

City of Miami

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March 3, 2015

Honorable Members of the City Commission
City of Miami
3500 Pan American Drive
Coconut Grove, FL 33133-5504

Re: Audit of Outside Counsel Engagement and Oversight Procedures (Audit #15-002)

Executive Summary

We have completed an audit of records and selected invoices of outside counsel hired by the Office of the City Attorney (OCA) as well as the details of other legal expenses recorded in the City's accounting records, primarily for the period October 1, 2011 through June 30, 2014. The audit was performed on the recommendation of the Miami-Dade County Commission on Ethics and Public Trust which had concluded an investigation on allegations that an Assistant City Attorney was steering work to her fiancée's law firm.

The audit was performed to determine whether the OCA sufficiently monitored the engagement and services provided by outside counsel and adequately controlled costs. During the audit period noted above, total expenses recorded in the "Non-Departmental Professional Services – Legal" account (NDA) were \$2,944,127, of which \$1,378,275, or 47%, was for outside counsel services, and the remaining amount was related to other categories of legal expenses.

Based on the results of our audit, we have concluded that the OCA's procedures and controls over the engagement and oversight of outside counsel could be improved. Accordingly, we issued the following recommendations for implementation:

- 1) Establish departmental conflict of interest policies and procedures for outside counsel engagements.
- 2) Enhance policies and procedures for the selection and monitoring of outside legal counsel.
- 3) Comply with monitoring and documentation requirements for outside counsel expenditures.
- 4) Increase transparency of non-departmental (NDA) legal expenses through improved reporting and reconciliation.

We wish to express our appreciation for the cooperation and courtesies extended to us by all City personnel while conducting this audit.

Sincerely,



Theodore P. Guba, CPA, CIA, CFE
Independent Auditor General
Office of the Independent Auditor General

cc: The Honorable Mayor Tomas Regalado
Daniel Alfonso, City Manager
Victoria Mendez, City Attorney
Todd Hannon, City Clerk
Alice N. Bravo, Deputy City Manager/Chief of Infrastructure
Fernando Casamayor, Assistant City Manager/Chief Financial Officer
Dr. Nzeribe Ihekwa, Assistant City Manager/Chief of Operations
Christopher Rose, Director, Office of Management and Budget
Jose Fernandez, Director, Finance Department
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Audit Documentation File

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**AUDIT OF OUTSIDE COUNSEL ENGAGEMENT AND OVERSIGHT PROCEDURES
OCTOBER 1, 2011 THROUGH JUNE 30, 2014
Audit No. 15-002**

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SCOPE, OBJECTIVES AND METHODOLOGY

The scope of the audit included an examination of the Office of the City Attorney's (OCA) procedures and controls over the engagement and oversight of outside counsel. The audit primarily covered the period October 1, 2011 through June 30, 2014 and focused on the following objectives:

- To determine whether policies and procedures have been established for the use of outside counsel.
- To determine whether there is adequate supporting documentation on the need for outside counsel.
- To determine whether policies and procedures have been established for reviewing and approving outside counsel invoices.
- To determine whether the OCA adequately monitors outside counsel billings to assure that the City of Miami is not overcharged for legal services.
- Other audit procedures as deemed necessary.

We conducted this audit in accordance with *Generally Accepted Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence in order 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 audit methodology included the following:

- Interviews and inquiries of appropriate personnel.
- Reviews of written policies and procedures in order to gain an understanding of the internal controls.
- Observations of current practices and processing techniques.
- Tests of applicable transactions and records.
- Other audit procedures as deemed necessary.

BACKGROUND

The Office of the City Attorney (OCA) operates as a law firm to provide the day-to-day legal services required by the City. The Office provides legal advice and serves as counsel to the City's elected public officials, appointed officials, departments, and all authorities, boards and committees.

The Office is staffed by 55 full time employees including the City Attorney, 25 attorneys (two of which are Deputy City Attorneys and four that are Division Chiefs), four (4) Administrative Staff, 13 Litigation Assistants, seven (7) Paralegals, and five (5) Legal Services Staff. The total approved budget for the OCA during our scope period was \$4.42M in fiscal year (FY) 2012, \$5.77M in FY2013 and \$6.1M in FY2014.

As indicated in the schedule below, it should be noted that separate from OCA's approved budgets (mentioned above), additional expenses of \$2M in FY2012, \$1.8M in FY2013 and \$1M in FY2014 were budgeted in an account (Non-Departmental Account [NDA]: Professional Services—Legal) to record outside counsel services and other legal related expenses. If combined with OCA's approved budgets, these other legal expenses comprise a material portion of total budgeted legal expenses (i.e., 31% in FY2012, 24% in FY2013, and 14% in FY2014).

City's Total Budgeted Legal Expenses			
	FY 2012	FY 2013	FY 2014
OCA Approved Budget	4.42M	5.77M	6.1M
NDA: Professional Services-Legal ('Other Legal Expenses') Budget	<u>2.0M</u>	<u>1.8M</u>	<u>1M</u>
Total Budgeted Legal Expenses	<u>6.42M</u>	<u>7.51M</u>	<u>7.1M</u>
'Other Legal Expenses' % of Total	31.2%	23.8%	14.1%

Lastly, we noted that actual NDA legal expenses for FY2012, FY 2013, and FY2014 were \$1.36M, \$1.01M and \$783.4K, respectively.

AUDIT FINDINGS AND RECOMMENDATIONS

Overall Conclusion: Based on the results of our audit, we have concluded that procedures and controls over the engagement and oversight of outside counsel could be improved.

Details of our findings and recommendations follow:

FINDING 1: ESTABLISH DEPARTMENTAL CONFLICT OF INTEREST POLICIES AND PROCEDURES FOR OUTSIDE COUNSEL ENGAGEMENTS

The purpose of having policies and procedures is to establish a high degree of understanding, cooperation, efficiency and unity among employees within an organization; and, departments should establish policies and procedures that define issues relevant to them. Policies and procedures should include goals/objectives, services provided, roles/responsibilities of staff, and applicable regulations, standards and guidelines that are essential to carry out the organization's mission. Lastly, relevant policies and procedures should be established and implemented so as to facilitate transparency and accountability to City of Miami taxpayers and other stakeholders.

The Office of the Independent Auditor General (OIAG) contacted several municipalities to obtain best practices regarding conflict of interest policies and procedures for outside counsel engagements. We were provided with established policies and procedures that specifically addressed conflicts of interest and/or referred to case law in this area. The City of Los Angeles incorporated financial or economic interests of public officers and employees into their legal department's conflict of interest policy and includes the following language in their outside counsel engagement letters:

All parties hereto agree that they are unaware of any financial or economic interest of any public officer or employee of City relating to this agreement. Notwithstanding any other provision of this Agreement, it is further understood and agreed that if such financial interest does exist at the inception of this Agreement, City may immediately terminate this Agreement by giving written notice thereof.

Although City Attorneys are required to abide by the rules of The Florida Bar, Florida Constitution, County Ordinances and City Ordinances with respect to conflicts of interest, departmental policies and procedures have not been established to ensure proper and consistent handling of conflicts of interest between OCA staff and outside counsel. Department policies should include guidelines for reporting potential conflicts and corrective actions that will be followed in response to policy violations. The OCA has indicated that there are no departmental procedures to ensure that staff members are made aware of the need to report conflicts of interest, as each attorney is obligated to comply with conflict of interest rules "pursuant to the rules regulating the Florida bar and supreme court."

We also noted that the OCA does not have any policies and procedures regarding conflicts of interest involving conflicting financial or economic interests between OCA staff and outside counsel. As a result, a situation arose in which an OCA Assistant City Attorney was assigned the responsibility as "monitoring attorney", which included authorizing payments, for two engagements with an outside attorney that ultimately benefitted her live-in boyfriend. This situation was anonymously reported, which gave rise to an investigation that was conducted by the Miami-Dade County Commission on Ethics and Public Trust (MDCCEPT). The MDCCEPT recommended that the OCA "strengthen internal policies, and restructure its office forms,

including LSRs, so that staff attorneys are required to declare and document potential conflicts of interest to their supervisors while protecting attorney-client privilege” (Refer to MDCCEPT report # K13-067 for additional details).

Lastly, we noted that OCA’s Outside Counsel engagement letters do not include language to address conflicts of interest and corrective actions upon discovery of any violations.

RECOMMENDATION 1.1: OFFICE OF THE CITY ATTORNEY

We recommend that the OCA establish written policies and procedures to ensure proper and consistent handling of conflicts of interest, including conflicting financial or economic interests, between OCA staff and outside counsel. These policies and procedures should include:

- A summary/excerpts of conflict of interest rules as codified in the Rules Regulating the Florida Bar, Florida Statutes, County Ordinances, City Ordinances, etc.
- Examples of conflicts of interest that may arise in the normal course of business conducted by the OCA.
- Guidelines on the appropriate handling of conflicts including documentation and reporting requirements such as standard forms/templates to be completed by OCA staff when reporting potential conflicts.
- Corrective and/or disciplinary actions that will be followed in response to conflict of interest policy violations (e.g. failure to report potential conflict of interest).

- **OCA Response:**

- The Office of the City Attorney does have policies with respect to conflicts of interests as those policies are codified in the Rules Regulating the Florida Bar, Florida Statute, the Florida Constitution, County ordinances, and City ordinances. However, in the interest of transparency, our LSR form will be amended to include that the attorney working on this matter is not aware of any financial or economic interest relating to this agreement.
- The OCA will establish a simple summary of conflict of interest rules as indicated in the recommendation and a directive on how to handle a conflict if one arises.

- **Implementation Date:** Ongoing.

RECOMMENDATION 1.2: OFFICE OF THE CITY ATTORNEY

We recommend that the OCA update their Outside Counsel engagement letters to address conflicts of interest and corrective actions upon discovery of any violations.

- **OCA Response:** We will update our Outside Counsel engagement letters to address conflicts of interests.
- **Implementation Date:** February 2015.

FINDING 2: ENHANCE POLICIES AND PROCEDURES FOR THE SELECTION AND MONITORING OF OUTSIDE LEGAL COUNSEL

According to an Association of Corporate Counsel article entitled “Practical Suggestions for Managing Outside Counsel Expenditures” (Baccus and Schuetz, 2011), it is important to choose a firm that provides the right value for the work to be done and the desired outcome. During the audit period, total expenses recorded in the “Non-Departmental Professional Services – Legal” account were \$2,944,127, of which \$1,378,275, or 47%, was for outside counsel services.

Many transactions/activities in the NDA account are driven by OCA decisions in response to citywide legal needs. For example, outside counsel is selected by the OCA, invoices are sent directly to the OCA, which reviews each invoice for accuracy/agreement with outside counsel engagement terms. The OCA then submits each invoice to the Office of Management & Budget and Finance Department for approval and payment, respectively.

In order to determine best practices regarding the selection and monitoring of outside counsel services, we researched other municipalities' procedures and requirements. For example, we obtained an "Attorney Qualification Information" form, utilized by Palm Beach County in their vetting process, which includes information such as:

- Area of expertise.
- Credentials (Law School graduation date, Florida Bar admission date, etc.).
- Number of years the attorney has practiced in the area.
- Approximate number of matters the attorney has handled in the area.

Also, during our review of best practices, we noted that the policies and procedures of the City of Los Angeles require that funding for a matter be based on budgetary projections submitted by outside counsel. According to a Thomson Reuters article entitled "Latest Trends and Best Practices in Managing Outside Counsel" (2013), legal departments are increasingly requiring project budgets. Additionally, we noted that a major municipality's policies and procedures required that engagement agreements include standard language giving the City Attorney the right to audit outside counsel (and any third party retained by outside counsel) for a period of three (3) years following the close of the engagement. This assures that auditable documentation will be made available and that all outside counsel activities will be adequately monitored.

We requested OCA's written policies and procedures and were informed that their manual "is currently under construction;" and instead, OCA provided us with a section of an earlier version of the department's policy that covers outside counsel (Chapter 9, revised 02/25/2009). Upon review of the OCA's policies and procedures, we noted that the policy does not contain:

- Procedures to initially assess the need for outside counsel (e.g., issues/criteria that must be present to justify the need to hire outside counsel);
- Tools and methods to document and justify outside counsel selections (e.g., pre-qualification list of firms, positive past performances, written evaluations, rating sheets, documentation of meetings/discussions during which selections are made, resumes/CVs, letters of reference, etc.);
- Procedures requiring the submittal and review of budget projections for each matter and how the budgeting process is handled.
- Requirements that engagement agreements include standard language giving the City the right to audit outside counsel (and any third party retained by outside counsel) for a reasonable period of time following the close of the engagement.

In addition, although we noted that resolutions regarding the selection of outside legal counsel for material legal matters have been presented and approved by the City Commission (Commission), our testing revealed that outside counsel retained by the OCA to perform title work for real property or to handle real estate transactions are not disclosed to the Commission, and are therefore not transparent to the public. For such transactions, in the event that selected outside counsel commits an error or omission, OCA should be able to provide documentation to justify that the outside counsel was adequately vetted.

Overall, expanding the OCA's policies and procedures regarding the selection and monitoring of outside counsel services will facilitate transparency and accountability to City taxpayers and other stakeholders by demonstrating that outside legal services were provided by qualified/experienced firms and that the costs for such services were justified, reasonably estimated, budgeted, and controlled. Not having adequate written policies for selecting and monitoring outside counsel increases the risk that the City's interests in certain transactions will be inadequately protected which could potentially expose the City to material financial losses and/or delays in delivering needed core services.

RECOMMENDATION 2: OFFICE OF THE CITY ATTORNEY

We recommend that the OCA enhance/further develop and finalize its written policies and procedures to more effectively govern the outside counsel engagement process and to ensure that outside counsel selection and use is transparent and in the best interest of City taxpayers. The policy should include requirements to:

- Simply document the initial assessment of the need for outside counsel (e.g. conflict of interest, lack of expertise, budgetary/staffing needs, etc.) in file.
- Document the selection of outside counsel firms with curriculum vitae of attorney or firm qualifications.
- Document approval and reporting of outside counsel expenditures with invoices.
- Require that outside counsel submit budgetary projections/estimates for each engagement.
- Periodically monitor outside counsel engagement costs and compare them to budgetary projections/estimates (when feasible).
- Retain records to ensure that the outside counsel engagement process is transparent.
- Include standard contractual language on engagement letters, which should contain "right to audit" language.

In addition, even though legal fees for real property transactions do not appear to be material to the real property purchase price, in order to facilitate transparency and accountability to the public, OCA policies should include procedures that mirror the process followed for bond and disclosure counsel, which includes a City Fee Scale and a list of qualified firms on the resolution authorizing the real property transaction.

- **OCA Response:**

- We already do address your general recommendations above including reporting and monitoring outside counsel expenditures. We will document every file, not just our general outside counsel database, with the curriculum vitae and qualifications you request above. Though outside counsel resolutions taken to commission address the need for outside counsel, we will make sure it is placed in every file, if has not already been done.
- It is virtually impossible to budget what is necessary for outside counsel. The Office of the City Attorney does not have the ability to predict the future. We have no idea how many lawsuits will be filed due to vehicular accidents, slip and fall instances, workers' compensation matters, and other types of litigation that the OCA engages in. These are all unforeseen circumstances. However, the OCA will try to work out, whenever possible, budgets for outside counsel on a particular matter.
- Our current procedure includes performing an initial assessment to justify the need for outside counsel, the suggestion of outside counsel, and the anticipated expenditures for outside counsel. This initial assessment is done in group meetings and based on past

experiences. Due to public records requirements, much is not written down as to strategy and reasoning for selection of outside counsel as the information may be available upon conclusion of the case.

- Chapter 119 of the Florida Statutes as well as the Rules Regulating the Florida Bar indicates that the files are all property of the client (City) and subject to inspection. Further, the Rules Regulating the Florida Bar requires that records is kept and accessible for six (6) years after conclusion of the matter. We will continue to comply with the Rules Regulating the Florida Bar as required by F.S. Const. Art. 5 § 15. Nevertheless, we will review our engagement letters and consider adding audit language.
 - With respect to real estate transactions, the OCA is not able to issue opinions of title. Thus, those outside attorneys that are retained for those matters are attorneys with title insurance and qualified to do so. Thus, for property transactions they will be outsourced when needed, on a case-by-case basis.
- **Implementation Date:** Currently ongoing.

FINDING 3: COMPLY WITH MONITORING AND DOCUMENTATION REQUIREMENTS FOR OUTSIDE COUNSEL EXPENDITURES

Chapter Nine, Section 9.2 “Responsibility of Assistant City Attorney Assigned as “Monitoring” Attorney”, of the OCA’s procedures manual, states that “Once the engagement of outside counsel is authorized by the City Attorney, the attorney assigned to monitor the matter will be responsible for: (e) Determining that all monthly billing statements for legal services are supported with details of the work performed.” The details of each billing statement, as articulated in the OCA policy, are as follows:

1. Case or Matter Name and Number.
2. A narrative description of the work performed for each specific task by the professional performing the work. Daily “block” billing description will not be sufficient. The description should state clearly the nature of the task performed and allow the City to understand why the work was necessary. Where more than one professional is involved in the same work project, such as writing a brief or attending a meeting or a deposition, the details in the billing statement should make it clear why the other person or persons’ presence was necessary.
3. The name of the person undertaking the task.
4. Time spent on the task.
5. A summary by each professional providing services during that billing period, indicating (a) the total time spent by that professional, (b) the billing rate for that professional, (c) the position of that professional (e.g., partner, third year associate or paralegal), and (d) the total charges for that professional.
6. Total fees and disbursements year-to-date on the matter.
7. Total fees and disbursements from the inception of the case-to-date.

We reviewed 13 transactions (invoices/reimbursements) totaling \$520,123 for compliance with the requirements and noted the following:

- The OCA processed and approved payment for the successful legal defense of a former City Attorney that was not fully supported with the outside counsel's billing statement containing the details of the work performed. The payment for these legal expenses was properly authorized by the City Commission; however, OCA did not produce supporting documentation for \$702.50 of the total \$41,791 disbursed by the City.
- 11 outside counsel invoices reviewed did not disclose the total fees and disbursements year-to-date and case-to-date on the respective matter as required by the OCA's policy (items 6 and 7 above). If total payments to outside counsel are not carefully tracked and compared to an engagement budget, the risk of cost overruns is increased.
- Two invoices had discrepancies between the hourly rate charged and the agreed upon rate shown on the engagement letter. On one of these invoices, the attorney assigned to the matter charged the City at the higher law firm partner rate of \$400 for one task and at his appropriate lower rate of \$325 for another. On the second invoice, the City was billed at a law firm partner's rate of \$195 for work performed by a senior associate which is \$175 according to the engagement letter.

Lastly, the OCA has not provided us with engagement letters for two of our outside counsel selections. According to the OCA, the engagement letter is available for one of these selections, but without the required signature by outside counsel. For the second selection, the OCA has indicated that there is no engagement letter available. As a result, we are not able to determine whether these engagements were properly executed and "memorialized by a letter to counsel setting forth the terms and conditions of the engagement" as required by OCA's outside counsel policy.

RECOMMENDATION 3: OFFICE OF THE CITY ATTORNEY

We recommend that the OCA perform a more thorough review of outside counsel billings to ensure that all amounts billed comply with documentation requirements outlined in engagement agreements and departmental policies. In addition, we recommend that OCA ensure all outside counsel engagement letters are retained on file along with all other pertinent documentation necessary to support engagement expenditures.

- **OCA Response:**
 - With respect to the first bullet point and outside counsel invoices for a former City Attorney, those invoices have been provided which justifies the expenditure of funds. The OCA does not have an invoice for costs in the amount of \$702.50 and will be seeking reimbursement. Please note that this expenditure was approved under a prior administration and changes have been made under the current administration to ensure that all invoices must be received in order to authorize an expenditure.
 - With respect to the discrepancy for the attorney who charged \$400.00 rather than \$325.00 per hour, upon conclusion of this audit, we will be seeking reimbursement of \$315.00 (difference of \$400.00 and \$325.00 at 4.2 hours). Also, with respect to the discrepancy for the attorney who charged \$195.00 rather than \$175.00 per hour, upon conclusion of this audit, we will be seeking reimbursement/credit of \$107.50 (difference of \$195.00 and \$175.00 at 4.3 hours). Please note that these expenditures were approved under a prior administration and changes have been made under the current administration to ensure that invoices are accurately reviewed and approved prior to the authorization of any expenditure. This change includes review and approval by the Law Office Manager, monitoring attorney, and Deputy City Attorney.

- The OCA currently monitors outside counsel invoices and costs and will continue to monitor all outside counsel invoices. Due to the lack of availability of two engagement letters entered into by the prior administration, the OCA has implemented a new policy that requires the executed engagement letter to be in the file and an executed copy to be provided to the Law Office Manager.
- **Implementation Date:** February 2015.

FINDING 4: INCREASE TRANSPARENCY OF NDA LEGAL EXPENSES THROUGH IMPROVED REPORTING & RECONCILIATION

The Government Accounting Standards Board (GASB) believes that financial reporting plays a major role in fulfilling government's duty to be publicly accountable to taxpayers and that there should be transparency in the reporting process. Since the OCA is exempt from the City's "Procurement Ordinance" in its selection of outside legal counsel, it is even more important that outside legal counsel expenditures be accurately recorded, reported and monitored so as to ensure accountability to City taxpayers.

We noted that the OCA reviews outside counsel invoices and records payments in the "Non-Departmental, Professional Services – Legal" account (NDA). The OCA also records various other legal related expenses including settlements, arbitration, court reporting fees, expert consultants, and municipal ordinance violation prosecution/processing charges in this same NDA account.

Since NDA expenses are accounted for as a part of a separate department and are not included within the budget of the OCA, the OCA's budget does not accurately reflect all citywide legal expenses that are driven by the department's activities. As described in the "Background" section of this report (see page 2), if combined with OCA's approved budgets, amounts budgeted as NDA legal expenses would be a material portion of OCA's total budgeted expenses.

Also, since other legal related expenses are comingled in the NDA account, rather than creating sub accounts, actual expense amounts for a particular activity (e.g. outside counsel, settlements, or expert consultants) over a given period cannot be readily identified without manually extracting the information. The total charged to this account during our audit period was \$2.94 million, of which \$1.38 million, or 47%, was for outside counsel services, with the remaining \$1.56 million related to the other categories of legal expenses.

Finally, we also noted that the NDA account was not being reconciled by the Finance Department (FD). As a result, we noted that four (4) non-legal related expenses were charged to this account, and one (1) legal expense was inappropriately described, as listed below:

- Two (2) filing fee payments totaling \$124 for the "Adjustors" licenses of Risk Management Department personnel.
- One (1) payment in the amount \$204 for a survey service expense for the Office of Management and Budget.
- One (1) payment in the amount \$332 for a Webinar and CD ROM course requested by the Office of Management and Budget.
- One (1) invoice in the amount of \$22,271 was improperly described as an outside counsel expense instead of "legal fees for the prosecution of municipal ordinance violations".

RECOMMENDATION 4.1: OFFICE OF MANAGEMENT AND BUDGET

We recommend that the Office of Management and Budget (OMB) work with the Finance Department (FD) to add sub-accounts to the “Non-Departmental, Professional Services – Legal” account (NDA) for various categories of legal related expenses (e.g. outside counsel, settlements, expert consultants, etc.). The addition of sub-accounts will more clearly disclose where resources are being used, which will facilitate the monitoring of all legal related activities and improve transparency.

We also recommend that OMB consider including the NDA account as a part of OCA’s budget to more accurately report the total citywide legal expenses/activities.

- **OMB Response:** The Office of Management and Budget (OMB) will work with the Finance Department (FD) to create new account codes to track different types of expenditures more granularly. This will be implemented with the FY 2015-16 Budget.

While either method of budgeting is in accordance with generally accepted accounting principles, it is a better practice to continue budgeting outside legal expenses in the Non-Departmental Accounts (NDA) as this provides greater oversight. OMB approves the transactions charged to the NDA, providing real-time control over each matter before they are paid. There is no lack of transparency by continuing to budget in this way because all expenses are clearly shown in the budget documents and voted on by the Commission in such a manner.

- **Implementation Date:** October 1, 2015

RECOMMENDATION 4.2: FINANCE DEPARTMENT

We recommend that legal expense accounts be reconciled to ensure that only legal related expenses are included in the NDA account and any errors are detected and corrected in a timely manner.

- **Finance Department Response:** Mitigating controls should be established by the initiating departments to enter requisitions and direct payments to the proper accounts. The Finance Department will work with the user departments and the Procurement Department to assist in this regard. The Finance Department will communicate with its accounts payable staff to be more vigilant and careful regarding payments made for professional services under NDA.
- **Implementation Date:** March 31, 2015