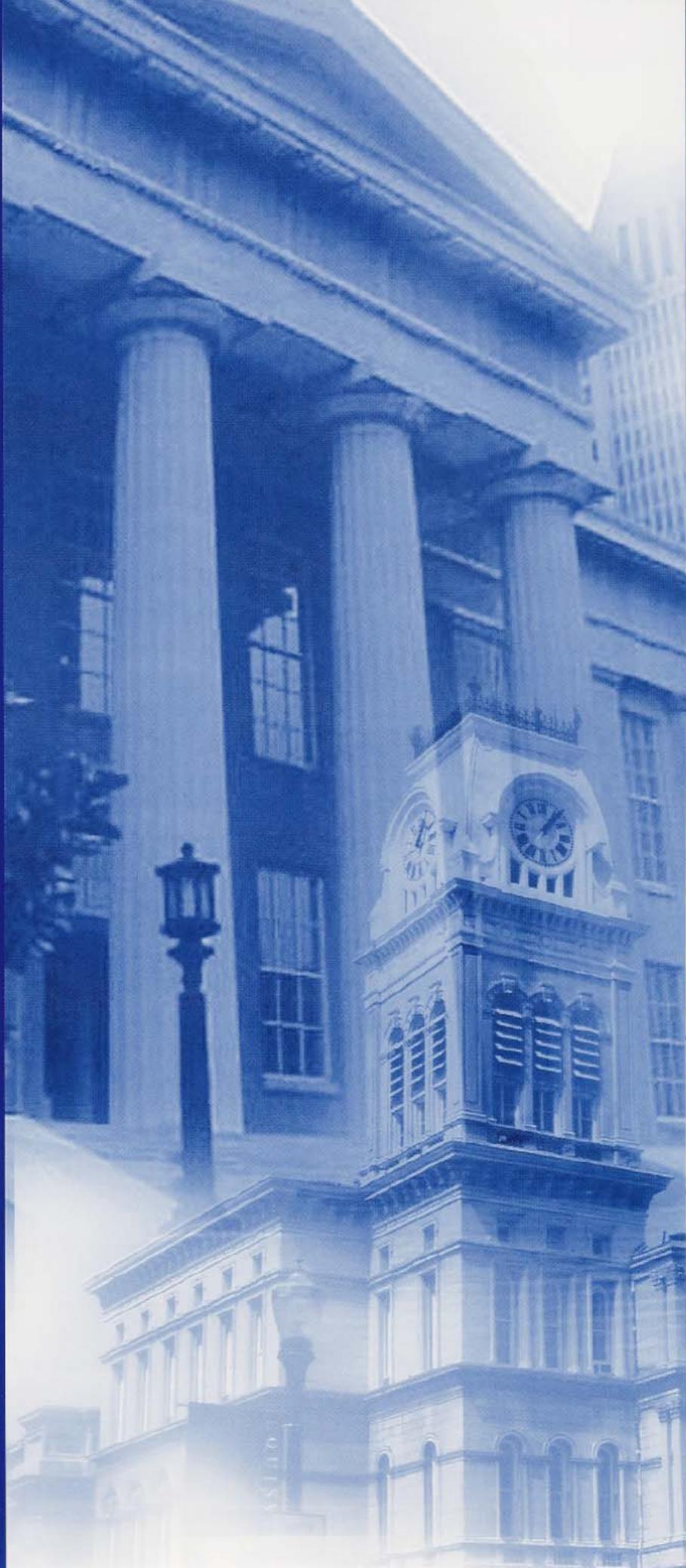




Jerry E. Abramson
Mayor

26 Member
Metro Council

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Office of Internal Audit

Audit Report

Office of Internal Audit

Department of Finance and Budget

Telecommunications Revenue

April 2003



Finance and Budget

Telecommunications
Revenue

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LOUISVILLE, KENTUCKY
OFFICE OF INTERNAL AUDIT

JERRY E. ABRAMSON
MAYOR

RON WESTON
PRESIDENT, METRO COUNCIL

Transmittal Letter

April 30, 2003

The Honorable Jerry E. Abramson
Mayor of Louisville Metro
Louisville Metro Hall

Re: Attached Audit of the Telecommunications Revenue

Scope and Opinion

We have examined the operating records and procedures of the telecommunications revenue administered by the Department of Finance and Budget. The primary focus of the audit was to review the operational and fiscal administration of the revenues and how the department processes, records, and monitors the activity.

As a part of our examination, we performed an evaluation of the internal control structure. Our examination was conducted in accordance with Generally Accepted Government Auditing Standards (1994 Revision), issued by the Comptroller General of the United States; with the Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors; and Generally Accepted Auditing Standards to the extent we considered necessary to evaluate the system.

The objective of internal control is to provide reasonable, but not absolute, assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations
- Reliability of financial reporting
- Compliance with applicable laws and regulations
- Safeguarding of assets

There are inherent limitations in any system of internal control. Errors may result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personnel factors. Some controls may be circumvented by collusion. Similarly, management may circumvent control procedures by administrative oversight.

The operating procedures of the telecommunications revenue were reviewed through interviews with key personnel. The operational and fiscal administration of activity was reviewed. The specific topics included the following:

- Telecommunications Revenue Administration
- Telecommunications Revenue Processing

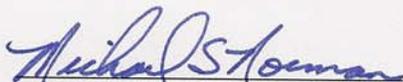
The scope and methodology of the areas reviewed will be addressed in the Observations and Recommendations section of this report. Our examination would not reveal all weaknesses because it was based on selective review of data.

The internal control rating for each area reviewed is on page 4. These ratings quantify our opinion regarding the internal controls used in managing the activity and identify areas requiring corrective action.

It is our opinion that the overall internal control structure for telecommunications revenue is inadequate. There were some major problems noted that indicate the internal control structure is not effective. Examples of these include the following.

- It does not appear that all required payments have been received. Based on the settlement agreement, \$300,000 is due the City.
- Monitoring and reconciliation of revenue receipts could be improved. Files do not contain sufficient documentation to ensure that payments adhere to requirements. The format of reports does not provide adequate detail to verify that the correct amounts are paid.
- Revenue management could be conducted more efficiently. Revenues are not processed in a manner to verify that payments are received timely and recorded on the financial statements as intended.

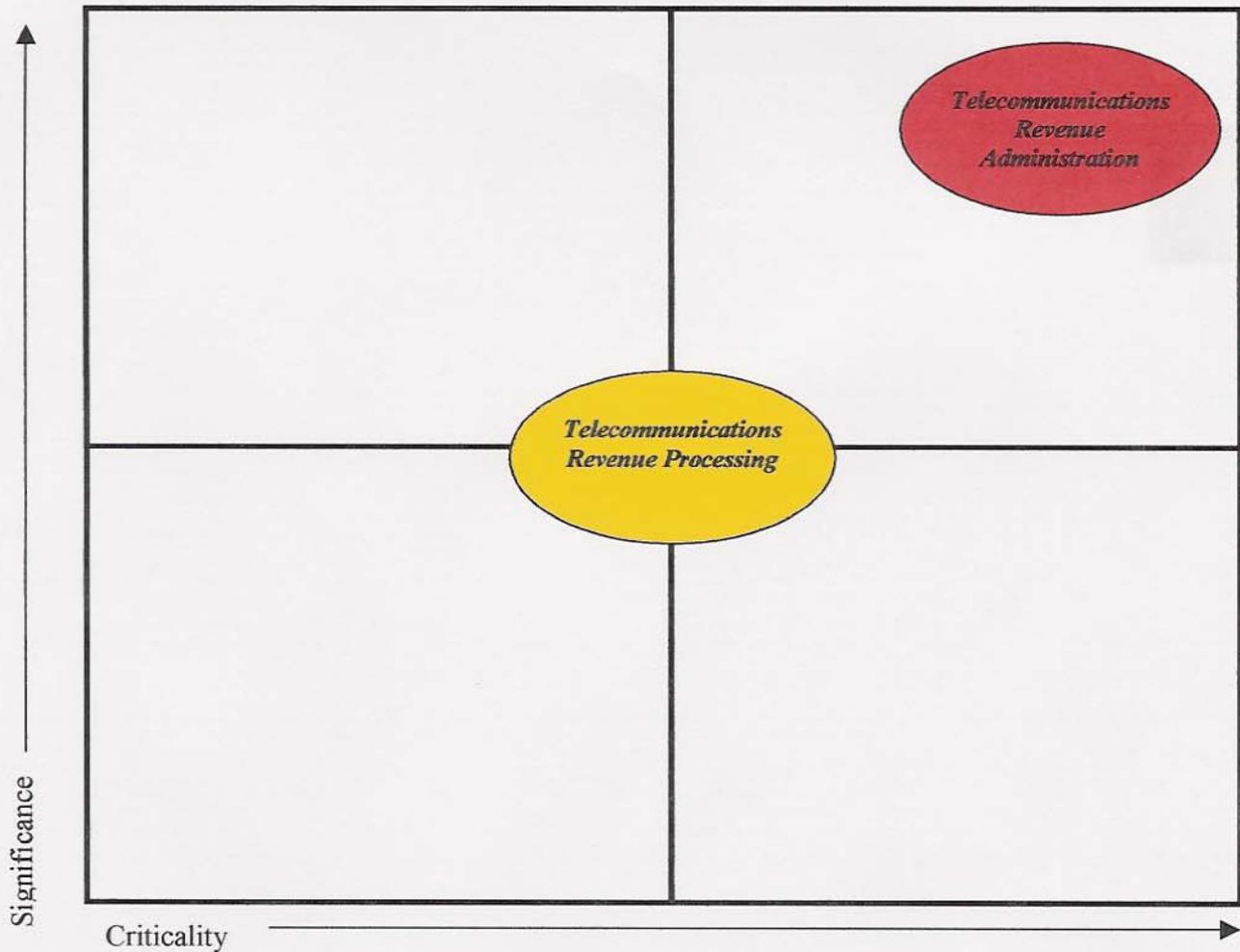
The implementation of the recommendations in this report will help improve the internal control structure and effectiveness of telecommunications revenue.



Michael S. Norman, CIA
Chief Audit Executive

cc: Louisville Metro Council Audit Committee
Louisville Metro Council Members
Deputy Mayors
Chief Financial Officer

Internal Control Rating



<i>Legend</i>			
<u>Criteria</u>	<u>Satisfactory</u>	<u>Weak</u>	<u>Inadequate</u>
<i>Issues</i>	Not likely to impact operations.	Impact on operations likely contained.	Impact on operations likely widespread or compounding.
<i>Controls</i>	Effective.	Opportunity exists to improve effectiveness.	Do not exist or are not reliable.
<i>Policy Compliance</i>	Non-compliance issues are minor.	Non-compliance issues may be systemic.	Non-compliance issues are pervasive, significant, or have severe consequences.
<i>Image</i>	No, or low, level of risk.	Potential for damage.	Severe risk of damage.
<i>Corrective Action</i>	May be necessary.	Prompt.	Immediate.

Introduction

The former City of Louisville, through its legislative powers, exercised oversight authority over cable television service operators. This included the ability to impose requirements and restrictions upon the service operator, in addition to collecting fees associated with the use of rights-of-way and support, public access and associated activity. Telecommunications fees were identified and associated with three types of documented requirements:

- **Telecommunications Franchise Fee.** Ordinance 76 Series 1998 (as amended) renewed and amended the franchise agreement for Community Antenna Television (CATV) or "Cable Television". This requires the cable service operator to make quarterly franchise fee payments, in an amount not less than three percent of the gross revenues. Payments must be accompanied by a statement of revenues upon which the fee is based. The ordinance became law May 12, 1998. The City receives approximately \$1 million annually.
- **Letter of Estoppel and Representations.** The franchise ordinance requires that the cable operator provide a specified number of channels for government, education and public access. It was mutually decided that local government would administer a government channel and that the cable operator would contribute \$50,000 annually beginning April 1, 1998. Payments were received after the local government began management of the activity in May 2001, with the first being prorated.
- **Cable Franchise Settlement Agreement.** An agreement between the cable operator and the City was approved by Resolution No. 134, Series 1999. It stated that the cable operator agreed to pay an additional \$100,000 per year to the City for five years beginning October 1, 1999, plus reimburse the City in the amount of \$100,000 for legal and other fees.

Since April 1998, the City has collected approximately \$5.6 million in telecommunications revenues.

This was a scheduled audit.

Summary of Audit Results

I. Current Audit Results

See Observations and Recommendations section of this report.

II. Prior Audit Issues

The Office of Internal Audit has not conducted any reviews of telecommunications revenues.

III. Statement of Auditing Standards

Our audit was performed in accordance with Generally Accepted Government Auditing Standards (1994 edition) issued by the Comptroller General of the United States

and with the Standards for the Professional Practice of Internal Auditing (2001 edition) issued by the Institute of Internal Auditors.

IV. Statement of Internal Control

We conducted a formal study of the internal control structure in order to obtain a sufficient understanding to support our final opinion.

V. Statement of Irregularities, Illegal Acts, and Other Noncompliance

Our examination did not disclose any instances of irregularities, any indications of illegal acts, and nothing came to our attention during the examination that would indicate evidence of such. Any significant instances of noncompliance with laws and regulations are reported in the Observations and Recommendations section of this report.

VI. Views of Responsible Officials

An exit conference was held at The Department of Finance and Budget administrative offices on February 26, 2003. Attending were Jane Driskell representing the Louisville Department of Finance and Budget; Mike Norman representing Internal Audit. Final audit results were discussed.

The views of the Louisville Department of Finance and Budget officials are included as responses in the Observations and Recommendations section of the report.

Observations and Recommendations

Telecommunications Revenue Administration

Scope

Key Louisville Department of Finance and Budget personnel were interviewed in order to review the operational and fiscal administration of the telecommunications revenue and associated activity. This included the processing, records management, and monitoring associated with payments resulting from the telecommunications franchise fee, letter of estoppel & representations and legal settlement. The following concerns were noted.

Observations

There were some major problems noted with the administration of telecommunications revenue activity. As a result, the internal control structure is inadequate. Examples of the weaknesses include the following.

- Based on the records available, it does not appear that the cable service operator has complied with section 13(a) of the settlement agreement. This document is included as appendix A. This has resulted in an apparent arrearage of \$300,000.
 - Records indicate that the operator paid \$200,000 toward the settlement agreement as of October 1999. This included \$100,000 for the first-year settlement payment and \$100,000 for the litigation costs. There is no evidence or records of receipt of any settlement payments for subsequent years.
- Finance and Budget staff do not appear to adequately monitor the telecommunications revenue. Files are not complete and updated, so alternative sources were utilized to obtain the required information. Inadequate and missing documentation make it impossible to verify that revenue due was received and accurate.
 - Finance could not provide the most current copies of the franchise fee ordinance or the letter of estoppel and representations.
 - While the franchise fee quarterly reports and treasury receipts are retained, Finance's file used to recalculate receipts is not routinely updated. This hinders the ability to efficiently monitor activity, ensure that all payments are received timely and are accurate.
 - Finance could not provide documentation to support two quarterly franchise fee payments.
- The cable operator does not provide sufficient documentation to verify the accuracy of payments made.
 - The current franchise fee quarterly reports do not provide sufficient detail to document the amount remitted by the cable operator.

- The cable operator does not provide the required annual reports of detailed financial information. This makes verification of annual revenue received and the information presented on the quarterly reports impossible.

Recommendations

Appropriate Finance and Budget personnel should take corrective action to address the concerns noted. Specific recommendations include the following.

- Finance and Budget staff should take immediate action and review the available settlement documentation. A determination should be made as to whether or not a balance is due from the cable operator.
- Immediate action should be taken to collect the balance of any payments due.
- Legal counsel should be consulted to assist with the review of legal documents and any collection efforts, if necessary.
- Finance and Budget staff should obtain the applicable documents relevant to the administration of the telecommunications revenue. This information should be maintained and updated as necessary.
- Receipt of adequate quarterly reports from the cable operator should be verified. The amount due from the cable operator should be recalculated and reconciled to the amount received. This should be documented.
- Monitoring and reconciling of activity should be performed timely to ensure that any misstatements or errors are found quickly and appropriate corrective action taken.
- Appropriate Finance and Budget Staff should contact the cable operator and request that the more comprehensive reports be submitted with the quarterly payments.
- Finance and Budget staff should require the cable operator to submit an annual report. The quarterly report information should be compared to the annual report to ensure accuracy.
- A major component of any reporting system is proper reconciliation and monitoring. It is imperative that administrative staff review the information on a regular basis. This includes verification of receipts to the revenue records and, ultimately, to the financial statements.
- Management should consider the option of invoking its right to audit, as authorized by the franchise fee ordinance. Given the amount of revenue involved, a review would help to ensure that records are accurate and that the correct payments were made.

Department of Finance and Budget's Response

The Department of Finance and Budget has reviewed the Telecommunication Revenue Audit. The following actions have been taken or planned to address the weaknesses:

- The cable service provider has been contacted regarding the revenue due. The Department of Finance and Budget will pursue collection of the total amount due. Legal counsel will be consulted as necessary.
- The Department of Finance and Budget will monitor the telecommunications revenue to ensure the proper revenue is received in a timely manner and that sufficient reports are maintained.
- The Metro government's new financial system includes an accounts receivable system that should improve the ability to monitor and collect accounts due.
- Procedures will be revised in conjunction with the implementation of the new financial system. As such, the segregation of duties issue for processing and reconciliation will be addressed. This will help ensure that funds are deposited to the appropriate financial accounts.

Telecommunications Revenue Processing

Scope

Key Louisville Department of Finance and Budget personnel were interviewed in order to review the operational and fiscal administration of the telecommunications revenue and associated activity.

The population of payments made to the City of Louisville by the cable television service operator for the period of April 29, 1998 through October 31, 2002 were examined. The review consisted of examining the documentation requiring payments, the calculation determining each payment, and ensuring that they were received timely. The associated receipts were verified to the financial system statements to determine the completeness, accuracy and appropriateness of amounts processed. The following problems were noted.

Observations

There were some problems noted with the processing of telecommunications revenue activity. As a result, the internal control structure is weakened and its effectiveness impaired. Examples of problems include the following.

- A member of the Department of Finance and Budget receives quarterly franchise fees, along with annual estoppel and representations payments. There are not adequate records to document the timeliness of receipt. This hinders the ability to monitor the timeliness of these payments.
- According to notations on the financial documentation, the initial settlement payment (\$100,000) was intended to be restricted. Instead, it appears that the funds were credited to the Finance and Budget administration operating receipts.

Recommendations

Appropriate Finance and Budget personnel should take corrective action to address the concerns noted. Specific recommendations include the following.

- All payments should be received and processed by Finance and Budget administration independent of the monitoring responsibilities. The date of payment should be recorded so that payment timeliness can be determined.
- If the settlement funds are supposed to be restricted, they should be recorded as such on the financial system. This will help ensure funds are used as intended.

Department of Finance and Budget's Response

The Department of Finance and Budget will begin making recommended revisions and improvements. The following are some specific issues that will be addressed:

- As previously noted, the Department of Finance and Budget staff will implement a system to improve monitoring of the telecommunications revenue. This will include verifying that revenue is received in a timely manner.

- New financial procedures will address the segregation of duties for telecommunications revenue processing and reconciliation. This will help ensure that funds are deposited to the appropriate financial accounts.

Department of Finance and Budget's Response

See responses for telecommunications revenue administration.

Appendix A - Cable Franchise Settlement Agreement

The following pages contain a copy of the Cable Franchise Settlement Agreement between the cable operator and the City of Louisville. Resolution No. 134, Series 1999, approved this agreement. It states that the cable operator agrees to pay an additional \$100,000 per year to the City for five years beginning October 1, 1999, plus reimburse the City in the amount of \$100,000 for legal and other fees.

SETTLEMENT AGREEMENT

This Settlement Agreement is by and among InterMedia Partners of Kentucky, L.P. ("InterMedia"), as successor-in-interest to TCI/TKR of Jefferson County, Inc., ("TCI"), and Insight Communications Company, L.P. ("Insight") (collectively, "the Operators"), and City of Louisville, Kentucky ("City").

WHEREAS, InterMedia owns and operates a cable television system serving the City of Louisville, Kentucky pursuant to a franchise agreement between InterMedia and the City; and

WHEREAS, on or about February 23, 1999, the City issued a rate order (the "Rate Order") requiring, *inter alia*, InterMedia to make certain refunds to subscribers relating to monies collected by the Operators for the Kentucky Public Service Corporation Property Tax (the "Tax"); and

WHEREAS, InterMedia has appealed the Rate Order to the Federal Communications Commission ("FCC") and such appeal is pending; and

WHEREAS, InterMedia and the City are parties to InterMedia Partners of Kentucky, L.P. v. City of Louisville, Kentucky, Jefferson Circuit Court, Civil Action No. 99-CI-1767, Division 10; and

WHEREAS, the parties wish to resolve all their disputes arising out of the various claims that have been made:

NOW, THEREFORE, IT IS AGREED AS FOLLOWS:

1. Beginning with the billing cycle commencing June 1, 1999, InterMedia and Insight (once it is in control of InterMedia) agree that they will no longer itemize the Tax on subscriber bills.
2. The City agrees that InterMedia's Maximum Permitted Rate ("MPR") for the Basic Service Tier ("Basic Service Tier" or "BST") for the period June 1, 1999 through May 31, 2000 shall be \$14.15. The City agrees that this agreement constitutes final approval of InterMedia's 1999 FCC Form 1205 and 1999 FCC Form 1240, as amended.
3. InterMedia agrees that its BST operator selected rate, effective June 1, 1999, shall be \$13.13 (excluding FCC user fees and franchise fees payable to the City). Insight agrees to freeze the BST operator selected rate at \$13.13, until June 1, 2001. Insight will continue to annually file FCC Form 1240 and Form 1205 as provided by FCC rules and regulations.

4. Beginning with the billing cycle commencing thirty (30) days following the City's final approval of the transfer of control from InterMedia to Insight, Insight shall provide all subscribers in the City with a one-time credit in the amount of \$5.00 on the cable television bill.
5. Following the City's final approval of transfer of control of InterMedia to Insight, the Operators shall reimburse the City in the amount of \$100,000 for all attorneys' fees, consultants and costs incurred by the City for the transfer and litigation. A letter from the City, by counsel, shall be provided to support the reimbursement.
6. Most Favored Nations' ("MFN") status is granted to the City against any other franchise authority in the Commonwealth of Kentucky that has filed a local rate order preserving such franchise authority's rights over the itemization of the Tax. The MFN status is granted on a negotiated settlement on the amount of the refund to customers, notwithstanding dismissal of claims pursuant to Paragraph 8 herein.
7. The City agrees to rescind the Rate Order, and approve InterMedia's MPR for the period June 1, 1998 to May 31, 1999, consistent with this Agreement.
8. The parties agree to cause or consent to the dismissal with prejudice of all claims pending against the parties in (1) InterMedia Partners of Kentucky, L.P. v. City of Louisville, Kentucky, pending in Jefferson Circuit Court, Civil Action No. 99-CI-01767, Division 10; and (2) In the Matter of InterMedia Partners of Kentucky, L.P., Petition for Review of Rate Order of the City of Louisville, Kentucky, pending before the Federal Communications Commission, CSB-A-0617; regarding InterMedia's subscriber rates, including the pass through of the Tax through May 31, 2000.
9. InterMedia, on behalf of itself and its assigns, releases and forever discharges the City, its officers, directors, employees, agents, representatives, attorneys, successors and assigns, from any and all claims, actions, causes of action, liabilities, demands, losses and damages whatsoever, whether known or unknown, which now exist or which may hereafter accrue, arising out of or relating to BST rates, including the MPR and the pass through of the Tax, through May 31, 2000.
10. Insight, on behalf of itself and its assigns, releases and forever discharges the City, its officers, directors, employees, agents, representatives, attorneys, successors and assigns, from any and all claims, actions, causes of action, liabilities, demands, losses and damages whatsoever, whether known or unknown, which now exist or which may hereafter accrue, arising out of or relating to BST rates, including the MPR and the pass through of the Tax, through May 31, 2000.

11. This Settlement Agreement is contingent upon the Board of Aldermen's approval of the franchise transfer of control to Insight at its September 14, 1999 meeting, and the closing of the transfer of control of InterMedia to Insight.
12. The parties shall file within thirty (30) days the attached Agreed Order in proceedings before the Jefferson Circuit Court and shall jointly request the FCC to dismiss the appeal, since all matters have been settled.
13. A definitive transfer resolution (the "Transfer Resolution") shall be approved which shall include the following:
 - a. The Letter of Estoppel and Representation attached to Ordinance No. 76, Series 1998 (as amended) with respect to the franchise is amended as follows: In paragraph 3, delete the introductory paragraph and insert the following introductory paragraph:

In order to develop and promote telecommunications and technology development and educational and/or government access programming for the cable system's access channels, Franchisee hereby agrees to provided the following:

Also insert a new subparagraph d. under 3 which provides:

In support of telecommunication and technology development by the City of Louisville, Franchisee agrees to make a cash payment of \$100,000 per year for five years to the City of Louisville, beginning October 1, 1999.

- b. In approving this transfer, City reserves any rights it may have to impose conditions regarding access by third parties to the cable system for the delivery of Internet access service, and City's approval of the transfer shall not be deemed to have waived any rights it may have to impose such conditions at a later date, regardless of whether a franchise transfer or renewal is pending at the time. Insight and InterMedia likewise do not waive any rights they may have with respect to the imposition of such a condition. Prior to the enactment or enforcement of any such requirement, Insight and InterMedia shall be provided with reasonable notice, an opportunity to be heard, and an opportunity to present evidence on any legal issues and findings made or required to be made with respect to such a requirement.

- c. Attorneys' fees on future transfers are subject to discussion on a case-by-case basis at the time of the City considers any future transfer application.
- d. Insight Communications Company, Inc. will provide a guarantee of the performance of InterMedia of its obligations, past, present and future, under the Franchise Ordinance, provided that Insight Communications Company, Inc.'s guarantee would only be triggered if there was an unsatisfied judgment against InterMedia.
- e. The \$100,000 per year payment specified in paragraph 12 of this Agreement shall not be used to calculate the base rate nor used to support a rate increase in the base rate. *July 2005*
- f. All PEG rights and obligations set out in the franchise agreement and in the Letter of Estoppel and Representations shall continue, provided that InterMedia and Insight shall have no obligation to make the payment of \$50,000 a year until and unless the City of Louisville develops its own governmental and educational channel capability as provided in the Letter of Estoppel and Representations. The City of Louisville agrees to return to the Franchisee the check for \$50,000 previously tendered to the City in connection with the Letter of Estoppel and Representations.
- g. Insight agrees to maintain the current coaxial network that is currently in place for Fire Department training.
- h. InterMedia and Insight will agree to provide written notice to the City within sixty (60) days of after a change of ownership of 10% or more of the cable franchise. *July 2005*
- i. InterMedia/Insight will agree to apply the federal 120-day period for reviewing future franchise applications.
- j. Insight agrees that its representations contained in the franchise transfer application, its written responses to the City's letter inquiries and in the public hearings held by the City in connection with the franchise transfer application are true, correct and complete in all material respects.
14. The parties waive any right to object to the effectiveness of the transfer of control and other provisions in the Transfer Resolution on the ground that the transfer is being approved by a simple resolution as opposed to an Ordinance.

- 15. This Agreement constitutes neither an admission of liability on the part of InterMedia, Insight or the City, each of whom expressly denies such liability.
- 16. This Agreement shall be governed by Kentucky law, and any dispute between the parties arising under or related to this Agreement shall be litigated in the federal or states courts in the State of Kentucky.
- 17. This Agreement may be signed in one or more counterparts with the same force and effect as if all parties had signed the same copy.
- 18. All parties have participated in the drafting of this Agreement, and accordingly any ambiguity in this Agreement shall not be construed against one party or the other.
- 19. This Agreement constitutes the entire agreement of the parties, and it may not be altered or modified or otherwise changed in any respect whatsoever except by a writing duly executed by authorized representatives of the parties hereto.
- 20. This Agreement shall inure to the benefit of and be binding upon each party's heirs, assigns and successors in interest.
- 21. The individuals signing this Agreement are fully authorized to enter into this Agreement by their respective principals and to bind their principals to the full extent of this Agreement.

INTERMEDIA PARTNERS OF KENTUCKY, L.P.

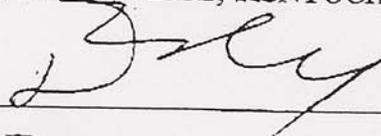
By: *Lawrence Z. Kelly*
 Name: Lawrence Z. Kelly
 Title: Attorney
 Date: 9/14/99



INSIGHT COMMUNICATIONS COMPANY, L.P.

By: 
Name: Lawrence ZW19
Title: Attorney
Date: 9/17/99

CITY OF LOUISVILLE, KENTUCKY

By: 
Name: DONALD L. COX
Title: Attorney
Date: 9/14/99

NO. 99-CI-01767

JEFFERSON CIRCUIT COURT

DIVISION 10

INTERMEDIA PARTNERS OF KENTUCKY, L.P.

PLAINTIFF

v.

AGREED ORDER DISMISSING SETTLED

CITY OF LOUISVILLE, KENTUCKY

DEFENDANTS

* * * * *

Upon agreement of the parties, and the Court being otherwise sufficiently advised,

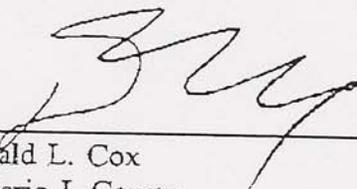
IT IS ORDERED AND ADJUDGED that the claims of the Plaintiff brought in this action and the counterclaims of the Defendant are dismissed with prejudice as between the parties, as settled. Except as provided in the Settlement Agreement of the parties, each party shall bear its own costs and attorneys' fees. In the event a dispute arises relating to the parties' Settlement Agreement, this Court shall retain jurisdiction to resolve that dispute.

This is a final and appealable order and there is no just cause for delay.

JUDGE

DATE: _____

AGREED TO BY:



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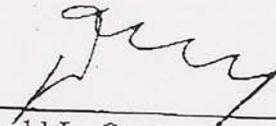
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AGREED TO BY:



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Report Evaluation Form

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	Beneficial	Somewhat Helpful	Needs Improvement
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Clarity of Writing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Potential Impact	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Suggestions for our report format: _____

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Other comments, ideas, thoughts: _____

Thanks for taking the time to help us. Please return in one of the following methods.

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