

**Performance Audit
Fire Code Inspection Program**

January 2014

City Auditor's Office

City of Kansas City, Missouri

January 15, 2014

Honorable Mayor and Members of the City Council:

This performance audit of the fire code inspection program was initiated by the city auditor pursuant to Article II, Section 216 of the city charter. The audit examined the processes used to manage the fire code inspection program and evaluated the completeness of the fire safety inspection database.

We found that some fire safety inspections are not done timely, and occasionally annual inspections are missed. The Fire Prevention Division attempts to inspect every establishment annually. A strategy that prioritizes inspecting structures that require permits ahead of those that do not require permits could help the division inspect higher risk structures more timely.

Management has practices in place to track inspector productivity and performance, but there are no written policies and procedures articulating management expectations related to the inspection process. Written policies encourage continuity and understanding within an organization. They also promote consistent interpretation of regulations that require action on a recurring basis such as inspections.

The administrative work of the division is not properly segregated. One staff member is responsible for incompatible duties. Cross training other staff and additional mitigating controls over the payment and permitting process would improve the division's control environment.

The fire safety inspection database is reasonably complete. The Fire Prevention Division already uses certificate of occupancy information from the City Planning and Development Department to help keep their inspection database current. Getting additional data about commercial structures and multi-family units from other city departments could be useful in maintaining a more complete fire inspection database.

We make recommendations intended to promote understanding of management's expectations for the inspection process and ensure continuity of administrative functions through the creation of policies and procedures; reduce the rate of late and missed inspections; tighten controls over administrative processes; and enhance the completeness of the inspection database.

We shared a draft of this report with the Fire Chief on December 13, 2013. His response is appended. We would like to thank the Fire Prevention Division staff for their assistance and cooperation during this audit. We would also like to thank Revenue Division and Information Technology staff for helping us obtain data. The audit team for this project was Julia Webb-Carter and Deborah Jenkins.



Douglas Jones
City Auditor

Fire Code Inspection Program

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Introduction

Objectives

We conducted this audit of the Fire Prevention Division under the authority of Article II, Section 216 of the Charter of Kansas City, Missouri, which establishes the Office of the City Auditor and outlines the city auditor's primary duties.

A performance audit provides findings or conclusions based on an evaluation of sufficient, appropriate evidence against criteria. Performance audits provide objective analysis to assist management and those charged with governance and oversight in using the information to improve program performance and operations, reduce costs, facilitate decision making, and contribute to public accountability.¹

This report is designed to answer the following questions:

- Are the Fire Prevention Division's internal controls over the fire inspection program adequate?
- Is the Fire Prevention Division's inspection database of commercial and multifamily structures reasonably complete?

Scope and Methodology

Our review focuses on controls over the fire inspection program and the reliability of the inspection database. Our audit methods included:

- Reviewing the city charter, Code of Ordinances, administrative regulations, manual of instruction, and departmental policies to identify requirements related to fire prevention inspections and permits.
- Reviewing fire prevention inspection literature and audit reports from other jurisdictions to identify recommended practices.

¹ Comptroller General of the United States, *Government Auditing Standards* (Washington, DC: U.S. Government Printing Office, 2011), p. 17.

- Interviewing inspectors and conducting a ride-along to gain an understanding of inspection duties and the inspection process.
- Interviewing departmental accounting and Treasury staff to determine cash handling procedures, how deposit information is entered into PeopleSoft, and how that information is reconciled to bank records.
- Tracing a sample of Fire Prevention deposit slips to data in KIVA, inspection records, and issued permits to ensure accuracy of deposit records.
- Comparing the city's business license and city planning building permits databases with the fire prevention inspection database to determine reasonable completeness of the database.
- Evaluating inspection data to calculate days between annual inspections and determine whether any annual inspections were late or missed.

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. No information was omitted from this report because it was deemed privileged or confidential.

We assessed the reliability of the inspection data we obtained from the city's KIVA and PeopleSoft systems by comparing the information on the inspection forms to the data entered into KIVA, and the information on deposit slips to the data entered into the PeopleSoft system. We also shared a sample of our data analysis with Fire Prevention Division management so they could test our methodology. We determined that the data is sufficiently reliable for the purposes of this report.

Background

Fire Prevention Division

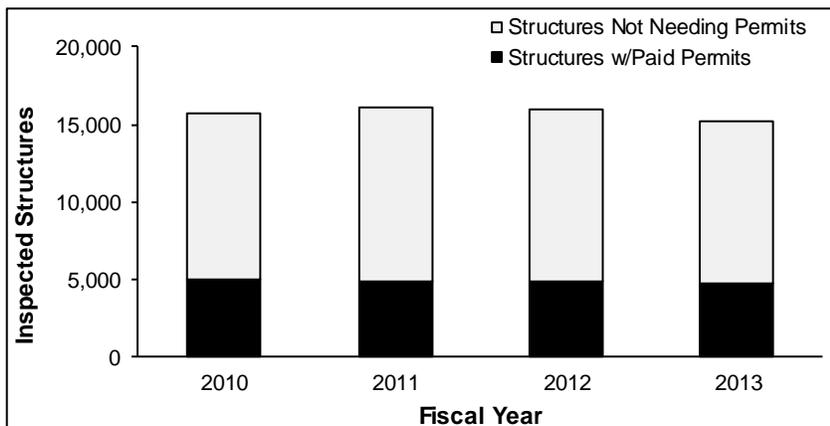
The Fire Department's Community Services Bureau is responsible for fire safety inspections; fire investigations; public education; media relations and public information; and responding to complaints and 311 service requests related to perceived fire hazards. The Bureau's Fire Prevention Division is responsible for enforcing the fire code. The division's fire permit program inspects receptacles, vehicles, buildings, devices, premises, and storage spaces and issues permits as required. Chapter 26 of the Code of Ordinances establishes the regulations that govern fire inspection permits.

Fire Inspection Process

The Fire Prevention Division conducts annual fire hazard inspections of commercial structures and multi-family structures to enforce the city's fire code and ensure the safety of building occupants. There is a possibility of five inspections in the inspection process. There is the initial annual inspection and up to four re-inspections. If a business/structure fails all four re-inspections, a general ordinance summons is issued and it goes to the court system.

During the annual inspection, the inspector determines whether the structure requires one or more permits. Permits may be required because of various business activities that take place within the structure. For example, permits are required when work done in the structure uses flammable liquids or other hazardous materials, the structure has capacity to hold over 50 people, or occupants use open flames such as candles in the structure. Not all structures require a permit; only about a third of all inspected structures require a permit. (See Exhibit 1.)

Exhibit 1. Inspections of Structures Requiring Permits and Inspections of Structures Not Requiring Permits, Fiscal Years 2010 – 2013



Source: Fire Prevention Division.

After finishing an inspection, the inspector completes an Inspection/Notice of Hazard form. If a permit is required, the inspector leaves a permit application with instructions to submit the application within 30 days with payment for the permit(s). Once the division receives the permit application with payment, staff updates the inspection database to reflect payment, generates the permit(s), and sends the permit(s) to the applicant.

Fire Prevention Division Staff

The division has 13 state-certified inspectors. Fire prevention inspectors tend to be retired fire fighters – captains and battalion chiefs with extensive knowledge and experience. There are two assistant chief fire marshals, one overseeing inspections and one overseeing fire investigations and education. The division also has two administrative staff and an information technology analyst.

Inspectors currently conduct about 19,000 inspections and re-inspections per year. In addition to fire safety inspections, inspectors also respond to 311 complaints, review building plans, and participate in community activities.

Findings and Recommendations

Prioritizing Inspections Could Improve Inspection Timeliness

Some annual inspections are not timely. Despite management's performance monitoring efforts, some annual inspections in 2012 were missed. Although the division's goal is to inspect each property annually, it may be more practical to prioritize inspections so that higher risk structures are inspected every year and lower risk structures are inspected less frequently.

Some Annual Inspections Are Not Timely

In calendar year 2013,² about 20 percent of annual inspections were completed late. In calendar year 2012, about 13 percent were late.³ (See Exhibit 2.). The division's goal is to inspect each structure annually, and its practice is to assign an inspection of each structure every twelve months. City code requires inspections before issuing a permit. Conditions that require a permit also require an inspection at least annually because city code limits the term of fire permits to one year. We found the rate of late inspections for structures requiring permits was about the same as the rate of late inspections for structures not requiring permits.

Exhibit 2. Timeliness of Annual Inspections

| Number of Days Late | Number of Inspections | |
|---------------------|-----------------------|-------------------|
| | 2012 | 2013 ² |
| 1-30 | 1,392 | 1,347 |
| 31-60 | 313 | 438 |
| 61-90 | 124 | 214 |
| 91-180 | 53 | 198 |
| 181-365 | 3 | 254 |
| >365 | 0 | 34 |
| Late | 1,885 | 2,485 |
| On Time | 13,700 | 10,194 |
| Total Inspections | 15,585 | 12,679 |

Source: KIVA and City Auditor's Office Calculations.

² January 1, 2013 through October 24, 2013.

³ We considered inspections completed within 395 days of the last inspection to be on time and allow for an establishment being inspected near the beginning of a month in one year and the last part of the same month the next year.

Some Structures Requiring Permits Were Not Inspected in 2012

We estimate the Fire Prevention Division missed inspecting 171 structures that would have required permits in calendar year 2012. Although this is a small number of the division's inspections resulting in permits (about three percent), these structures are at higher risk for fire because of the materials used and/or activities that take place within them. In addition to the potential safety issues associated with these missed inspections, we estimate the Fire Prevention Division did not collect approximately \$21,400 in permit revenue.

Management has some practices in place to monitor performance and check that inspections are not being missed. Inspections are assigned, not random. Each month, the KIVA system generates inspection forms for all structures due for an annual inspection. These inspection forms are blank except for identifying information (e.g., name, address, etc.) Inspectors receive a stack of inspection forms and are expected to complete those inspections during the month. For efficiency, inspectors have the latitude to organize the order of their inspections for the month.

Management told us they perform random checks of each inspector's daily log and the related inspection information entered into KIVA and compare it to a master list of assigned inspections to help ensure all inspections are being completed. Management also told us they track the work of inspectors and address deviations from expected performance. For instance, if an inspector frequently does fewer monthly inspections than the norm or finds fewer violations on the first inspection than the norm, then management addresses it with the inspector.

Prioritizing Could Improve Rate of Late and Missed Inspections

The Fire Prevention Division does not prioritize its yearly inspections by type of occupancy. The division's goal is to inspect all structures covered by the International Fire Code on an annual basis. This includes, but is not limited to commercial structures, places of assembly, and common areas within apartment buildings of four or more units.

Facilities requiring permits present the greatest risk for fire or life loss.⁴ Approximately one third of all annual inspections are for structures that require a permit. For example, permits are required for structures that use flammable/combustible liquids, or other hazardous materials; structures that are used for welding and other hot work operations; places of assembly that can hold 50 or more people such as restaurants and

⁴ David Diamantes, *Principles of Fire Prevention*, (New York: Delmar- Cingage Learning, 2011) p. 114.

churches; and structures where occupants use candles in connection with assembly areas.

Management told us, and our review of KIVA inspection data confirmed, that they are generally completing most annual inspections within 13 months. The Fire Marshal said inspections should be every 12 months. Given the missed and late inspections in 2012, it may be practical to prioritize inspections. For example, higher risk structures could be inspected every year and lower risk structures inspected less frequently. Prioritizing inspections could help ensure higher risk structures are inspected every 12 months.

To help ensure higher risk structures are inspected timely and annually, the Fire Chief should analyze options for setting inspection priorities and implement a system that prioritizes inspections by type of occupancy so structures requiring permits are inspected annually and structures not requiring permits are inspected less frequently.

Written Policies and Procedures Could Improve Inspection Consistency

The division does not have written guidelines that articulate management's expectations related to the inspection process and authorizing permits. Clearly communicating inspector responsibilities and authority in written policies and procedures provides a framework for consistency in conducting inspections and using professional judgment.

No Written Guidelines for the Inspection Process

The Fire Prevention Division has written general administrative guidelines that outline the type of structures the division will inspect, as well as a goal to inspect those structures on an annual basis. This written policy also describes how the division will obtain permit data from City Planning and cross reference it to the inspection database to help keep it up-to-date. However, there are no written policies and procedures that direct the work of inspectors in the inspection process. Having written guidelines addressing the Kansas City Fire Department's inspection process and management's expectations is important because it provides a basic framework for making decisions and promotes consistency.

The Fire Prevention Division's inspectors are all state certified fire inspectors. Management believes certification verifies that inspectors know how to conduct fire inspections. Management said certification

also helps ensure uniformity in inspections and reduces liability to the city.

While certification addresses technical guidelines such as what safety hazards inspectors should be looking for during an inspection, it does not address the Kansas City Fire Department's process and expectations. Management expects inspectors to use their professional judgment when conducting inspections and authorizing permits. For example, inspectors can authorize permit issuance even if hazards still exist on a property as long as the hazards do not pose a life safety risk. This allows owners to receive a permit if payment of the required permit fee(s) occurs. Without written parameters to help ensure consistency in this step of the inspection process, inspectors could inadvertently create an unfair permitting practice. One inspector may authorize a permit and give an owner time to fix a specific violation while a different inspector may require remediation for the same violation before a permit is authorized.

How Fire Inspectors Become Certified in Missouri

The Missouri Division of Fire Safety provides a five-day fire inspection course consisting of 40 hours of classroom instruction and practical skills training (e.g., inspections of sprinkler, alarm, and hood systems; means of egress; identifying hazards; and fire department access). In order to enroll in the course, applicants must have a minimum of three years' experience in some phase of fire service, fire prevention, or inspection. Applicants must have also completed pre-requisite training classes before being eligible to take the course (e.g., classes in the areas of fire behavior, building construction, and hazardous materials awareness). Successful completion of the course and practical skills exercises are required for eligibility to take the Missouri Fire Inspector Certification examination. Students must achieve a score of 70 percent on the exam to qualify for certification. Certification expires every three years. To renew certification, the inspector must provide documentation of 30 hours in fire inspection related courses or seminars.

Source: Missouri Division of Fire Safety

<http://www.dfs.dps.mo.gov/programs/training/fire-inspector.asp>

Management also said uniformity in inspections is important, especially when inspectors encounter potentially life-threatening hazards such as locks on doors that prevent exiting. These hazards require immediate remediation. An inspection manual would make clear management's expectations related to these situations and enhance the uniformity management seeks. Fire Inspection literature stresses the need to establish formal procedures for inspection programs.⁵

⁵ Fire Inspection Management Practices, National Fire Prevention Association, p.1-10, 1982.

Written policies and procedures can establish standard approaches and encourage consistent application of judgment. By clearly communicating inspector responsibilities and authority, written policies and procedures provide a basic framework for consistency in conducting inspections and using professional judgment. Written policies and procedures show inspectors how to do their work and serve as a training resource so there is continuity and uniformity in the inspection process in the event of staff turnover.

To establish a basic framework for conducting inspections and making decisions based on professional judgment and ensuring management's expectations are clear, the Fire Chief should develop written policies and procedures to direct the work of inspectors.

Division Needs Administrative Policies and Procedures and Stronger Controls

The written guidelines for recording inspection data in KIVA and processing payments and permits are not current. Only one employee knows how to do these functions. Incompatible administrative duties are not properly segregated, increasing the risk that unintentional errors or fraud could go undetected.

Administrative Policies and Procedures Should Be Expanded

According to staff, the written instructions that exist for KIVA input are general in nature and outdated. There are no written procedures for processing payments and issuing permits through KIVA. Only one employee knows how to enter inspection data into KIVA, process payments, and issue permits. No other staff is cross-trained to do these tasks. If this employee left employment or went on extended leave, there is nothing to ensure these essential functions would continue smoothly. Management said all four management personnel together could figure out how to perform these duties if needed, but just one of them could not do it alone.

In the absence of written instructions and cross-training, deposits are not made on days the employee is not in the office. All mail-in and walk-in payments are locked in a storage drawer in the back office and are not processed until the employee returns to work. This practice unnecessarily delays the deposit and it violates the city's regulation that deposits be made on a daily basis.⁶

⁶ *Manual of Instruction 6-02, "Cash Handling Procedures,"* September 14, 2007.

To ensure continuity of data entry into KIVA and processing of payments and permits, the Fire Chief should update written policies and procedures outlining how to do these administrative duties. The Fire Chief should also consider cross-training others in the division to carry out these functions.

Incompatible Administrative Duties Are Not Segregated

One employee is responsible for incompatible duties. This employee opens the mail containing permit payments, collects fees from walk-in customers, processes payments, issues permits, records inspection and payment data into KIVA, counts the daily receipts, and prepares the daily deposit. The employee can also void transactions in KIVA without supervisory approval. Until recently, the same employee was the only staff person in the division who had the combination to the safe that holds payments until the end-of-day deposit.⁷ Deposits made throughout fiscal year 2013 averaged about \$3,520 per deposit.

According to city regulations, two different people should balance cash and reconcile documents, and neither of the two should be the cashier.⁸ Proper segregation of duties reduces the risk that unintentional errors or fraud can go undetected by management. Segregation of duties also protects employees. It prevents unwarranted suspicion of honest employees if assets come up missing.

The division does not have enough administrative staff to assign all of these duties to different individuals. Management told us a supervisor counts the daily deposit two times and reconciles it with the daily receipts detail report before signing off on the daily deposit. This mitigating control, if applied consistently, can reduce the risk associated with inadequate segregation of duties. Another mitigating control the division could implement is to have a separate person open the mail and make a master list of all checks received that day. Management could compare the master list to the receipts detail report at the end of the day to ensure all checks were processed. Management should also review with staff the circumstances surrounding all voided transactions.

⁷ Once management became aware of this, they said they would rectify this situation.

⁸ *Manual of Instruction 6-02.*

Segregation of Duties

A fundamental element of internal control is the segregation of certain key duties. No employee should be in a position to both commit and conceal errors or fraud. Ideally, no single individual should be able to:

- 1) Authorize a transaction,
- 2) Record the transaction in the books of account, and
- 3) Ensure custody of the asset resulting from the transaction.

Source: Stephen J. Gauthier, *An Elected Official's Guide to Internal Controls and Fraud Prevention* (Chicago: Government Finance Officers Association, 1994), pp. 19-20.

Other mitigating controls that can be used when it is not practical to segregate incompatible duties include a mandatory vacation policy (e.g., two consecutive weeks) or a policy requiring the periodic rotation of duties among employees. Having others perform an employee's duties for a while and analyzing whether there are notable changes (e.g., a marked increase in cash receipts) could help detect irregularities.

To reduce the risk of unintentional errors or fraud going undetected, the Fire Chief should implement additional mitigating controls to compensate for inadequate segregation of administrative duties.

Fire Safety Inspection Database Reasonably Complete, But Can Be Improved

A comparison of the fire inspection database with the city's business license and code databases determined that the inspection database contains most but not all inspectable addresses. The fire inspection database contains 16,749 addresses. We compared the addresses in the fire inspection database with addresses in the city's business license and building permits databases. We identified 1,538 addresses that were not in the fire inspection database, but potentially should have been. Of those, we chose a sample of 80 addresses to review more closely. We worked with the Fire Prevention Division and determined that 23 of the 80 addresses were not but should be in their inspection database.

Given the results of our analysis, we estimate that approximately 442 addresses in the business license and building permits databases need to be added to the fire inspection database.⁹ We also estimated that about a

⁹ Our sample of 80 produced a 90 percent confidence level with a margin of error \pm about 9 percent.

third of these addresses would require a permit, resulting in about \$19,000 in additional fire permit revenue annually.

To help identify business addresses that should be added to its inspection database, the Fire Prevention Division has been regularly obtaining a list of certificates of occupancy from City Planning and Development. The division compares the commercial properties in the list to the fire inspection database, then adds and updates its inspection database based on the comparison.

The information the Fire Prevention Division gets regularly from the City Planning and Development Department and the comparison between the division's inspection database and the business license and building permits database illustrate that receiving information from other city databases could be useful in ensuring the fire inspection database is more complete. For example, information from the rental property registry kept by the Neighborhoods and Housing Services Department could help the Fire Prevention Division verify that its database contains all multifamily structures with four or more units. Another database that may be helpful to identify multifamily structures is the city's trash rebate program.¹⁰

To help identify additional commercial and multifamily structures in the city, and keep the fire safety inspection database current, the Fire Chief should continue to get certificate of occupancy information from the City Planning and Development Department, and work with the Information Technology Department to obtain address information from data maintained by other city departments.

¹⁰ If you live in a building or complex that has seven or more apartment, condominium, or townhouse units, the property manager is responsible for arranging trash service for the complex, and the city provides a fixed rebate per occupied unit.

Recommendations

1. The Fire Chief should analyze options for prioritizing inspections by type of structure, and implement a program to inspect those requiring permits annually and inspect those not requiring permits less frequently.
2. The Fire Chief should develop written policies and procedures to direct the work of inspectors.
3. The Fire Chief should develop written policies and procedures outlining how to enter data into KIVA and process payments and permits, and consider cross-training additional staff to perform these functions.
4. The Fire Chief should implement additional mitigating controls to compensate for inadequate segregation of administrative duties.
5. The Fire Chief should expand the division's work with the Information Technology Department to obtain address information from additional city departments to update the fire inspection database.

Fire Code Inspection Program

Appendix A

Fire Chief's Response

CITY OF FOUNTAINS
HEART OF THE NATION



KANSAS CITY
MISSOURI

Interdepartmental Communications



Date: January 7, 2014

To: Doug Jones
City Auditor

From: Paul Berardi
Fire Chief

PB

Subject: Response to Audit Report: *Fire Code Inspection Program*

The Fire Department appreciates the expertise, examination, and input of the City Auditor and his staff in reviewing the operations of our Fire Prevention Division. The Fire Prevention Division has substantially improved both its productivity and its efficiency across the past several years, assisted in good measure by valuable input from a prior performance audit. We look forward to achieving further improvements as we implement the recommendations reflected in this report.

With respect to the five specific recommendations, we submit the following:

- 1. The Fire Chief should analyze options for prioritizing inspections by type of structure, and implement a program to inspect those requiring permits annually and inspect those not requiring permits less frequently.***

The Fire Department agrees with the principle of this recommendation but notes that dimensions other than permitting must be considered when setting priorities and frequencies. While many high risk properties require Fire Department permits, a number of the city's highest risk commercial and multiunit housing occupancies do not require City permits issued by the Fire Department, examples being some schools, daycare centers, and special needs congregate housing, as well as others. Often these settings are permitted by state or federal authorities, with the Fire Department verifying that these permits are present and valid as a part of its inspection process. To place such occupancies on a less frequent or lower priority inspection schedule would be detrimental to the Fire Prevention Division's central mission of risk management and public safety.

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January 7, 2014
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That stated, the Fire Prevention Division is reexamining its methods of operation as a part of its strategic planning process, now underway. A plan for prioritizing options will be developed as a component of that process. We anticipate that the strategic plan will be completed by the end of FY 2013-2014 and implemented during the following fiscal year. The precise timeline for implementation will be developed as a part of that process.

2. *The Fire Chief should develop written policies and procedures to direct the work of inspectors.*

The Fire Department agrees with this recommendation. Development of a policy and procedure manual will be assigned priority in the strategic plan for the Fire Prevention Division.

3. *The Fire Chief should develop written policies and procedures outlining how to enter data into KIVA and process payments and permits, and consider cross-training additional staff to perform these functions.*

The Fire Department agrees with this recommendation. It is expected that procedures for entering data regarding permits and fees will change with the City's acquisition of new permitting software. It is also expected that the process will shift toward more direct input from inspectors as mobile technology is added. This will streamline the functions and make cross-training a less intricate and hence more expedient process. Since the change in software will require retraining of staff utilizing the platform, the most logical and most efficient time for implementation will come with that switch.

4. *The Fire Chief should implement additional mitigating controls to compensate for inadequate segregation of administrative duties.*

The Fire Department agrees with this recommendation. Written policies and procedures will be put in place and monitored on a constant basis.

5. *The Fire Chief should expand the Division's work with the Information Technology Department to obtain address information from additional City departments to update the fire inspection database.*

The Fire Department agrees with this recommendation. The Fire Prevention Division has added approximately 3,500 locations to the database in the past several years but this has been a somewhat laborious process. The Fire Department has already begun discussions regarding more efficient integration of databases.

KCFD appreciates the partnership of the City Auditor and his staff in helping us to perform our essential missions efficiently, effectively, and successfully.