

BACKGROUND:

As part of the approved FY2019 Annual Audit Plan, Internal Audit (IA) developed continuous review procedures around high risk areas including accounts payable (A/P) transactions.

The City of Surprise (City) Munis A/P application has controls in place to alert users of potential duplicate invoices based on the invoice number and date. This control can be overridden by users changing the invoice date and number.

For the period of July 01, 2018 to March 25, 2019, 15,314 invoices totaling \$77.5 million (not including procurement card activity) were processed for payment by City staff. The average net payment was \$5,060.

OBJECTIVE:

IA designed tests using IDEA audit software to examine selected City A/P transactions. The objective of the analytics was to identify possible A/P invoice duplicate payments, conflicts of interest, missed discounts, noncompliance with PO dollar threshold, duplicate vendors, fraud indicators, and alignment of activity to City procurement policy.

SCOPE

IA obtained and reviewed citywide A/P transaction data reflected in Munis for July 01, 2018 to March 25, 2019 (not including procurement card activity.)

DATA RELIABILITY

The data utilized for the work performed was obtained directly from Munis, the City's financial system of record. Munis data reliability is verified annually via the audit of the Munis financial reports and the Comprehensive Annual Financial Report (CAFR) performed by the City's external auditor. IA determined the data utilized is sufficient-reliable given its intended use.

NON-AUDIT SERVICES

The work detailed in the following report is part of IA's continuous review program and does not constitute an audit as defined by and conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS). Performing this continuous review work, by itself or in aggregate with other non-audit services provided, does not create any threats to the independence of the IA function.



SURPRISE ARIZONA

INTERNAL AUDIT

Accounts Payable Continuous Review Program

April 15, 2019

Executive Summary:

IA periodically reviews high risk reoccurring City transactions for irregularities and compliance with City policies and procedures. High risk transactions for this report are viewed as transactions or processes with the potential of having a significant impact or high likelihood of loss or fraud related to City assets if a gap in internal controls occurs.

In April 2019, IA used IDEA audit software to review A/P transactions for discrepancies, trend anomalies, and compliance with City procurement policies and procedures. Audit analytics were performed on 100% of the population. (See results on page 2.)

Based on the sample population of A/P transactions reviewed and discussions with staff, IA noted several best practices that were implemented by Finance to reduce errors, fraud, and to enforce adequate segregation of duties:

- ◆ Automating the A/P process
- ◆ Restricting who can make changes to Munis Vendor Master-File and requiring a secondary review of changes
- ◆ Requiring staff to link invoices to a purchase order (PO) and/or a contract number in Munis when applicable
- ◆ Using Munis electronic workflow process to approve A/P transactions

Finance staff has worked to implement internal controls to reduce the risk to City assets. The review demonstrated the opportunity to implement additional procedures to compliment the current internal controls where errors were identified and the need for additional confidentiality training. (See pages 4-8 for finding and recommendations.) Tentatively, the FY2020 budget provides funding for a complete City Health Insurance Portability and Accountability Act (HIPAA) assessment.

IA appreciates the time City staff contributed to this review.

FINDING HIGHLIGHTS:

- ◆ Electronic copies of Medical Refund forms stored in Munis A/P module contains personal identifiable information (such as social security numbers, birthdates, medical codes, and patient names) that may present data security concerns
- ◆ Three duplicate payments totaling \$6,045 were identified as refunds due to the City
- ◆ PO and/or contract number are not always updated in Munis to assist with monitoring the authorized spending levels
- ◆ POs are not always obtained as required by City procurement policy

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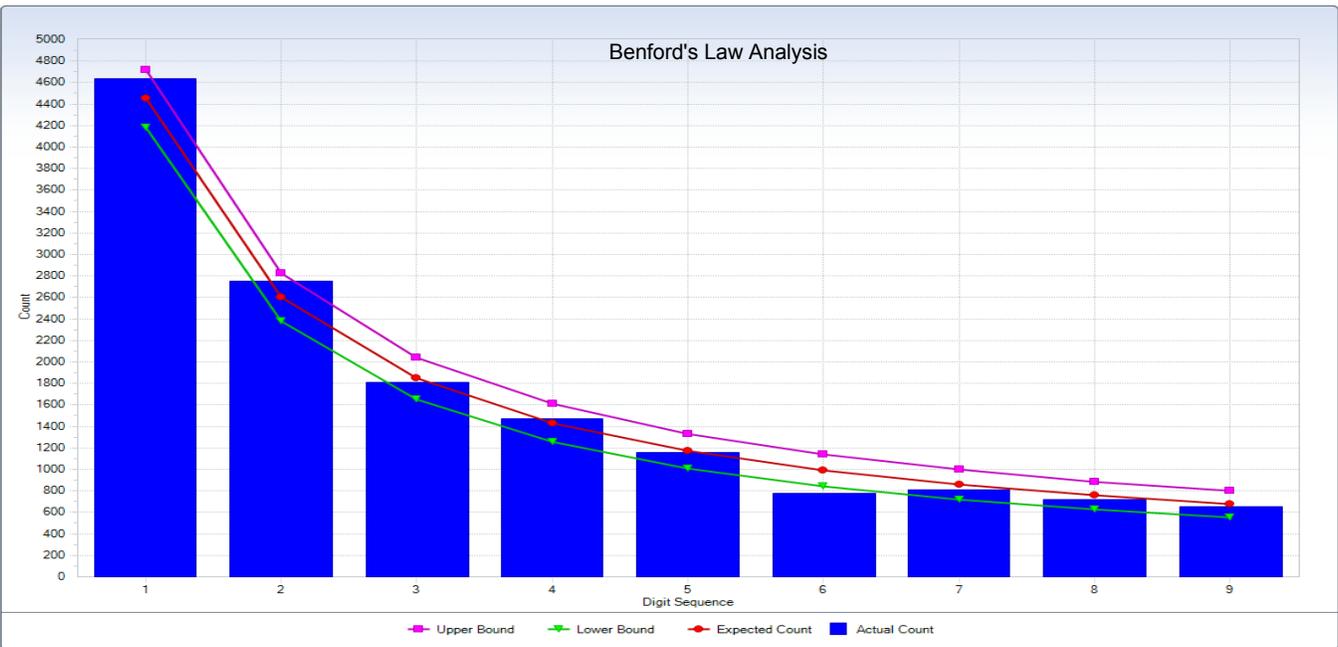
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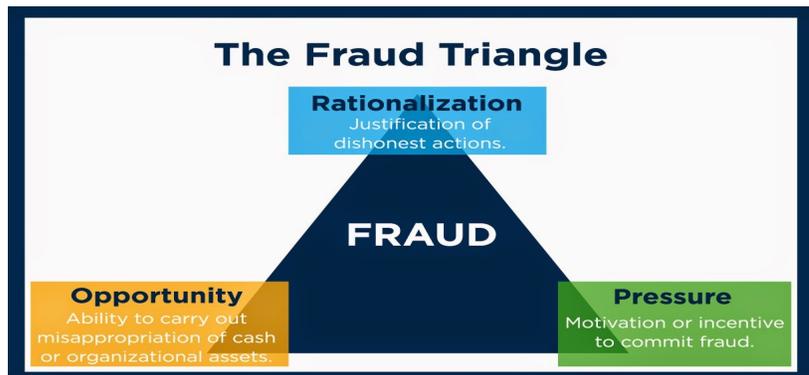
Benford's Law Fraud Indicators

Benford's Law is known as the first-digit law. It is an observation about the frequency distribution of leading digits in a set of numerical data. It is used to analyze financial data and identify red flags. Benford's Law is used to recognize the probability of highly likely or highly unlikely frequencies of numbers in a data set. If the leading digits of the transactions don't follow the expected frequency distribution predicted by Benford's Law, the data may have been manipulated. Benford's Law is used in audits to detect fraud in the disbursements cycle by comparing the actual occurrence of leading digits in disbursements compared to the digits' probability. IDEA auditing software was used to analyze 15,314 records totaling over \$77.5 million (not including procurement card transactions) for the period of 07/01/2018 to 3/25/2019 and to develop a Benford's Law distribution curve. The following chart analyzes the first digit in the A/P transactions under review. IA noted the A/P transaction data did materially follow the expected trend. See the frequency distribution chart below.



With the use of data analytics software, IA is able to perform more data analytics in a more timely manner with fewer resources. Although IA did not identify any fraudulent activity in the transactions reviewed, data analytics cannot directly detect fraud. Data analytics is used to identify anomalies that require investigation and verification.

The best deterrent to fraudulent activity is an effective internal control system that is periodically reviewed, monitored, updated, and leads to investigative steps when anomalies appear. There are three primary factors that are often present when fraud is committed: pressure, opportunity, and rationalization. The primary responsibility for the prevention and detection of fraud rests with those charged with governance and management. IA conducts audit activity in accordance with professional standards to obtain reasonable assurance regarding the City's activities. It is a combination of strong internal controls and IA testing of those controls that strengthens the City's internal control environment and deters fraud.



IA meet with Finance staff and A/P liaisons from various City departments to discuss A/P and procurement policies and procedures. The following review procedures were completed to identify potential A/P anomalies.

Duplicate Transactions

IDEA audit software was used to identify duplicate vendors and duplicate payments by:

- ◆ Comparing invoice numbers, dates, amounts, description and vendor names in various combinations to look for exact matches.
- ◆ Fuzzy matching is a technique used in computer-assisted audit procedures to link similar records based on linguistic and statistical methods. Fuzzy matching was used to identify potentially duplicative transactions that were not a 100% match. As an example, fuzzy matching identified the following transactions as duplicate payments although the invoice number is not an exact match:

RECEIVED DATE	ENTRY DATE	VENDOR #	INVOICE NUMBER	DOCU-MENT NUMBER	CON-TRACT	PURCH ORDER	INVOICE DATE	DUE DATE	NET AMOUNT
02/12/2019	02/14/2019	10,961	IN-0298096	100146	318000137	21900030	01/31/2019	02/28/2019	4,425.00
02/25/2019	02/25/2019	10,961	IN-298096	100803	318000137	21900030	01/31/2019	03/07/2019	4,425.00

Employee Vendors

The Munis Vendor Master File was compared to a list of current employees based on the vendor and employee name and address. Exact matching and fuzzy matching procedures were used to identify incidents where employees were established as an A/P vendor in Munis. Fuzzy matching identified 282 matches (267 false positive and 15 positive.) Identified matches were discussed with the applicable departments to ensure compliance with the Employee Policy Manual Section 9.2, Conflict of Interest. After discussing the identified matches with the applicable departments and Finance, no additional review procedures were applied in this area. The City's policy regarding conflict of interest was identified as an opportunity for improvement by the external auditors. Finance is currently working with the applicable staff to address the issue.

Confidential Information

Professional judgement was used to select transactions paid under the vendor referenced as "**NO VENDOR INVOICE NAME FOUND*." The vendor is used in Munis to process citywide one-time vendor A/P payments. For the period reviewed, 1,536 transactions totaling \$341,713 were processed under this vendor. (See "Data Security" on page 4 for results.)

Compliance with PO Policy

Transactions were reviewed to determine whether or not a PO was issued and linked in Munis when required by the Procurement Guidelines. Transactions were sorted by invoice amount and summarized by vendor to search for potential split transactions. Multiple payments to the same vendor for \$2,499 or greater with an aggregated payment totaling \$5,001 or greater was investigated as potential split transactions.

The PO and contract fields in Munis were reviewed to determine whether or not a contract or PO was recorded. A selection of transactions over \$5,000 which did not reflect a contract or PO number was researched and discussed with the applicable department A/P liaison. (See pages 6-7 for results.)

Vendor Discounts

The Munis Vendor Master File was queried for vendors set-up with discount terms. Nineteen vendors were identified. The invoices were reviewed to determine if all applicable discounts were taken. (See page 5 for results.)

Criteria	Review Observation	Opportunity	Management Action Plan
<p>Employee Policy Manual 8.7.A.3, - Confidential Information. All employees are responsible for protecting against the unauthorized disclosure of confidential information.</p> <p>The Health Insurance Portability and Accountability Act of 1996 (HIPAA) requires an entity to protect the privacy of individual identifiable health information, including, but limited to social security numbers, birthdates, and medical data.</p>	<p><u>FIRE—MEDICAL</u></p> <p>Refund Request Forms stored electronically in Munis A/P (Invoice Central) module reflect patients' confidential personal identifiable information (PII) and medical procedural codes. This includes social security numbers, birth dates, and patients' names.</p>	<p><u>FIRE—MEDICAL</u></p> <p>To ensure compliance with HIPAA and City policies and procedures related to protecting the confidentiality of PII, Fire-Medical staff should:</p> <ul style="list-style-type: none"> ◆ Work with the Information Technology Department to restrict access to PII stored in Munis ◆ Review HIPAA and City policies and procedures related to PII ◆ Provide HIPAA training as needed to staff, including participating in the pending FY2020 HIPAA assessment, if appropriate. 	<p><u>FIRE—MEDICAL</u></p> <p>HIPAA does allow release of HIPAA protected information as it relates to medical billing needs. Under TPO which is for Treatment, Payment and Operations, PII may be released but it must be kept to the minimum information necessary. SFMD initially redacted the information and the checks were being returned for lack of information. Social Security numbers are used for Medicare and Medicaid accounts but it is currently being phased out by geographic regions across the US. This phase out however, will not take care of historical documents only future refunds.</p> <ul style="list-style-type: none"> • All Fire staff are HIPAA trained and receive annual updated training via Target Solutions. • When we started in Munis, nobody could access our accounts but now we do have cross departmental accounting and TCM uploads which do raise a concern. • Fire immediately suggest that IT possibly lock down Fire's one time vendor code 99992 or have restricted access to only Fire Administrative Staff and Payables staff. • IT looked into this and then looked into locking down the TCM files and giving restricted administrative access to only staff that need it. This has since been accomplished by IT. • Training documents have been shared with all relevant staff

Duplicate Transactions

Criteria	Review Observation	Opportunity	Management Action Plan
<p>One vendor account should be established and maintained for each A/P vendor in order to decrease the potential of duplicate payments. Any exception to the rule should be documented.</p>	<p>FINANCE:</p> <p>Two duplicate vendors were identified. Vendor #10005 was deactivated by Finance on January 4, 2019. Vendor #10280 was deactivated during the IA review.</p> <p>Staff stated that Munis allowed the creation of duplicate vendors during the implementation period of the financial system.</p>	<p>FINANCE:</p> <p>Develop a policy and procedure to periodically review the Vendor Master File for duplicate vendors and other potential anomalies. All policies and procedures should be documented and made easily accessible to staff.</p>	<p>FINANCE:</p> <p>The Finance Department is developing procedures to quarterly review the Vendor Masterfile to ensure there are no duplicate vendors or other anomalies within the Vendor Masterfile.</p>
<p>Internal monitoring controls should be in place to identify duplicate invoices or payments in a timely manner.</p>	<p>FINANCE:</p> <p>Between 7/13/18 to 3/14/19, three duplicated payments totaling \$6,045 were identified. One vendor (#10056) was aware of the overpayment and is in the process of issuing a refund.</p> <p>During the IA review, staff initiated procedures to obtain refunds from two vendors (#10961 and #13873.)</p>	<p>FINANCE:</p> <p>Work with the applicable City staff to ensure that identified refunds are received.</p> <p>Develop periodic procedures to review A/P transactions for duplicate payments. The procedure may include such step as utilizing Excel "Fuzzy Matching" functionality.</p>	<p>FINANCE:</p> <p>The Finance Department will strengthen its review procedures to identify any duplicate payments to ensure departments have properly entered invoices into Munis invoice entry by comparing the backup documentation in Tyler Content Manager to the invoice entry screen. However, since this will not catch all duplicate payments, the Finance Department will look into implementing a "Fuzzy Matching" review on a quarterly basis. Further, we will provide additional guidance to departments regarding the proper process for invoice entry and how they can prevent duplicate entry.</p>

Discounts Missed

Criteria	Review Observation	Opportunity	Management Action Plan
<p>Government Finance Officers Association—Best Practice—Policies and Procedures Documentation:</p> <p>A well-designed and properly maintained system of documenting accounting policies and procedures enhances both accountability and consistency.</p> <p>A/P invoices should be processed in a timely manner to allow staff to take advantage of vendor discounts and to maximum the use of</p>	<p>CRS</p> <p>Vendor #12768 is set up in Munis with discount terms of 10 days 1% or net 30. Two invoices totaling \$1,294 were not updated in Munis by the department in a timely manner to take advantage of the 1% discount.</p> <p>The department relied on Finance to process discounts and did not take into consideration the timeliness of adding the invoice to Munis in order to qualify for the discount.</p>	<p>CRS:</p> <p>The department should work with Finance to obtain an understanding of the discount process and ensure that applicable staff is appropriately trained.</p> <p>Discount procedures should be documented in the department's accounting procedures.</p> <p>Ensure that A/P invoices are entered in Munis in a timely manner that will allow adequate time to take advantage of all available discounts.</p>	<p>CRS:</p> <p>CRS staff have been informed that vendor discounts should be submitted by department staff when invoices are entered into Munis. Discount procedures will be documented in the Department's SOP on accounting procedures by July 31, 2019. CRS staff will ensure A/P invoices are entered into Munis in a timely manner to ensure discounts can be applied if applicable.</p>

P

urchase Orders

Criteria	Review Observation	Opportunity	Management Action Plan
<p>Guideline 2301-Emergency Procurement Process</p> <p>Applicable Procurement Code Section 2-357—Establishes the process for obtaining an emergency PO</p>	<p><u>HUMAN RESOURCES:</u></p> <p>On July 25, 2018, a \$9,000 payment for an emergency tree installation at a City Park was processed by the department without obtaining the required PO.</p>	<p><u>HUMAN RESOURCES:</u></p> <p>The department should review Guideline 2301—Emergency Procurement Process and ensure that all appropriate purchases that exceed \$5,000 are processed under a PO.</p>	<p><u>HUMAN RESOURCES:</u></p> <p>Risk Management has reviewed Guideline 2301 and has worked closely with both Procurement and various operations departments to be sure that this process is followed as prescribed on future claims. This particular invoice eclipsed the \$5,000 threshold as a direct result of aggregate invoicing, which should have been identified during invoice processing. This particular claim also involved unique payment protocol, as our insurance carrier was supposed to pay the invoices directly on behalf of the City and subsequently charge the City a deductible. Risk Management, in cooperation with Procurement has identified a clear process which requires impacted departments to obtain Emergency Procurement approval, prior to commencement of services, which should systematically identify and prevent future deviations from Procurement Code Section 2-357.</p>
<p>Finance Standard Operating Procedure Procurement Guidelines identifies when a PO is required and identifies the exceptions to the rules.</p>	<p><u>PUBLIC WORKS/WATER RESOURCE MANAGEMENT:</u></p> <p>Two FY2017 invoices totaling \$7,760 for contract #LA14-027 were updated in Munis after the year end cut off. The FY2017 PO for the invoices was closed out. The department processed the payments in FY2018 directly against the contract number without a PO.</p> <p>Nineteen invoices totaling \$26,327 were processed and paid in Munis and not linked to the authorized contract or PO to track the cost.</p> <p>Five purchases for roll off liners totaling \$10,860 were processed and paid in Munis during August 2018 and April 2019 without a PO. Each single purchase fell under the threshold required for a PO. In aggregate, the purchases exceeded the PO</p>	<p><u>PUBLIC WORKS/WATER RESOURCE MANAGEMENT:</u></p> <p>All applicable purchases that exceed \$5,000 should be paid in Munis under an open PO. Departments should work with Finance Procurement staff to ensure payments that are made after the year end cut off are processed under an open PO in the new fiscal year. Any exceptions should be appropriately approved and documented.</p>	<p><u>PUBLIC WORKS/WATER RESOURCE MANAGEMENT:</u></p> <p>Through the Munis workflow invoices are reviewed at least by department managers, department financial analyst/PW Business Manager, accounts payable and finance manager. In the future if we are instructed to release invoices above \$5,000 without a PO we will attach additional backup. As a department we have instructed and work with our managers to follow procurement guidelines which dictate PO's be in place for all goods and services that are above \$5,000. We have instructed our managers to have their vendors send invoices to PW Invoices email for processing, that way we should avoid delays in processing.</p> <p>Each purchase was under \$5,000. We will work through the procurement process to issue a PO in future.</p>

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urchase Orders

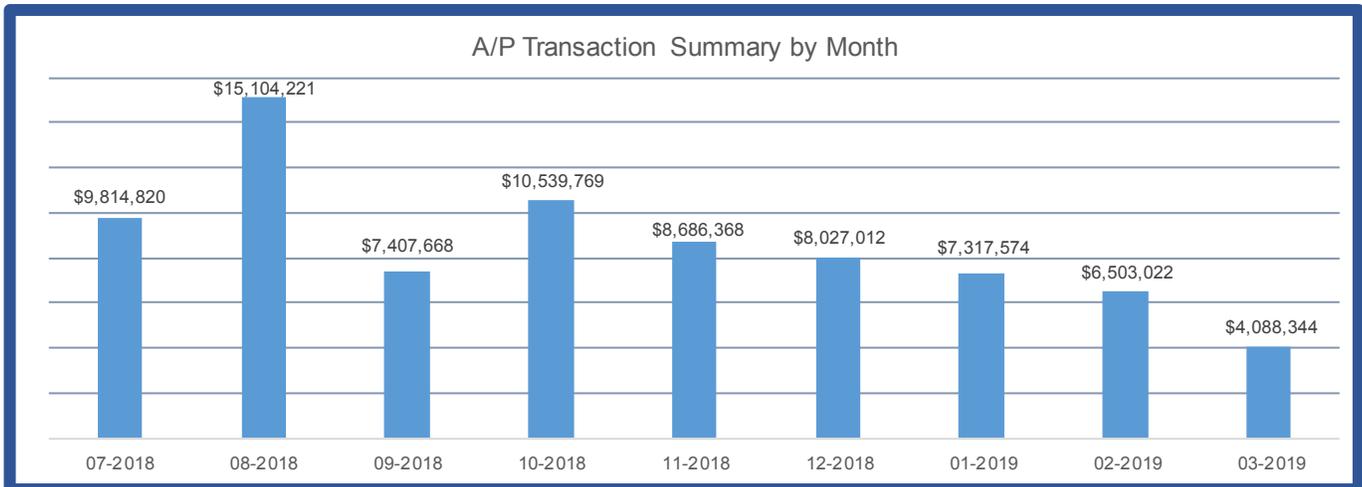
Criteria	Review Observation	Opportunity	Management Action Plan
<p>Finance Standard Operating Procedure Procurement Guidelines identifies when a PO is required and identifies the exceptions to the rules.</p>	<p><u>CRS:</u></p> <p>Three invoices totaling \$6,098 for Vendor #11686 were paid in Munis without updating the appropriate fields with the contract and PO numbers.</p>	<p><u>CRS:</u></p> <p>To prevent exceeding approved contract spending authorities, staff should ensure, when applicable, payments in Munis are linked to the approved contract and PO numbers.</p>	<p><u>CRS:</u></p> <p>At the time of the purchase, we did not have a contract open. When I realized the amount we were purchasing from the vendor, I had Procurement establish the contract and then opened a PO to buy landscape equipment and parts as needed. (See PAR #6367.)</p>
<p>Finance Standard Operating Procedure Procurement Guidelines identifies when a PO is required and identifies the exceptions to the rules.</p>	<p><u>Fire—Medical</u></p> <p>In January 2019, \$6,133 of propane was purchased without a contract or PO. Procurement was notified in early March and a contract is now in place for the vendor. Future payments will be issued against future PO's.</p>	<p><u>Fire—Medical</u></p> <p>To prevent exceeding approved contract spending authorities, staff should ensure, when applicable, payments in Munis are linked to the approved contract and PO numbers.</p>	<p><u>Fire—Medical</u></p> <p>Just prior to this occurring, a Fiscal housekeeping reminder was sent out to all divisions to remind them of the financially responsible processes relative to fees, procards, POs, and Direct Pays reminding everyone of the serious ramifications of procurement in all aspects of what Surprise Fire-Medical Department (SFMD) does. After this occurred.</p> <ul style="list-style-type: none"> • An internal audit of all expenses department wide was conducted to ensure no other problems were pending. • A meeting was held with Procurement to ensure SFMD was good with any other PO's for the remainder of the year. • The entire Department received Procurement Update Training and a plan was put in place for future years. • This plan includes putting Air Gas on the Department's annual open PO list. They were not on an open PO list prior because they are a utility (propane) and they get filled as needed (intent) and not monthly like APS or SRP. • In addition, SFMD is going to run a Mega Query quarterly to monitor expenses and encumbrances. • This will be done in addition to our monthly BCR budget report monitoring.

Criteria	Review Observation	Opportunity	Management Action Plan
<p>Government Finance Officers Association—Best Practice—Policies and Procedures Documentation:</p> <p>A well-designed and properly maintained system of documenting accounting policies and procedures enhances both accountability and consistency.</p>	<p><u>Finance</u></p> <p>Informal procedures are in place for processing outstanding A/P credits. Credits are reviewed during each check run by Finance A/P staff to evaluate where the credit can be taken. Vendor statements are reviewed on a monthly basis. Credits not applied toward an invoice by year end are submitted to the vendor for a refund.</p> <p>A review of the A/P Aging report generated on 4/1/2019 identified 11 credit memos totaling \$16,948 :</p> <ul style="list-style-type: none"> ◆ One credit for \$2,782 from 2017 should have had a refund requested at the end of FY2018 ◆ One credit for \$2,874 was a duplicate that was previously applied to another invoice. The credit was deleted during the IA review. ◆ One credit for \$398 was entered twice in Munis A/P ◆ One credit for \$497 was entered on 2/28/2019 and should have been applied against A/P invoices paid on 4/5/2019 ◆ Six credits totaling \$6,162 per A/P policy will be applied against an outstanding A/P invoice during the year. If no invoice is received, a refund will be requested at year end. ◆ One credit for \$4,235 is related to a duplicate payment 	<p><u>Finance</u></p> <p>Polices and procedures for A/P should be formally documented and made easily accessible for staff.</p> <p>Duplicate credit memos should be researched and deleted from the A/P module within thirty business days from the date of the management response.</p>	<p><u>Finance</u></p> <p>The Finance Department has drafted written procedures to monitor credits that is currently under review. The Finance Department will continue to work with its vendors to request refunds for outstanding credits that relate to prior years and will work to apply any current credits to invoices as they arise. The Finance Department will ensure all duplicate credit memos will be researched and applied or deleted from the accounts payable module by June 14, 2019.</p>



Two key performance measures (KPM) calculated by the Munis A/P Module include the “Days to Check” and the “Days to Complete”. The average number of “Days to Check” citywide is approximately eight days. This is calculated as the difference between the invoice and check date. The average number of “Days to Complete” citywide is approximately six days. “Days to Complete” is calculated base on the date the invoice was entered and the check date. Finance has identified “Days to Complete” of a week to 10 days as a reasonable timeframe for invoices to be entered and paid. Based on this KPM, invoices are generally paid in a timely manner. The below table identifies the timelines at which individual departments processed A/P transactions for payment:

Department Name	Department No.	*DAYS TO CHECK (Average)	*DAYS TO COMPLETION (Average)
City Attorney's Office	13	8	7
City Clerk's Office	14	7	7
City Court	37	5	4
City Manager Office	12	6	5
Citywide-One Time Vendors	CWA	7	5
Community and Recreation Services	54	11	7
Community Development	42	6	5
Economic Development	41	7	6
Finance	15	5	3
Fire-Medical	34	10	8
Human Resources	16	5	4
Human Services and Community Vitality	51	5	4
Information Technology	17	7	4
Mayor and Council	11	8	5
Police	31	8	7
Public Works	61	10	8
Sports and Tourism	59	6	6
Utility Billing	UTB	4	2
Water Resource Management	71	11	8



*The above data was generated from the Munis Invoice Tracking Report. Procurement card transactions were deleted from the totals as Procurement card data was previously reported on in February 2019.

SPENDING ACTIVITY BY VENDOR:

TOP TEN SPENDING VENDORS (JULY 2018—MARCH 2019)		
VENDOR NAME	RECORD COUNT	TOTAL PAYMENTS
PUBLIC SAFETY PERSONNEL RETIREMENT SYSTEM	46	\$ 8,984,847
BLUECROSS BLUESHIELD OF ARIZONA	35	\$ 6,442,882
ARIZONA PUBLIC SERVICE COMPANY	1,111	\$ 4,225,911
M. R. TANNER CONSTRUCTION	11	\$ 2,866,776
COMPASS BANK	18	\$ 2,446,583
COMMONWEALTH LAND TITLE INSURANCE COMPANY	3	\$ 2,337,607
NESBITT CONTRACTING	20	\$ 2,106,979
MARICOPA COUNTY LIBRARY DISTRICT	20	\$ 1,665,602
AZ MUN. RISK RETENTION POOL	11	\$ 1,513,054
CENTRAL ARIZONA WATER CONSERVATION DISTRICT	10	\$ 1,482,223
TOTAL	1,285	\$ 34,072,464

TOP TEN VENDORS BY TRANSACTION COUNT (JULY 2018— MARCH 2019)		
VENDOR NAME	Record Count	Total Payments
NO VENDOR INVOICE NAME FOUND	1,536	\$ 341,713
ARIZONA PUBLIC SERVICE COMPANY	1,111	\$ 4,225,911
CINTAS CORPORATION	716	\$ 49,247
EPCOR WATER	420	\$ 199,810
REDBURN TIRE COMPANY	293	\$ 201,549
CITY OF EL MIRAGE	263	\$ 257,298
SANDS CHEVROLET SURPRISE	250	\$ 94,639
GRAINGER	227	\$ 116,221
BOUND TREE MEDICAL, LLC	213	\$ 147,315
OFFICE DEPOT	204	\$ 26,558
TOTAL	5,233	\$ 5,660,262

*One time citywide vendors

TOP SPENDING ACTIVITY BY CITY DEPARTMENT

TOP TEN SPENDING CITY DEPARTMENTS (JULY 2018—MARCH 2019)			
DEPARTMENT NAME	DEPT. NO.	RECORD COUNT	TOTAL PAYMENTS
HUMAN RESOURCES	16	753	\$ 20,575,693
PUBLIC WORKS	61	4,271	\$ 17,326,919
FINANCE	15	1,188	\$ 10,495,215
UTILITY BILLING	UTB	2,007	\$ 5,672,183
WATER RESOURCE MANAGEMENT	71	1,501	\$ 5,657,446
COMMUNITY AND RECREATION SVCS	54	1,401	\$ 4,606,933
INFORMATION TECHNOLOGY	17	557	\$ 2,801,155
FIRE-MEDICAL	34	856	\$ 2,496,425
CITYWIDE ONE-TIME VENDORS	CWA	561	\$ 2,357,449
COMMUNITY DEVELOPMENT	42	202	\$ 1,514,335
TOTAL		13,297	\$ 73,503,754

TOP TEN CITY DEPARTMENTS BY TRANSACTION COUNT (JULY 2018— MARCH 2019)			
DEPARTMENT NAME	DEPT. NO.	RECORD COUNT	TOTAL PAYMENTS
PUBLIC WORKS	61	4,271	\$ 17,326,919
UTILITY BILLING	UTB	2,007	\$ 5,672,183
WATER RESOURCE MANAGEMENT	71	1,501	\$ 5,657,446
COMMUNITY AND RECREATION SVCS	54	1,401	\$ 4,606,933
FINANCE	15	1,188	\$ 10,495,215
FIRE-MEDICAL	34	856	\$ 2,496,425
HUMAN RESOURCES	16	753	\$ 20,575,693
CITY COURT	37	604	\$ 958,046
CITYWIDE ONE-TIME VENDORS	CWA	561	\$ 2,357,449
INFORMATION TECHNOLOGY	17	557	\$ 2,801,155
TOTAL		13,699	\$ 72,947,464