

Resolution 025, Series 2017 - Guidance Sought

Porter, Mayria

Sent: Wednesday, May 31, 2017 2:47 PM
To: Yates, David; Hesen, Ellen M; Butler, Marianne
Cc: Boles, Brian; Hughes, Susan
Importance: High

Hello,

As the Office of Internal Audit reports jointly to the Mayor and the Council, it is our goal to add value as determined by both parties. As such, the OIA will proceed in our activities as directed. However, I believe it is important that I share my concerns regarding our continued involvement in the Department of Corrections Judicial Directive Review, requested by way of Resolution 025, Series 2017 (the Resolution).

I am writing to make you aware of two primary concerns and to seek guidance regarding our continued involvement.

- The resolution requests the OIA to perform a comprehensive audit of the Department of Corrections. Due to the legal expertise required to complete the review, the OIA is unable to perform the tasks outlined in Exhibit A of the Resolution. The OIA engaged to administer the contract for outsourcing the activities, which includes procurement of services in accordance with the Louisville Metro Government Purchasing Policy and oversight of the contract to ensure independent and objective administration of the contract. However, involvement of the OIA may be misleading, considering that we are not involved in the key activities that we would typically perform to ensure independence and objectivity of the administration of the contract such as selecting the type of contract or vendor evaluation. This is largely due to the desire to have local subject matter experts make such decisions, which is understandable considering the complexities of the review.
- As the intentions and complexities involved with the review have become more clear, the review has evolved as such that the involvement of the Office of Internal Audit does not align with the services typically provided by the Office of Internal Audit. The OIA's involvement with the review has been reduced to tasks such as facilitating meetings, vendor solicitation, and completing the requisite purchasing templates. The OIA is capable of completing such tasks. However, our audit resources are more efficiently and effectively used in performing audits and reviews of Louisville Metro units and processes.

I have discussed these concerns with Councilwoman Butler. The OIA will continue to perform the tasks related to the administration of the contract unless otherwise determined.

Thank you,

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