

Internal Audit Report 15-04
Transit
August 2015



City of Sioux Falls
Internal Audit Department
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TRANSIT INTERNAL AUDIT REPORT 15-04

INTRODUCTION

This audit of Sioux Area Metro (SAM) transit operations was not included in the 2015 Annual Audit Plan. It was a special request of a City Council member after the 2015 Plan had been approved. The Audit Committee reviewed and approved this request at their February 19, 2015 meeting.

BACKGROUND

The City of Sioux Falls provides public transit services within the city limits. The transit service is called Sioux Area Metro (SAM) and both fixed route and Paratransit (demand response) services are offered. The City owns the fixed assets of SAM including the buses and contracts with First Transit, Inc. for the operation of the system. The General Manager is an employee of First Transit; all other transit personnel are employees of SuTran, Inc. a subsidiary of First Transit. The City's Planning Department administers the contract with First Transit.

SAM operates a network of 12 fixed routes. Service is provided weekdays from 5:45 AM to 9:45 PM and Saturdays from 7:15 AM to 7:45 PM. There is no service on Sundays. The City's Americans with Disabilities Act (ADA) complementary Paratransit service operates the same days and hours as the fixed-route service.

The basic adult fare for fixed route bus service is \$1.00¹. A reduced fare is available to persons over the age of 65, persons with disabilities, Medicare cardholders, and children between the ages of five and ten during all hours. Children under the age of five ride free. Paratransit fare is \$2.00. In June 2015 the City Council approved a pilot program to provide free transit fixed route service to school-age children until September 7, 2015.

SAM operates a fleet of 29 buses for fixed-route service. Its bus fleet consists of standard 30-foot transit coaches and minibuses. The current peak requirement is for 22 vehicles. A fleet of 23 minibuses is operated for Paratransit service. SAM employs approximately 100 employees.

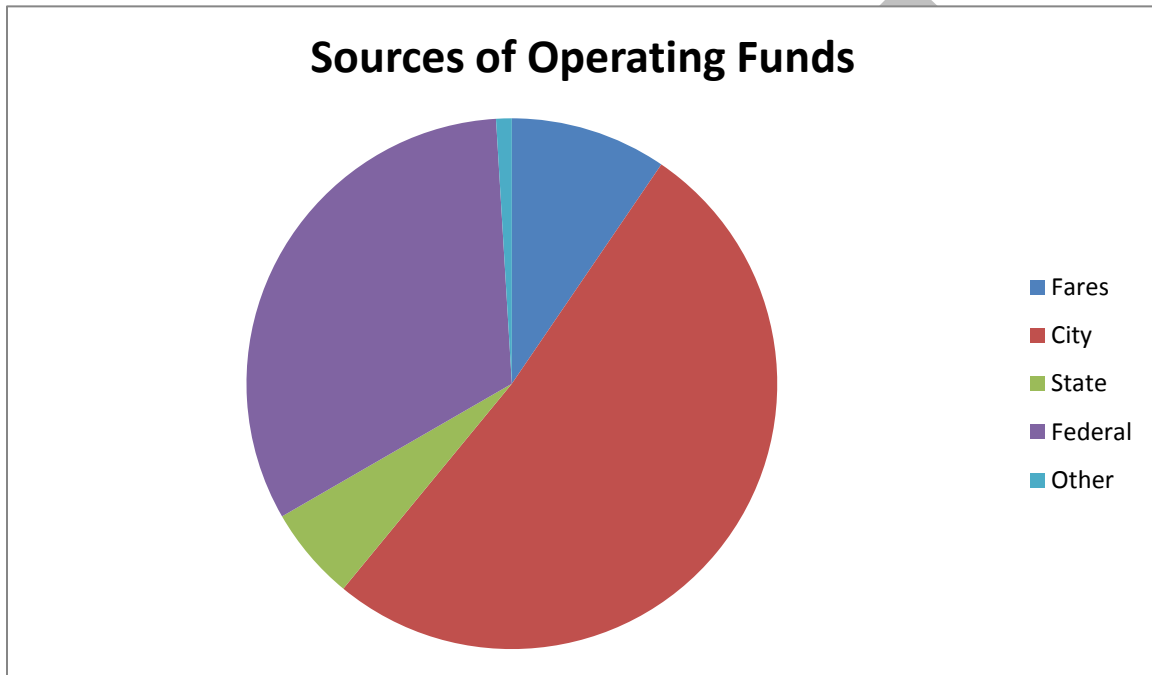
SAM operates from a single maintenance and administration facility at 500 East 6th Street. Service is oriented around The Bus Stop at 120 East 11th Street and the Southwest Transfer Center at 4409 South Louise Avenue.

¹ On 08/04/2015 the City of Sioux Falls City Council authorized a fare increase from \$1.00 to \$1.50. The Council also approved free transit fares for military veterans.

Financial Information

2014

Total operating expenses \$8,021,419



2014 Ridership

Fixed Route	955,357
Paratransit	<u>132,387</u>
Total	1,087,744

OBJECTIVES

The objectives of this audit were to:

1. Review internal controls over financial operations and financial information with particular attention to cash receipts and monthly passes.
2. Determine if Sioux Area Metro's bus service, both fixed route and Paratransit, is effective and scheduled efficiently.

SCOPE AND METHODOLOGY

The audit scope included internal controls related to financial operations and financial information as they currently exist. Performance measures for SAM for 2009 through 2014 were reviewed. We compared performance measures of SAM to a group of nine peer transit agencies for the most recently reported year (2013) in the National Transit Database. A review of on-time performance and complaints was reviewed for the period January through June 2015. We analyzed Paratransit daily reports for the same period.

Methodology included the following:

- Multiple interviews with SAM management, staff and the Planning department Director and Transit Planner.
- Review and analysis of source documents.
- Research into performance measures of transit agencies.
- Comparison of SAM's performance to a group of peer transit agencies.
- Review of past studies, transit development plans, and the 2014 Transit Task Force report.
- Ride-alongs of Paratransit and fixed route service.
- Observation of Paratransit scheduling and dispatching.
- Observation of Paratransit eligibility determination process.
- Interview with partner-in-charge of the external audit of SAM.
- Review of SAM's external audit report for the year ended December 31, 2014.
- Review of SAM's written procedures for cash handling and receipts.

RESULTS

Internal controls over financial operations and financial information

Internal controls including detailed written procedures, physical security measures, and counting of cash by two employees are in place and functioning to protect cash.

However, there is a lack of proper segregation of duties in certain functions. This was noted during the external audit of the SAM 2014 financial statements. Due to small office staff, ideal segregation of duties may not be cost effective. Management is aware of the issue and is researching ways to implement compensating controls. Internal Audit will follow up with management as part of our follow-up protocol to determine whether compensating controls are being implemented.

Qualified opinion of 2014 financial statements

Sioux Area Metro received a qualified opinion from Eide Bailly in the audit of the 2014 financial statements. An unqualified opinion would be the preferred outcome. Eide Bailly issued a qualified opinion due to not observing the counting of the physical inventories at fiscal year-end which was December 31, 2014. They were not hired as auditors until after December 31st. Additionally, the external auditors did not perform

price testing of physical inventories at the beginning of the year since physical inventories records were not maintained by SAM. There were also issues with adjusting journal entries that were recommended by the external auditor because they were material to the fair presentation of the financial statements. The root cause of the need for adjusting journal entries was the switch to different financial software by SAM beginning in 2014. Eide Bailly is providing further assistance including training to help resolve these issues going forward.

Performance measures comparison

Transit agencies in the United States that receive funds from the Federal Transit Administration are required to track data and report it yearly to the National Transit Database. Data reported is converted to various performance measures and is useful for research and benchmarking performance. For the purposes of this audit we used the same peer transit agencies used by a consultant in the 2012 Transit System Analysis-Grid Network Alternatives report.

The 2012 report used the following nine transit agencies for overall performance comparison purposes:

Duluth, MN
Fargo, ND
Fort Collins, CO
Grand Junction, CO
Pueblo, CO
Rochester, MN
Sioux City, IA
Topeka, KS
Waterloo, IA

These agencies were chosen in the 2012 analysis because they were located in the Midwest, had a similar service area population, primarily operate buses, and had a similar geographic service area.

One research study on transit performance measures suggested the following three performance measures for capturing most aspects of transit performance²:

- Operating cost/vehicle hour (*cost efficiency*)
- Passengers/vehicle hour (*service efficiency*)
- Operating income/operating expense (*cost effectiveness*)

The following is the results of Sioux Area Metro compared to the nine peer transit agencies in these three performance measures. The comparison uses the 2013 data in the NTD which is the most currently available data.

² *Use of Performance Standards and Measures for Public Transportation Systems* by Thomas Cook and Judson Lawrie in cooperation with North Carolina Department of Transportation, September 2004

Operating Expense per Vehicle Revenue Hour (cost efficiency measure)

	Fixed Route	Paratransit
Duluth	\$ 95.87	\$ 43.40
Fargo	\$ 76.38	\$ 52.92
Fort Collins	\$ 97.49	\$ 59.82
Grand Junction	\$ 61.13	\$ 44.92
Pueblo	\$ 98.54	\$ 39.89
Rochester	\$ 94.60	\$ 53.54
Sioux City	\$ 81.46	\$ 38.61
Topeka	\$ 90.80	\$ 77.85
Waterloo	\$ 72.46	\$ 65.61
Average	\$ 85.41	\$ 52.95
Sioux Falls	\$ 72.52	\$ 69.31

Sioux Area Metro is more cost efficient in fixed route service but less cost efficient in Paratransit service than their peer agencies. A reason cited by SAM management for Paratransit's greater expense is that in Sioux Falls Paratransit service is provided beyond the Americans with Disabilities Act required $\frac{3}{4}$ mile service.³

Passenger Trips per Vehicle Revenue Hour (service efficiency measure)

	Fixed Route	Paratransit
Duluth	24.12	1.46
Fargo	22.82	2.07
Fort Collins	28.40	1.92
Grand Junction	17.18	1.94
Pueblo	25.42	2.53
Rochester	26.65	2.74
Sioux City	24.18	1.87
Topeka	21.01	2.54
Waterloo	13.94	2.75
Average	22.64	2.20
Sioux Falls	18.44	2.63

Sioux Area Metro is less service efficient in fixed route service but more service efficient in Paratransit service than their peer agencies. The greater service efficiency in Paratransit is attributed by management to the higher number of group trips provided to non-profit agencies.

³ Transit Agencies are required by ADA to provide Paratransit service to residents within $\frac{3}{4}$ mile of fixed route service areas.

Operating income/operating expense (cost effectiveness)

Duluth	19%
Fargo	12%
Fort Collins	13%
Grand Junction	12%
Pueblo	13%
Rochester	31%
Sioux City	23%
Topeka	24%
Waterloo	22%
Average	19%
Sioux Falls	11%

Sioux Falls is considerably below the average of the peer transit agencies in this performance measure. This performance measure is commonly called the “farebox recovery ratio”. This ratio is the percentage of operating costs covered by riders’ fares. While the price of fares charged is a factor in an agency’s ratio, it is not the only factor. Population density is a big factor. New York City’s transit system has ratio of farebox recovery ratio of 76.6%, the highest ratio in the United States. However, Washington DC’s Metro system has a ratio of 68% but has higher fares than New York City. The difference is that New York is extremely population dense and very transit dependent. As a result, the subway is very productive in terms of riders per train. Nevertheless, the low ratio for Sioux Falls is most likely due to the low fares charged in comparison to the nine peer agencies. Here is how Sioux Falls fares compare to the average of the peer group:

	<u>Fixed Route Adult Single</u>	<u>Paratransit Single Ride</u>	<u>Fixed Route Adult 30-day</u>
Duluth	\$1.50	\$3.00	\$40.00
Fargo	\$1.50	\$3.00	\$40.00
Fort Collins	\$1.25	\$2.50	\$25.00
Grand Junction	\$1.50	\$3.00	\$45.00
Pueblo	\$1.25	\$2.25	\$44.00
Rochester	\$2.00	\$3.00	\$42.00
Sioux City	\$1.80	\$3.60	\$48.00
Topeka	\$2.00	\$4.00	\$50.00
Waterloo	\$1.50	\$3.00	\$50.00
Average	\$1.59	\$3.04	\$42.67
Sioux Falls	\$1.00	\$2.00	\$25.00

NOTE: On 08/04/2015 Sioux Falls City Council approved ordinance 74-15 which increased fixed route single fare to \$1.50 and fixed route 30-day pass to \$30.00

The following is the trend in the farebox recovery ratio for Sioux Area Metro since the last increase in fares in 1996:

<u>Year</u>	<u>Ratio</u>
1996	20%
1997	18%
1998	16%
1999	17%
2000	15%
2001	14%
2002	13%
2003	12%
2004	12%
2005	12%
2006	12%
2007	11%
2008	10%
2009	11%
2010	11%
2011	11%
2012	11%
2013	11%
2014	10%

We are recommending that the Paratransit single rate fare be increased from \$2.00 to \$2.50. We noted in this audit that Paratransit has been consuming a greater percentage of SAM resources and fares have not changed in almost 20 years. This fare increase, if authorized, should start to reverse the trend in the farebox recovery ratio along with the increase in fixed route fares approved this year. All fares should be reviewed regularly and adjusted for inflation. See audit recommendation 1.

SAM management pays the most attention to these three performance measures:

- Ridership totals by route from year to year and month to month
- Farebox recovery ratio
- Net expense per trip

Comparison of Sioux Falls to peers in fare box recovery ratio was made above. Net expense per trip is defined as operating expenses divided by the number of passengers. Net expense per trip for Sioux Area Metro for the past six years is as follows:

	<u>Year</u>	<u>Fixed Route</u>	<u>Paratransit</u>	<u>Change</u>
Sioux Area Metro	2014	\$4.43	\$28.33	7%
	2013	\$3.93	\$26.39	4%
	2012	\$3.91	\$25.28	3%
	2011	\$3.89	\$24.57	-5%

2010	\$3.92	\$25.84	9%
2009	\$3.68	\$23.75	

The increase in net expense per trip for both fixed route and Paratransit in 2014 may be partially attributed to the decrease in ridership from 2013 to 2014. See Ridership section on page 9 of this report.

Net Expense per Trip Comparison (2013 NTD Data)

	<u>Fixed Route</u>	<u>Paratransit</u>
Duluth	\$3.97	\$29.64
Fargo	\$3.35	\$25.58
Fort Collins	\$3.43	\$31.15
Grand Junction	\$3.56	\$23.17
Pueblo	\$3.88	\$15.76
Rochester	\$3.55	\$19.56
Sioux City	\$3.37	\$20.67
Topeka	\$4.32	\$30.68
Waterloo	\$5.20	\$23.88
Average	\$3.85	\$24.45
Sioux Falls	\$3.93	\$26.39

Sioux Falls is close to the average of peer agencies for fixed route service. Sioux Falls is greater than the average of peer agencies in Paratransit service.

These performance measures provide a good general overview of the transit systems' operating statistics. However, the NTD figures must be viewed in context as each transit agency has different policies, funding streams, service goals, history, and priorities. Unless all potential factors that affect a system's overall efficiency and effectiveness are taken into account, one cannot make a snap judgment based solely on figures submitted to the NTD. Nevertheless, SAM's performance compares favorably to their peers with the exception of farebox recovery ratio.

Ridership

Total SAM ridership dropped very slightly from 2012 to 2013; total ridership was 1,173,005 in 2012 and dropped 0.6% to 1,165,761 in 2013. Total ridership took a more significant drop of 6.7% from 2013 to 2014. Both fixed route service and Paratransit service dropped in 2014 compared to 2013. Paratransit ridership as a percent of the total ridership has remained steady at 12%.

<u>Year</u>	<u>Fixed route</u>	<u>Paratransit</u>	<u>Total</u>	<u>Percent change</u>
2014	955,357	132,387	1,087,744	-6.7%
2013	1,023,089	142,672	1,165,761	-0.6%
2012	1,026,715	146,290	1,173,005	6.3%

The drop in Paratransit ridership was expected and is considered a good sign by transit management. A goal the 2014 Transit Task Force stated in their report is to reduce Paratransit ridership. The drop in fixed route ridership was not a surprise but management would like to increase that ridership. A factor leading to reduced fixed route ridership includes an improved local economy. This has resulted in some transit riders being able to afford to purchase cars and not be dependent on public transportation. Another factor was the end of SAM downtown trolley service. Trolley service was privatized in 2014 and trolley service had been counted as part of fixed route service. Other contributing factors cited by management are a decrease in school tripper services, a decrease in Lutheran Social Services new immigrant services, and a drop in gasoline prices. The drop in Paratransit ridership is explained, in part, by LifeScape⁴ providing more of their agency work trips and not using Paratransit as much. Another factor may be the change in Paratransit service area boundary to not allow any more new riders outside of the ADA required $\frac{3}{4}$ mile area.

Paratransit

We rode along on Paratransit trips with two different drivers as part of our audit work. We noted that the drivers operated their vehicles safely and professionally. They were courteous to their passengers. The vehicles have a rough ride especially when crossing railroad tracks. Management knows about complaints about the rough ride. However, Paratransit buses are only available from a very small number of providers. The type purchased by SAM is built on heavy-duty truck frames that were not necessarily designed for comfort. We also observed the application and assessment process to determine eligibility to ride Paratransit. We determined that this process is very thorough and professionally done. We observed the scheduling and dispatching process for Paratransit rides. We noted that staff is very experienced in the scheduling and dispatching process. However, this process would benefit from new scheduling software and installation of global positioning system (GPS) technology on Paratransit buses. Current software is not very user friendly. GPS technology would enable dispatchers to have a better idea of where all Paratransit buses were in real-time. See audit recommendation 2.

Paratransit daily reports analysis

During the course of this audit a complaint and observation of Paratransit service that we became aware of was this: multiple Paratransit buses would be seen arriving at the same location to pick up riders at the same or almost the same time. We were able to analyze all the Paratransit daily reports for the period of January through June 2015. The daily reports show all the Paratransit activity each day including information about each rider including time of pick-up, location of pick-up, identity of rider, location of drop-off, and driver. We converted this data to *Excel* worksheets so that it could be filtered and sorted. We reviewed each of the six months and looked for the patterns of same date, same time,

⁴ LifeScape is a private, non-profit agency formed in 2014 when Children's Care Hospital & School and South Dakota Achieve joined together to provide support for children and adults with disabilities.

and same pickup location. It was not uncommon to see in the data two buses arriving at the same location on the same date and time. However, when we looked at the drop-off locations, it became evident that they were geographically separated. For example, two buses would arrive at the same location at about the same time. One rider was going to a drop-off in the south part of Sioux Falls. The other rider would be going to a location miles away on the east part of Sioux Falls. It would be more efficient to have a Paratransit bus be as full as possible as often as possible. However, that would require that some riders be on the bus for an hour or longer to get to their destination. Both Paratransit management and the riders would consider that unacceptable service.

On-time performance

Management defines on-time performance for fixed route service as zero minutes early and five minutes late. Paratransit on-time service is defined as zero minutes early and 30 minutes late. The reason for the difference is that Paratransit is a shared-ride service and some things are beyond the driver's control such as a rider's doctor appointment going long. Dispatchers work closely with drivers to adjust schedules as necessary to maintain on-time performance goals. We reviewed the process by which management monitors on-time performance and reviewed source documents. We concluded that management was meeting or exceeding their goal of 95% on-time performance for fixed route and Paratransit for each of the months January through June 2015.

Complaints

We examined the master complaint file that the SAM general manager maintains and reviews. We examined the complaints for both Paratransit and fixed route service for the months January through June 2015. We noted that the Paratransit manager first deals with the complaints about Paratransit service and the operations manager reviews complaints about fixed route service. The most common complaint for Paratransit service expressed by riders involved the bumpy ride previously mentioned in this report. In past years, a complaint was rude Paratransit drivers. The most common complaint by riders involving fixed route service was being passed up at a bus stop. The most common complaint expressed by non-riders was drivers reporting that they were cut off in traffic by a bus, either Paratransit or fixed route. We noted that management follows up on all complaints. In some cases, a review of the video recording system installed on many buses helps to either confirm the complaint or exonerates the driver. In some cases, the bus driver is at fault for not following policy or being rude and is disciplined as necessary. When possible, management will contact the complaining party either to get more facts or to apologize. However, we noted that the number of complaints given the number of rides provided is very small. For example, the average daily ridership for Paratransit from January to June 2015 was 403 riders. The total number of complaints for the six-month period was 15 complaints.

Fixed route observations

We obtained a 30-day pass from management and rode all 12 fixed routes at least one time each. We made observations on whether drivers were operating buses safely and courteously. We observed the overall cleanliness of the buses and noted whether the interior temperature was comfortable. We noted whether the driver complied with state law to stop at all railroad crossings and the ADA requirement to announce all major intersections. We concluded that buses are generally clean and that interior temperatures were appropriate in all buses. Drivers were generally courteous and all drivers operated their vehicles safely. Drivers comply with the requirement to stop at railroad crossings. The ADA requirement to announce all major intersections was not always performed by all drivers. This issue was discussed with transit management.

Recommendations from prior studies and plans

We obtained and reviewed transit studies and plans prepared during the last five years. This included the following:

- 2014 Transit Task Force report
- 2011-2015 Transit Development Plan
- 2012 Sioux Area Metro Route Analysis

We discussed with SAM management and the Planning Director and Transit Planner the status of the recommendations from these reports and plans. We noted that the 2012 Analysis was performed with the assistance of a consulting firm to see if a grid-route operating network would improve efficiency compared to the current hub-and-spoke network. The conclusion was that it was not feasible at this time. However, SAM management and Planning regularly review route ridership as part of a route analysis to determine if new routes should be added or existing routes modified. Most recommendations from these reports and plans have been completed or are considered to be on-going or in progress. For example, a recommendation from the Development Plan was to replace old Bus Stop signs with new, easy-to-read signs. This has been done. The 2011-2015 Development Plan also recommends promoting alternative fuels for Transit operations. This has not been done. A switch from diesel fuel to compressed natural gas (CNG) would require a large capital investment for storage tanks and pumps and has not been pursued. Buses powered by CNG are more expensive than conventional diesel buses. The Federal Transit Administration no longer pays the majority of costs in purchasing new buses. Therefore, the City of Sioux Falls would have to pay increased capital costs to acquire these alternative fuel buses. One idea discussed by SAM management was hybrid diesel/electric buses. Manufacturers of these buses claim 90% fewer emissions than conventional diesel buses. However, the 90% figure is in comparison to diesel buses that were 12-14 years old. Due to significant improvements in diesel engine emission technology, the current emission level gap between a 2015 “clean diesel” bus and a diesel/electric hybrid is a fraction of this ratio and may not be statistically significant. Lower fuel and maintenance costs are thought to make up for the higher up-front capital costs to make the switch. Management estimates annual vehicle capital needs exceeding \$750,000. Diesel/electric hybrid buses cost \$180,000-\$190,000

more per vehicle, at least 30 percent more than a “clean diesel” bus. This would increase the necessary City annual capital contribution by approximately \$250,000 annually. Based on these facts, management would question the economics of a diesel/electric hybrid purchase. When reviewing these plans and reports, we noted that a new Transit Development Plan needs to be developed. The current five-year plan expires this year. An updated plan is useful for focusing efforts to maintain and improve transit service in Sioux Falls. See audit recommendation 3 in this report.

Marketing efforts

The yearly marketing budget at SAM is \$20,000. Prior to 2014, the amount was \$10,000. Last year, about 25 percent of the marketing budget was spent on a radio promotion of the summer rides for youth program, and the remainder was spent to partially fund the new Bus Stop signs now located throughout the City.

SAM management noted that marketing strategies must operate in concert with the transportation product being provided. For example, a slick marketing campaign cannot compensate for a transportation product that fails to meet the needs of users. Hourly, indirect transit routes cannot effectively compete in the marketplace with other travel modes.

RECOMMENDATIONS

We made the following recommendations that address the above referenced results.

- 1) Paratransit fares should be increased from \$2.00 to \$2.50. All fares should be reviewed regularly and adjusted for inflation.

Management's Response: We believe that a Paratransit fare increase is vital to ensuring the long-term sustainability of SAM. Not having a fare increase in nearly 20 years despite inflationary increases in expenses has eroded our revenue stream and increased taxpayer provided support to a level exceeding 93 percent. Further, the inability to increase Paratransit fares in relation to the fixed route fares will encourage individuals to take more higher cost Paratransit trips. Restoring the balance between SAM's two major operating divisions is one of the prime recommendations of the Transit Task Force.

Management Representative Responding: Eric Meyerson, General Manager

Date of expected implementation: Preferably January 2016

Auditor's note: City Council must approve all Transit fare increases.

- 2) Transit management should purchase and implement different Paratransit scheduling software and use GPS technology on Paratransit buses if budget is available to do so.

Management's Response: The Paratransit division will begin trials this month of a new web based system provided by REI known as ParaPlan. If successful, SAM will issue an RFP this year to replace its current Paratransit software. In addition, a new GPS compatible camera system is being installed this month on the majority of the Paratransit fleet. Once operational, dispatchers will be able to track the location of each vehicle electronically.

Management Representative Responding: Eric Meyerson, General Manager

Date of expected implementation: October 2015

- 3) SAM management and Planning should develop an updated five-year Transit Development Plan.

Management's Response: SAM and the City Planning Office will be working over the next 12 months to produce an updated TDP.

Management Representative Responding: Eric Meyerson, SAM General Manager

Date of expected implementation: October 2016

CONCLUSION

Sioux Area Metro provides safe, courteous, on-time service to its riders at a modest cost. SAM compares favorably in most performance measures when compared to a group of peer transit agencies. More resources need to be shifted from Paratransit to fixed route service to achieve greater efficiency and effectiveness. Paratransit needs to continue working towards the goal of greatly reducing agency trips provided for non-profit agencies. Other financial resources and options need to be explored so that non-profit agencies have the means to provide their own agency transportation. Unlike Paratransit service, fixed route service has the capability of absorbing additional ridership at little or no cost.

If resources can be diverted to fixed route service, more routes can be added and some of the busier existing routes can offer more frequent service. Management would also like to be able to offer service until midnight Monday through Saturday and offer some service on Sundays. Increased service such as this would make transit service more appealing to those riders who have a choice, this is, riders who are not transit dependent. Increased fixed route service would also be easier to market to potential riders.

Hybrid diesel/electric buses have the promise of reducing emissions and offering lower fuel and maintenance costs. However, more analysis needs to be done. The payback period for the significant up-front capital costs of making a switch needs to be determined. Transit management emphasized that diesel buses now being manufactured

are more fuel efficient and have fewer emissions than diesel buses made just a few years ago. If so, the advantages of switching to alternative fuel buses may diminish.

We thank SAM management and the City Planning department for their cooperation and assistance during this audit.

AUTHORIZATION

The Internal Audit division operates under the authority of an Internal Audit Charter adopted by City Council resolution 11-13.

AUDIT STANDARDS

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors.

STATEMENT OF INDEPENDENCE

Internal Audit is administratively and operationally independent of the programs and departments it audits, both in appearance and in fact. The Internal Audit Manager is accountable to an Audit Committee appointed by the City Council per section 32.022 of the Code of Ordinances of Sioux Falls, SD.

DISTRIBUTION OF REPORT

This report is intended for the information and use of the Mayor and City Council, management, and others within the City of Sioux Falls. However, the report is a matter of public record and its distribution is not limited.

PERFORMED BY

Rich Oksol, CPA, CGAP
Internal Audit Manager