit of its operating practices, procedures and standards in more than twenty years. The Transition Team recommended an external audit of the Controller's Office be completed within the first six-months of the Rynhart Administration to ensure the operation and work of the Controller's Office would be above reproach.

2. Conduct competitive process and select vendor for website redesign and begin website redesign process.

Contract awarded: March 2018

3. Reorganize office, including reporting structure, individual duties and divisions structures.

See report section for more details of the reorganization of the office.

4. Developed process to shift departmental audit to risk rating model.

Previously, the Departmental Audit looked at samples from all departments to test the city's standard accounting procedures using payroll, other expenditures, revenue and petty cash. The findings and recommendations were often repetitive. As part of the shift to a risk rating model, departments will be tested on different topics in accordance with their risk rating.

The audit committee recommended an overhaul of the Departmental Audit process, moving to a risk rating model. This shift would make the Departmental Audits more varied and less repetitive in both evaluation areas and findings, year-to-year.

Goals- First 100 Days

5. Begin performance audits on sexual misconduct payouts, policies and procedures.

Announced: January 2018; anticipated completion: May 2018

6. Begin performance audits on the efficacy and efficiency of the Department of Behavioral Health and Intellectual Disabilities Services (DBHIDS).

Announced: January 2018; anticipated completion for DBHIDS performance audit: June 2018

In her Inaugural Address, Controller Rhyhart announced some of her initial plans for the office, including a performance audit of the efficiency and effectiveness of the Department of Behavioral Health and Intellectual Disabilities Services – an agency that has never had a comprehensive performance audit – and a policy analysis of the City’s 10-Year Tax Abatement Policy. Within her first 30 days in office, Controller Rhyhart announced that staff had been assigned to begin this work. She also announced that the Controller’s Office would perform an audit of the City’s sexual misconduct payouts, policies and procedures.

7. Release report on the City’s 10-year tax abatement policy.

Anticipated completion: April 2018.

8. Determine initial data releases.

As part of her commitment to transparency and to sharing information with the public about how the City spends taxpayer money, the Controller's Office will release data in an easy to understand format, monthly. In March 2018, the office released its first data release, a look at the revenue generated by the Philadelphia Beverage Tax, better known as the soda tax, and the expenditures on programs the tax was enacted to fund (Pre-K, Community Schools and Rebuilding Community Infrastructure).

“As City Controller, I am committed to undertaking performance audits to drive the City toward greater efficiency and lead to meaningful change. For me, that means taking hard looks at complicated issues and performing in depth, long-overdue audits of departments and assessments of policy areas that could potentially pose significant financial liability for the City. I have chosen to look at DBHIDS and the City’s sexual misconduct policy and procedures first because I see a real urgency around these issues, from the opioid crisis and the scourge of gun violence to the disheartening and all-too-common allegations of sexual harassment and sexual misconduct against people in positions of power, including local, state and federal officials.”

- City Controller Rebecca Rhyhart

Year One Priorities

1. Work more collaboratively with City departments to ensure audit recommendations are implemented.

Controller Rynhart believes that the Controller's Office could save the City at least \$10 million annually through its recommendations and report findings, but only if departments are willing to implement them and make changes to the status quo. Controller Rynhart is committed to working with individual departments to develop and implement recommendations that are in the best interest of the City's finances and operations. The Controller's Office will also track the compliance rate of recommendations for all City departments as part of the departmental dashboard.

2. Complete audits of the Department of Behavioral Health and Intellectual Disabilities Services and the City's sexual misconduct payouts, policies and procedures.

3. Launch of newly redesigned website.

4. Create department dashboard tool.

Making data more accessible and understandable is a priority for Controller Rynhart. At the recommendation of the Tech and Transparency Team, Controller Rynhart added a data visualization expert to her team early in her administration. One of the first major projects for the data visualization expert is to create a dashboard for each City department. It will rate the departments on a number of factors, like the compliance rate for Controller recommendations.

5. Conduct an audit of the Philadelphia Parking Authority's spending, including the PPA's implementation of the State Auditor General's report recommendations.

6. Develop comprehensive strategy for performance audits, including increasing staff to create a new performance audit unit, identifying potential audit topics, such as the Sheriff's Office, defining the scope of the audits and determining a schedule for performance audit work.

Year One Priorities

7. Develop and implement new peer review process with other states, counties and/or cities.

The Audit Committee recommended that auditors would benefit from participating in a peer review process with auditors at the state, county and city level across the country. This peer review program is similar to ones practiced by Allegheny County and the Commonwealth of Pennsylvania. Peer review programs provide participating auditors with a broader perspective and an opportunity to sharpen their skills.

8. Release findings of the external audit of the Controller's Office and implementation plan for recommendations.

9. Implement new risk rating model for departmental audits.

10. Establish staff development goals and opportunities.

Staff training and development is vital to the successful and efficient operation of the Controller's Office. The Tech and Transparency Committee specifically recommended that Controller Rhynhart prioritize regular staff learning opportunities, including mentorship, skills development and peer learning. Controller Rhynhart will meet with representatives from AFCSME District Council 47 to discuss training and learning opportunities for union members on the Controller's staff, including supporting CPA certification efforts. Armed with this information, she will develop a strategy for offering staff training that emphasizes team support around departmental best practices and data standards, while showcasing new office functions, like data visualization and other tech tools in her first year in office.

Transition Report

Controller-elect Rynhart, in consultation with her transition team, assessed the current reporting structure and organization for the Controller's Office. Several recommendations made by the Personnel Committee to restructure the office were deemed necessary to meet Controller Rynhart's vision and to maximize the admirable work completed by Controller Office staff.

Reporting Structure

Under the previous administration, all Deputy Controllers reported to the First Deputy City Controller, who, in turn, reported to the City Controller. Controller Rynhart has a more hands-on management style. Rather than the First Deputy serving as an intermediary, Deputy Controllers and other senior staff members will report directly to Controller Rynhart (see 2018 Organizational Chart, page 19). This structure ensures that the City Controller is engaged actively in the day-to-day operations and big picture vision of the office.

“At the end of the day, Philadelphians will hold me accountable to the promises I've made – and, rightfully so. If we're going to make government work better for every resident and business, I need to be involved intimately with the strategy and decision-making of the Office at every level. This isn't micromanagement; it's effective management.”
–City Controller Rebecca Rynhart

The Controller's Office will continue to have a First Deputy, but the role will have a different focus. The First Deputy will be responsible for all public engagement and external functions of the office, including community engagement, communications, intergovernmental affairs and more. The First Deputy will work in close partnership with the Strategy and Policy Analysis Unit to curate a more engaging and accessible digital presence for the work completed by the Controller's Office.

Additionally, the Controller's Office will add a Chief of Staff to its team. The Chief of Staff will be responsible for the management and operations of the Office of the City Controller, including administrative functions, like payroll, personnel and the office's IT systems, and more broad-based implementation strategies of new approaches.

The First Deputy and the Chief of Staff will work in tandem to ensure that the internal and external functions of the office are streamlined and efficient. Both positions will report directly to and serve as senior advisors to the City Controller.

Transition Report

Department Organization

Previously, the office was organized into several divisions and units, with some work flowing directly to the First Deputy and some services being contracted out. Upon review of the office's organizational structure (see Org Chart, Appendix 1), the Personnel Committee recommended a more streamlined organizational structure with clearly defined duties and reporting lines (see Org Chart, Appendix 2).

Several recommendations regarding the structure of divisions will be implemented, including changes to the role and responsibilities of divisions and the numbers of divisions. The Information Technology Division and Administrative Division functions will be centralized under the Chief of Staff. The newly created Strategy and Policy Analysis Division will absorb the responsibilities of the Pension Affairs Division and support the Controller's roles on the Municipal Pension Fund, Sinking Fund Commission, and PGW Retirement Reserve Fund, among other responsibilities.

Though not a division, the Personnel Committee recommended an addition to the Office of the City Controller's senior staff – a General Counsel. While the Law Department officially represents the interests of the Controller's Office, the General Counsel will provide legal advice on strategy and implementation, as well as ensure that the Controller's Office operates within the legal parameters of its appointed powers.

The Personnel Committee recommended adding in-office legal counsel to the Controller's Office.

The Office of the City Controller, under Controller Rynhart, will be restructured to have four divisions: Pre-Audit; Audit; Strategy and Policy Analysis; and Investigations.

Transition Report

Pre Audit Division

The Pre-Audit Division plays a significant role in the function of City government. It provides oversight of the City's payment and purchasing processes with the goal of preventing inappropriate spending and preserving the integrity of the public bid system. The Pre-Audit Division monitors, reviews, and approves or disapproves the official order, or requisition, for payment of City funds. It also responds daily to requests for information regarding vendor payments. Specifically, staff in Pre-Audit verifies that all expenditures, via documents selected for audit on a category and statistical basis, are authorized and accurate before any monies are paid by the City Treasurer. Staff also inspects and audits capital project architecture and engineering, construction and other expenditures.

In the coming months, Pre-Audit will look to implement changes to its operations, including monitoring weekly reconciliation of payroll and developing strategies to ensure that City contractors are exercising best practices to achieve compliance with agreed-upon diversity commitments. Additionally, Pre-Audit will work in partnership with other agencies to assess the City's diversity and inclusion policies and procedures and make recommendations for improvements.

The Controller's Office will begin examining payroll spending by departments on a weekly basis, as compared to the authorized spending level set through the approved budget. If a department's Class 100 appropriations level is inadequate for payroll for the full fiscal year, the Controller's Office will recommend the department request additional appropriations in the mid-year transfer ordinance to cover payroll requirements. This change would ensure more timely updates to the budget and the more effective management of payroll processes.

Transition Report

Audit Division

The Audit Division, which was previously called Post-Audit, is responsible for completing major reports as required by the Home Rule Charter, including the Single Audit and the Comprehensive Annual Financial Report (CAFR) for both the City of Philadelphia and the School District of Philadelphia, departmental audits, and performance audits. All audits are conducted in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Additionally, the Single Audit are performed in accordance with the Single Audit Act Amendments of 1996, and the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance).

Previously, Post-Audit had a team of auditors who would complete the major audits and reports, supported by the Computer Assisted Audit Techniques (CAAT) Team. Auditors were unable to work on performance audits until other annual reports and audits were completed.

To ensure that the Audit Division is able to work more efficiently and to allow staff to produce more impactful audits, the Audit Division will be reorganized into three teams: the Financial and Departmental Audit Team, CAAT Team and Performance Audit Team. This change will take place in Fiscal Year 2019, after the release of the currently underway major audits and reports.

The Financial and Departmental Audit Team will be responsible for:

- annual audits of the affairs of every officer, department, board and commission receiving appropriations from City Council;
- the financial report of the City and the School District of Philadelphia and an opinion on whether the financial statements are fairly presented and meet generally accepted accounting principles; and
- an assessment of whether the funds received by the City from federal and state sources were spent in compliance with applicable laws and regulations.

For FY18's Departmental Audit beginning in summer 2018, the Financial and Departmental Audit Team will shift to a risk rating model. The Audit Team will evaluate every City department using set criteria to assign them a tier rating. Each tier will be tested on a number of standards determined by their tier, meaning a higher risk department will be tested on more standards. This will allow for the City Controller's Office to focus more resources on departments that are not meeting appropriate standards and expend fewer resources reviewing departments that are consistently performing well.

Transition Report

Previously, the Departmental Audits looked at samples from all departments to test the city's standard accounting procedures using payroll, other expenditures, revenue and petty cash. The findings and recommendations were often repetitive; recommendations included petty cash account management and sick leave policy enforcement.

The Financial and Departmental Audit Team, which, among other responsibilities, is charged with auditing "the affairs of every office, department, board, including the accounts of any board of director of City trusts, and commission of the City..." annually. This process is called the Departmental Audit. The city-wide Departmental Audit examines each city agency (42 total departments) to determine if management had designed and placed in operation internal controls to ensure accurate financial information and compliance with any laws and regulations related to revenue and expenditure activities.

The Performance Audit Team will determine the efficiency and effectiveness of City operations and spending, and other special audits as requested. Performance audits will look deeper than strictly financial audits, assessing the effectiveness and efficiency of policies and departments. The transition team recommended changes to the performance audit process, including increasing staff, deepening the scope of the audits and developing more meaningful audits.

In FY17, performance audit hours accounted for 7% of all audit hours. Controller Rhyhart has set the goal of increasing the percentage of hours spent on performance audits to 11% by FY19.

In January 2018, Controller Rhyhart announced the first two performance audits of her tenure, looking at Behavioral Health and Intellectual Disability Services and the City's sexual misconduct payouts, processes and procedures. During her first year in office, Controller Rhyhart has plans to follow the recommendations of the transition team and assign and/or hire additional auditors to the Performance Audit Team to increase the number of performance audits completed annually.

The CAAT Team, which evaluates internal controls in the City's automated accounting systems and researches, retrieves and configures financial data, will support the broader work of the Financial and Departmental Audit and Performance Audit Teams.

Transition Report

Strategy and Policy Analysis

The Strategy and Policy Analysis Division, a newly created unit, will play an important role in the new vision for the Controller's Office. The division will focus primarily on financial policy research and, after detailed analysis, recommendations. The team will look for modernizations, best practices and cost savings in areas impacting the City's finances. The division will benchmark Philadelphia's performance, looking at efficiency and service delivery, and compare it with peer cities.

The division will also support the Controller's roles on the Municipal Pension Fund, Sinking Fund Commission, and PGW Retirement Reserve Fund, including vetting and analyzing portfolio strategies and individual asset managers, monitoring fee arrangements, and promoting diversity within the City's asset management team and the outside managers and consultants who carry out investment strategy.

The Strategy and Policy Analysis Division will undertake an analysis of the City's 10-Year Tax Abatement policy to determine the development benefits and revenue potential to the City and School District should a change to the abatement policy occur. The analysis will look at the distribution of the abatement's benefit and scenarios to change the existing policy.

Additionally, the division will assume responsibility of the Office of the City Controller's Five Year Plan review. Previously, the assessment of the Five Year Plan was shared by the Post-Audit and Strategy Units. Now, the review will be led by Strategy and Policy Analysis and approved by the Deputy Controller for Audit.

Lastly, the Strategy and Policy Analysis Division will work collaboratively with the other divisions of the Controller's Office and the First Deputy to develop a more engaging and accessible digital presence for the office. This includes an updated website and data visualization projects that will illustrate the work of the Controller's Office, including how the City spends tax dollars, in an interactive, understandable and shareable way. With this work, the Controller's Office will serve as an important hub for information on taxpayer dollars, helping to bridge the information gap between City government and the people it serves, and act as data-driven rationale for the policies advocated by the Controller's Office.

Transition Report

A major data visualization project over the next year will be the creation of a department dashboard. The dashboard will rate the performance of City departments on a number of factors, like the compliance rate for Controller recommendations or a department's compliance with the City's diversity goals.

Controller Rhyhart believes that City data should be more accessible, easier to understand and a priority for the City of Philadelphia. The Tech and Transparency Committee made a series of recommendations to support making transparency an integral part of the work of the Controller's Office.

In response to the Transition Team's Tech and Transparency Committee recommendation that data accessibility and understandability be a key priority for Controller Rhyhart, a number of changes will be implemented. This includes the Strategy and Policy Analysis Division's data visualization projects and other recommendations like creating a system through which the public can request specific datasets be made available for public use.

"The Controller's Office completes complicated financial assessments and analysis. The data is invaluable to improving efficiency and effectiveness and making it more accessible to the public will only better prepare citizens to demand accountability from the City."

- City Controller Rebecca Rhyhart

Investigations

The Investigations Division will replace the Special and Fraud Investigations Unit. It will lead all special investigations and investigations into fraud, waste and corruption across the City. It will coordinate and undertake investigations in response to tips and other information that may indicate misconduct on the part of City employees, fraud involving City contracts, worker injury abuse or other issues. The division may refer investigations to the Philadelphia District Attorney's Office, State Attorney General or the US Attorney's Office as appropriate.

Previously, the Fraud and Special Investigations Unit used an app, online form and hotline to allow citizens or employees to report fraud, abuse or mismanagement, but these formats were outdated and in need of an overhaul. The Investigations Division will update the mechanism(s) for employees and members of the public to report any kind of fraud, abuse or mismanagement of City funds or property to the Controller's Office.

Transition Report

Under the previous structure, the head of the Special and Fraud Investigations Unit was a director level position. The Personnel Committee recommended elevating the leader of this division to a Deputy Controller because of the important function this position plays in rooting out fraud, waste and corruption.

The Personnel Committee recommended raising the head of the Special and Fraud Investigations Unit (or its replacement) to a Deputy Controller level position.

The Audit Committee also recommended that the Investigations Division, under the leadership of its new Deputy Controller, increase the standards of quality and integrity of investigations, including focusing on high value investigations. As part of its efforts, Investigations will open lines of communication and work toward strengthening its relationships with other City agencies that share similar subject matter jurisdiction. This will allow the Division to ensure efficiency by enabling the Controller to collaborate with other entities when appropriate and to avoid duplicating efforts.

Appendix 1: Org Chart Previous Administration



Appendix 2: Org Chart Current Administration

