

Office of the City Auditor

Summary of 4th Quarter Expenditures

April - June 2019

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Purpose/ Scope/ Objectives/ Methodology

Purpose: The purpose of the review was to determine whether any patterns or anomalies existed in the AFMS - Finance System expenditure data requiring further analysis. Also, to determine whether expenditure oversight and monitoring processes were in place. The information contained herein is for management's internal use.

Scope: FY2019 Quarter IV

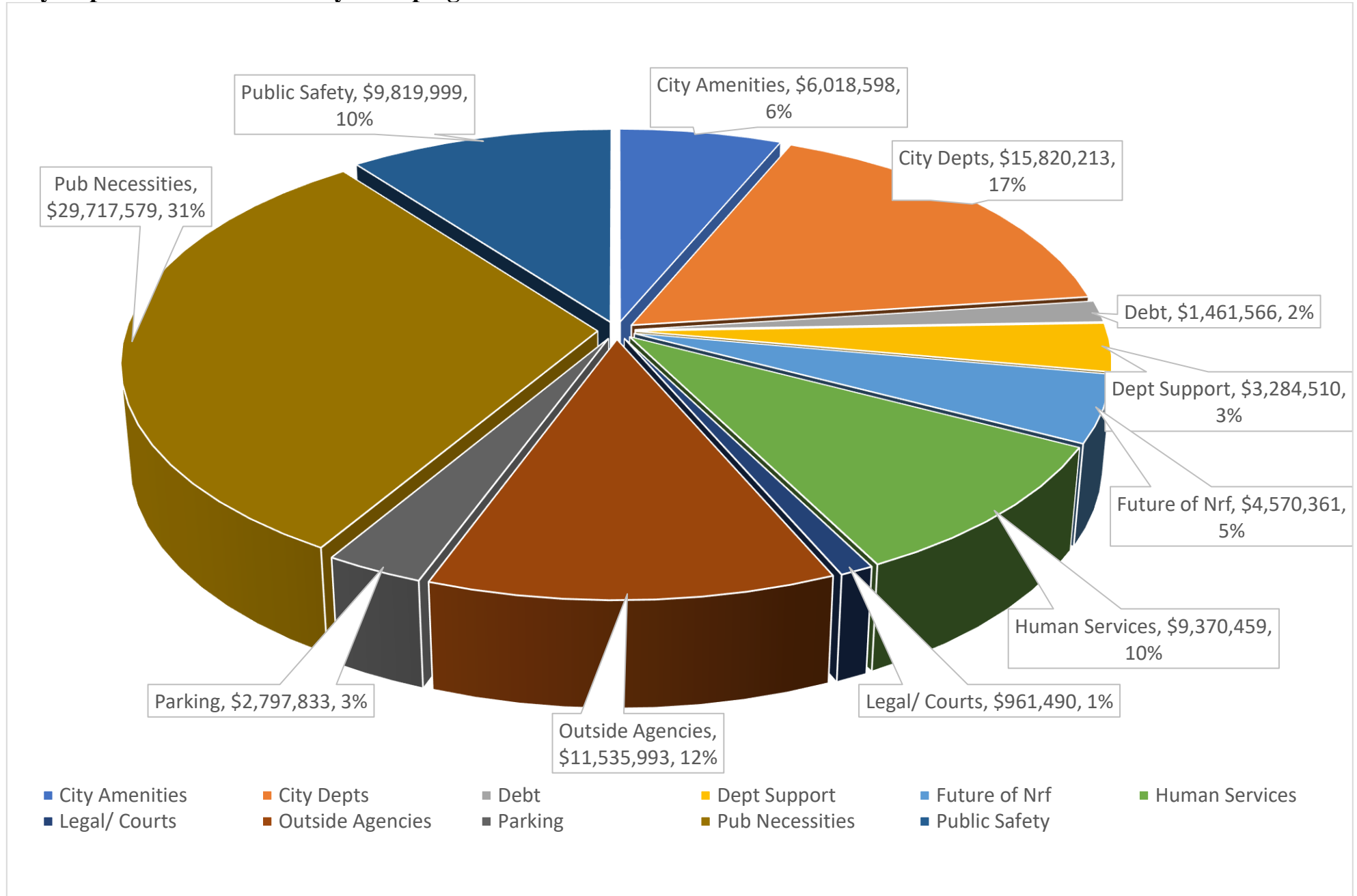
Objectives:

- Identify potential risks such as large payments and payment frequency to vendors, large expenditures, and frequency of expenditures to departments; sensitive areas such as manual disbursements, overtime, broadly defined account categories, and questionable items posted.
- Determine whether expense items posted to correct AFMS (Finance system) codes.
- Determine whether duplications of data existed in the AFMS system, such as multiple vendor codes and vendor names and if a monitoring system was in place to identify duplicate payments.

Methodology: During the review, we summarized and compared transactions for departments and vendors. We also included charts, tables, and appendices as a part of the report. In addition, we performed the following:

- Downloaded the 804C detail expenditure report for 4th Quarter 2019 (April-June 2019) from the City's Finance system (AFMS) and uploaded it into data analytics programs (IDEA and EXCEL) to perform data analysis.
- Identified and filtered postings for payments made to departments coded as automated disbursements (AD), electronic funds transfer (EFT), and manual disbursement (MD) rather than transfers and entries posted per procedural approval, for review.
- Sorted data using IDEA data analytics software and EXCEL by Department, Vendor Name, Vendor Code, and Object Code to:
 - a) gain an understanding of the magnitude and frequency of expenditure types and vendors paid;
 - b) to determine whether there were any duplications of vendor codes, vendor names, and amounts, and,
 - c) to research further any other activity patterns needing further clarification. Individual expenditures were spot-checked for reasonableness and support. Expenditure support was downloaded from AFMS, viewed, and compared to sampled expenditures.
- Discussed questionable items with appropriate management.

City Expenditures Breakout by Grouping



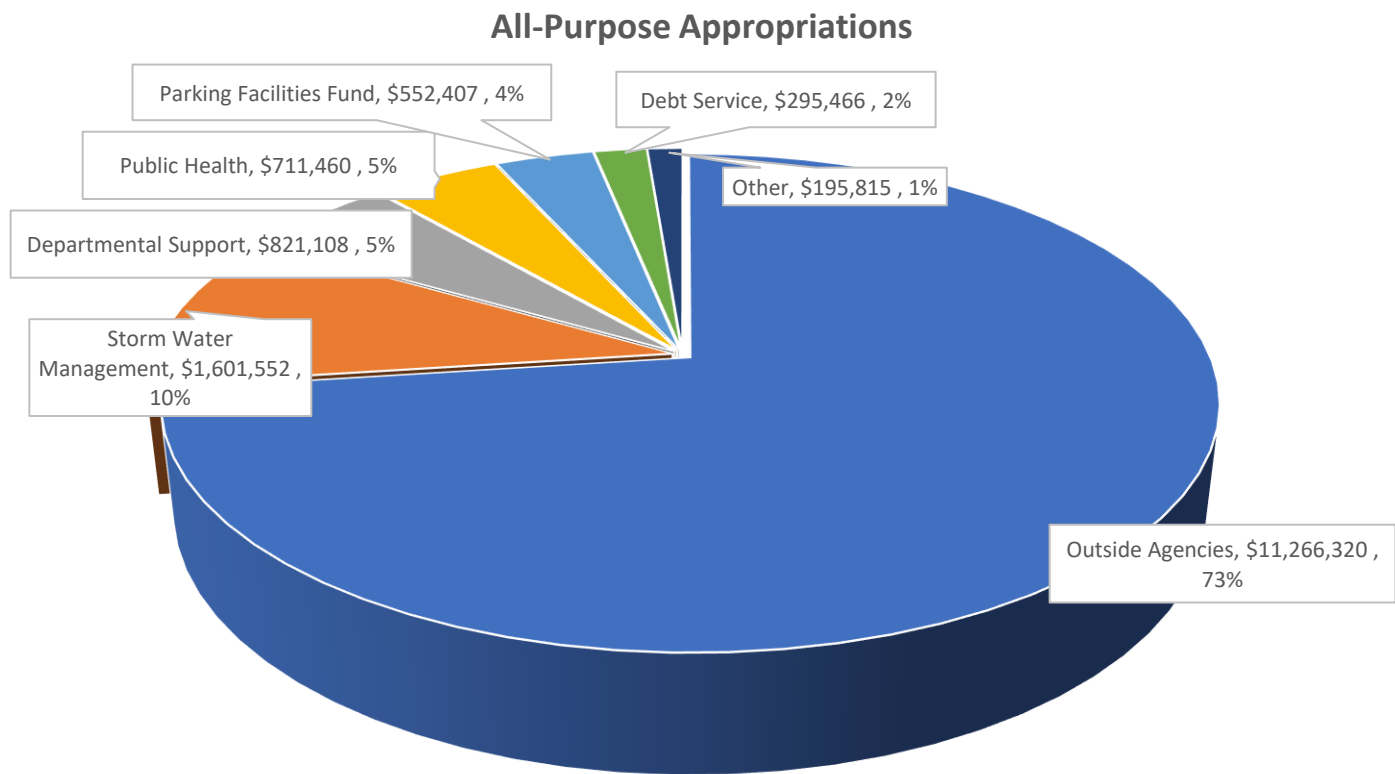
*NOTE: Personnel Services for City personnel costs totaling approx. \$63M (Obj Code #5110 salaries, FICA, retirement) are not included in above graph or table below.

City Expenditures Grouped - Key

Grouping	Department	Total #Expenditures	\$Total Expenditures
City Amenities	Recreation Parks and Open Space	2,176	\$1,926,133
City Amenities	Libraries	1,823	\$1,411,203
City Amenities	Cultural Facilities Arts Entertainment	478	\$1,193,069
City Amenities	The National Maritime Center	524	\$896,971
City Amenities	Zoological Park	485	\$456,749
City Amenities	Cemeteries	235	\$100,023
City Amenities	Slover Library	152	\$34,450
City Depts	General Services	4,428	\$6,319,608
City Depts	City Manager	298	\$2,478,167
City Depts	Int Service Fund-Auto Maint	689	\$2,061,050
City Depts	Communications and Technology	488	\$1,966,083
City Depts	Finance Department	381	\$783,468
City Depts	Emergency Preparedness and Response	127	\$493,092
City Depts	Human Resources	305	\$452,691
City Depts	City Clerk	125	\$189,282
City Depts	City Treasurer	197	\$210,485
City Depts	Towing & Recovery Operations Fund	164	\$165,491
City Depts	Commissioner of the Revenue	294	\$191,210
City Depts	Elections	273	\$139,268
City Depts	City Real Estate Assessor	97	\$114,147
City Depts	Office of Marketing and Communications	100	\$102,129
City Depts	City Auditor	96	\$74,886
City Depts	Budget and Strategic Planning	113	\$79,155
Debt	Debt Service	51	\$1,461,566
Dept Support	Departmental Support	236	\$3,284,510
Future of Nrf	Office of Resilience	121	\$2,944,980
Future of Nrf	Planning and Community Development	326	\$1,139,105
Future of Nrf	Development	197	\$399,825
Future of Nrf	City Council	22	\$53,693
Future of Nrf	St. Paul's Transformation	26	\$32,757
Human Services	Human Services	1,444	\$2,890,915
Human Services	Office of Grants Management	289	\$2,367,017
Human Services	Norfolk Community Services Board	3,200	\$2,551,917
Human Services	Public Health	125	\$901,996
Human Services	Neighborhood Development	520	\$401,210
Human Services	Healthcare Fund	25	\$72,136
Human Services	Office to End Homelessness	220	\$68,580
Human Services	Public Amenities	1	\$59,740
Human Services	Neighborhood Preservation	3	\$30,056
Human Services	Norfolk Public Schools	2	\$26,893
Legal/ Courts	Commonwealth's Attorney	237	\$413,516
Legal/ Courts	Clerk of the Circuit Court	82	\$191,311
Legal/ Courts	City Attorney	139	\$210,527
Legal/ Courts	General District Court	360	\$49,919
Legal/ Courts	Circuit Court Judges	61	\$50,685
Legal/ Courts	Probation Services	15	\$30,293
Legal/ Courts	Juvenile & Domestic Relations Court	79	\$15,238
Outside Agencies	Outside Agencies	54	\$11,535,993
Parking	Parking Facilities Fund	744	\$2,797,833
Pub Necessities	Public Works	1,755	\$9,079,930
Pub Necessities	Water	2,767	\$8,712,818
Pub Necessities	Wastewater	1,280	\$5,531,281
Pub Necessities	Storm Water Management	764	\$3,644,879
Pub Necessities	Waste Management	506	\$2,748,672
Public Safety	Sheriff	1,200	\$3,814,166
Public Safety	Fire-Rescue	1,741	\$3,043,808
Public Safety	Police	1,280	\$2,962,025
TOTALS		33,920	\$95,358,601

Worth Noting- Expenditures included in the review for the Quarter totaled approximately \$95M and did not include JV entries (journal voucher) such as, Debt Service transfers to CIP, Object Code 5110 Semi-Monthly/Monthly Payroll (except for entries noted below), and Public-School Education.

1. **All-Purpose Appropriations**-(Object Code 5501)-included 594 payments totaling \$15.4M for the quarter. Of this amount, 50 (8.4%) payments totaled \$11.3M (73.4%) were paid to Outside Agencies (Department category #18).



Per the Office of Budget and Strategic Planning(Budget Office): “All Purpose Appropriations” object code is used for expenditures which cannot be classified specifically and only used where there has been *previous history* such as for Outside Agencies and Departmental Support (City-wide areas such as healthcare, risk management, and city benefits for all departments), as well as for Capital Projects. After a project’s specific costs have been identified (building, training, etc....) each cost would then be charged to its own specific code.

Auditor’s Comments: During the review, we noted expenditures for food, copier, travel & training, bottled water, as well as other costs (*see Appendix G*) posted to this account. A “*Budgetary Code Book*” dated July 2000 contains code numbers associated with the account name, function, activity, and the expenditure object type. However, City Departments are not actively utilizing codebook. The Department of Finance and Budget Office stated the guide is in process of being updated.

Auditor’s Suggestion: The City should include specifics and examples defining object code usage in the updated *Budgetary Code Book*. Potential utilization of the guide could be for a reference of expenditure types, codes, and reasoning of why and when codes should be used for appropriate posting and expenditure classification. Training should be provided to employees to ensure consistency when posting expenditures for budgeting purposes and financial presentations.

2. **Semi-monthly payroll** (Object Code #5110 for City payroll)- totaled \$62,913,494 for the quarter. We did not include entries posted as journal vouchers (JV’s) in the expenditure review except for \$33,051 of actual check/EFT payments.

Auditor's Comments: Abacus temporary services charges for the month of April 2019 posted to the City's semi-monthly payroll rather than contractual services. Per the Department of Finance, only City employee's payroll should post the *Semi-monthly payroll* account.

Auditor's Suggestion: Posting to the City's finance system for certain account codes specific to City-employee Payroll should be restricted to authorized personnel when possible. Management should also consider including the object code 5501- All-Purpose Appropriations,

3. **Outside Agencies** (Department 18)- expenditures totaled \$11.5M. As noted in the pie chart above, \$11.3M posted to All-Purpose Appropriations (*see Appendix H for detail*). Payments were to external agencies such as Botanical Gardens, HRT, Norfolk Convention & Visitor Bureau (NCVB), Hampton Roads Regional Jail, EVMS, Festevents, VA Supportive Housing. Also included was funding allocated to Virginia Opera, Virginia Symphony, Chrysler Museum. Also included in the expenditures for Outside Agencies were Demolition for 711 Church St and Property Acquisition for four properties, totaling \$269,673. Expenses were spot-checked and traced to finance system supporting documents as well as city system uploaded contracts.

We also noted the Unit Code name "#MULTIVALUE" totaled \$1,815,114 (16%) and was for payments to Chrysler Museum (\$679,739), NCVB (\$739,745), and Fest events (\$395,631). For FY2019, there were 42 Unit numbers coded as "#MULTIVALUE".

Auditor's Comments:

- a. *Exhibit A – Performance Measurements* Outside Agency contracts included a Performance Measurement form (Exhibit A). Per the Budget Director, the Budget Management Analyst II monitors the performance measures. The individual reviews *Exhibit A* and documents submitted by the agency (operating financials and budget) to ensure measurements are reasonable. However, there is no supporting documentation in place to validate the monitoring process is being effectively utilized in the budget process when determining funding levels for outside agencies.
- b. *Hampton Roads Regional Jail (HRRJ)*- The City entered into an agreement with the Hampton Roads Authority in 1995 with no updates. Per the Budget Office, fees for fourth-quarter 2019 were \$1,587,000. The City pays per diem based on the budget the Authority submits to the Hampton Roads Regional Board for approval, according to the minutes. FY2019 HRRJ budget, a guarantee of 250 jail slots @\$69/day. Invoices billed to the City for months March, April, and May 2019 were reviewed and in agreement with the budget documents stating inmate guarantee and per diem.
- c. *Housing First- Virginia Supportive Housing* (Activity Code 057) support payments are for program housing for approximately seven to eight programs for about \$140K a year. Qualifying expenses are validated and reimbursed by CSB. Payments totaled \$94,422 for FY2019 posted to Membership & Dues (Activity Code 031). Per the Budget Office, the entry posted in error but hasn't changed to preserve budget history.

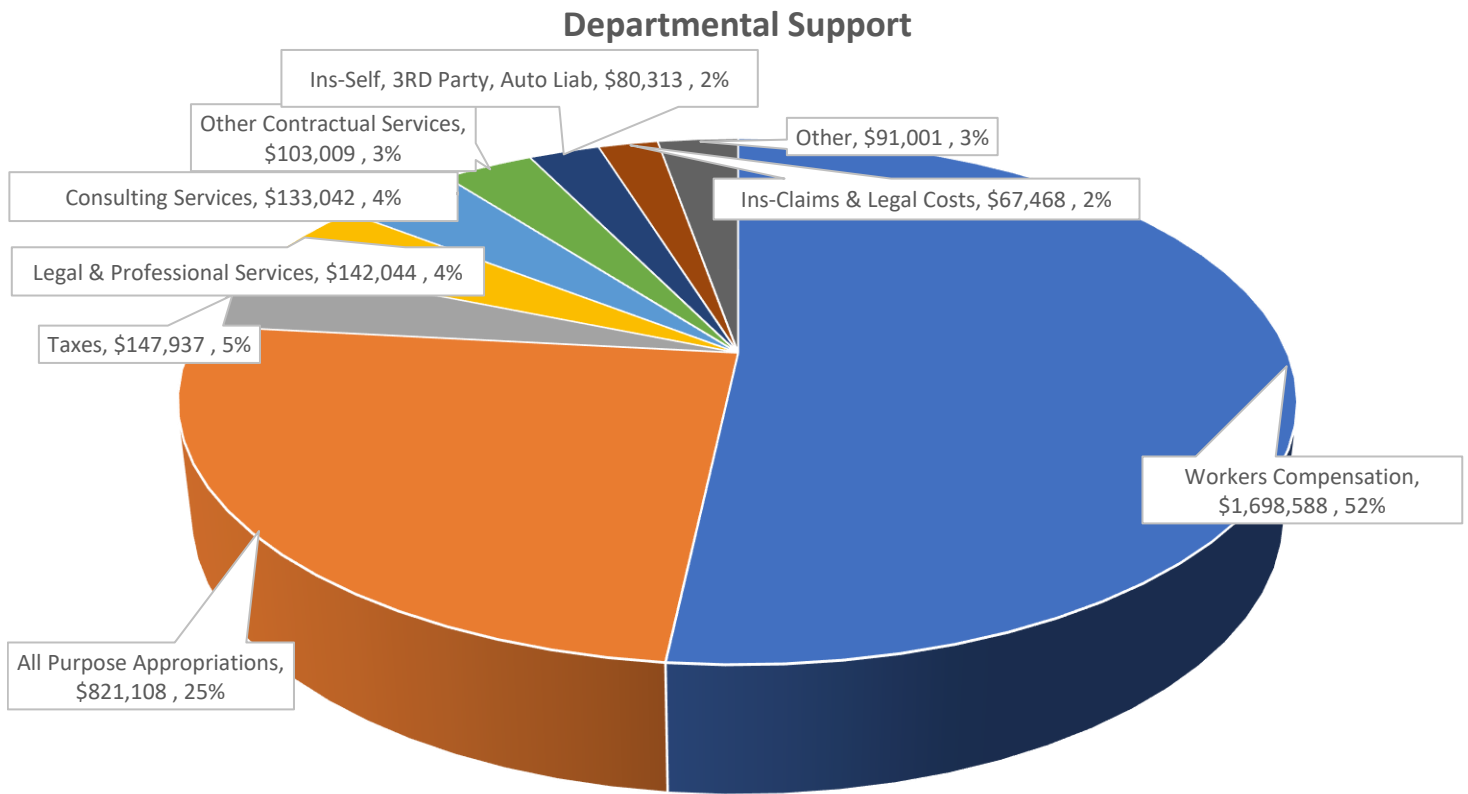
Auditor's Suggestions:

1. Document the outside agency's performance measures monitoring process to provide validation of the consideration of performance measures when determining annual funding allocations. I.e. Fundraising capabilities and/or revenue-generating activities that could possibly reduce the City's subsidies.
2. City expenditures for outside agencies FY2019 Quarter 4 were \$11.5M or 83.33% of approximately \$13.6M adopted in the FY 2019 budget. Given the magnitude of City-funding, the City should include an audit clause in all contracts with outside agencies. The audit clause should consist of content that gives the City full

access to all the supporting documentation related to City-funded expenditures and activities to protect the City's interest.

3. The City should renew, update, and file on the City's system all contracts with outside agencies to reflect current obligations and responsibilities of the parties.
4. Given the magnitude of the expenditures, specific unit names describing payment obligations should be used rather than #MULTIVALUE to create transparency.
5. Posting errors should be corrected and noted accordingly to preserve budget history.

4. **Departmental Support** (Department 17) expenditures totaled \$3.3M, \$1.7M or 52% was attributed to #5324 Workers Compensation and 25% to #5501 All-Purpose Appropriations (*see Appendix G*)

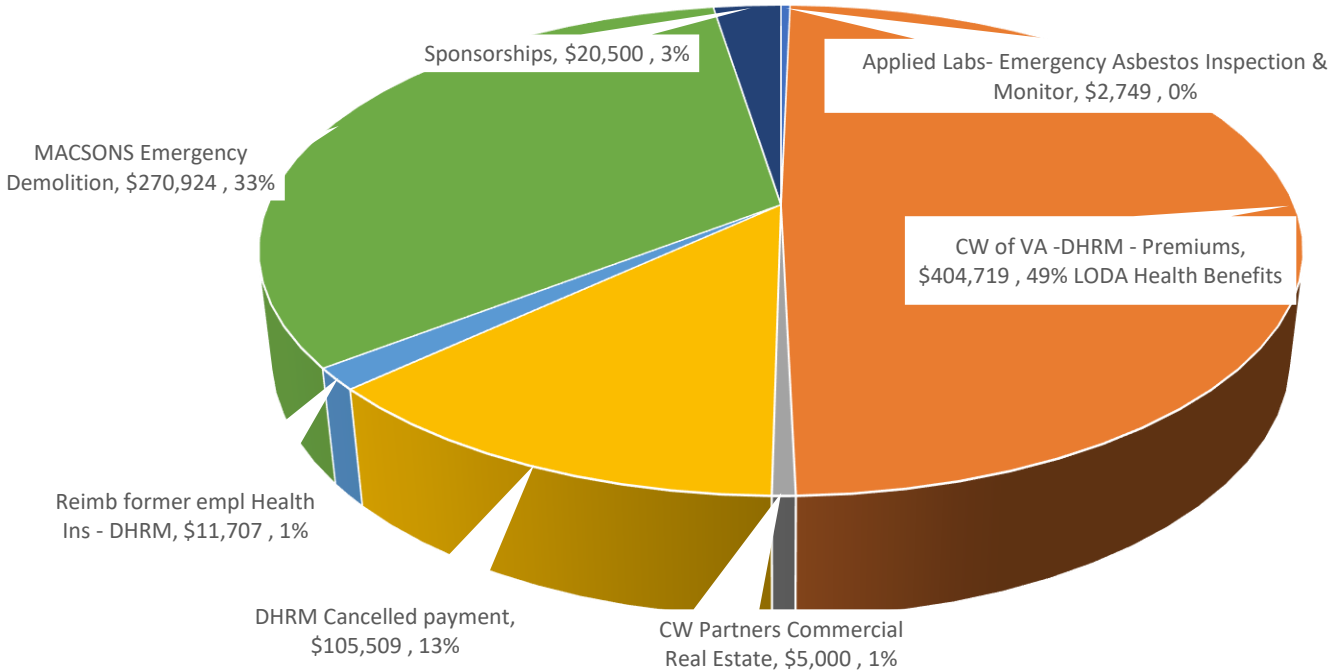


Workers Compensation of \$1.7M was paid to CorVel Healthcare shown below (other expenditures were nominal).

#5324 Workers Compensation	\$Expenditures
CorVel Healthcare Corporation	\$1,697,967
Admin Fees	\$40,920
funding for WC medical claims	\$1,208,377
WC - funding for medical claims	\$448,670

Expenditures posted to Department #17-All Purpose Appropriations (Object Code #5501) totaling \$821,108 were spot-checked. The chart below represents the expenditure break-out.

Department Support - All Purpose Appropriations



Auditor’s Comment: Per the Department of Finance, the criteria used in determining appropriate, consistent categories to post expenditures (such as Departmental Support/ All-Purpose Appropriations): The Department previously used the codes, or already set the codes up within the Department’s budget. However, to set up an unused code in the budget, the Department would send a request to the Department of Finance, which requires approval from the Budget Office.

Auditor’s Suggestion: Defining and clarifying the use of the “All-Purpose Appropriations” account to the City’s departments may aid the City when reviewing past expenditures for future budgeting decisions (*see All-Purpose Appropriations -Suggestion above*).

- Duplications:** We compared vendor codes and vendor names to ensure there was a 1:1 relationship for eliminating data redundancy, assessed internal controls, and determined the total paid to each vendor (split payments among different vendor codes).

Per Department of Finance (Finance): Only Accounts Payable can set up vendors/vendor codes in the accounting system (a control to prevent unauthorized payments.) However, vendor codes may have become inactive, and therefore, a new code vendor code must be set up and approved by Accounts Payable; the inactive code remains in the system to associate prior expenditures before inactivity. Certain vendor codes require different types of payments as a contractor may prefer and state in the agreement. To strengthen controls over vendor payments, two approvals are required by Accounts Payable.

Auditor’s Comment: A duplicate payment of \$105,509 to DHRM (VA Department of Human Resource Management) was entered into the system twice for two payees “Commonwealth of Virginia” and “Department of Human Resources Management” (DHRM) using the same Vendor Code VC0000108665. The duplicate payment canceled before the payment was released. Therefore, we expanded the testing to determine if there any additional duplicate payments expensed during the quarter. During further examination, we found one invoice paid twice. Specifically, the same invoice supported two identical payments.

Per Finance:

- The AFMS accounting system identifies duplicate invoice numbers. It does not allow payment for two of the same vendor and invoice numbers, provided the employee entering the invoice number uses the proper format. Also, the AFMS Accounts Payable Training Manual states a “Vendor Invoice Registry” (VIR) is used to prevent duplicate invoices for the same vendor.
- Purchasing Department is implementing “Spend Analysis” software to identify duplicate and/ or split payments and unreasonable spending practices.
- Departments must monitor expenditures to prevent or detect duplicate invoice payments.

Auditor’s Suggestion: feature Although the AFMS finance/accounting system has a control feature for preventing duplicate payments, users should attend training to gain an understanding of the system’s accounting for invoices and duplicate payments.

6. **Manual Disbursements (MD):** Of the \$95M for FY2019 4th Quarter expenditures, approximately \$4.1M was attributable to the disbursement code “MD” Manual Disbursement. For MDs, instead of an automatic check issuance, an employee manually enters a check into the system. The table below identifies the MDs noted during the review:

Manual Disbursements	\$Expenditures	Description	#Transactions
Allstate ins	\$7,614	Ins-Self, 3RD Party, Auto Liab	1
Auxiliary Systems, Inc	\$6,099	Other Contractual Services	1
City of Norfolk FICA	\$3,597,869	Social Security FICA Tax	1,694
R K Chevrolet Equip Rep	\$21,031	Equip-Replacement Automotive	1
Treasure Of VA, Grp Life Ins-retire VSRS	\$463,755	Group Life Ins Prem, VSRS, Other	255
Grand Total	\$4,096,369		1,952

Auditor’s Comment: There are no written Manual Disbursement policies to date. *Per Finance:* MD’s are used for priority payments and must be an emergency. The Department sends an email stating the cause to the Department of Finance Director/Asst Director, then the Accounts Payable Manager receives authorization process MDs. FICA, Group Life, and Retirement expenditures are not actual checks. They are adjusting entries coded “MD.” These funds are wired directly to the payees from the bank account.

Auditor’s Suggestion: Document the policy and procedures for manual disbursements and include in the Accounts Payable Training Manual.

7. **City-wide Overtime-** Overtime was approximately \$3.7M; \$2.0M (56%) for Police and Fire-Rescue.
8. **Sales tax-** Per Finance, the departments are responsible for ensuring cardholders attend the Purchasing Card training and take advantage of the tax exemption status for purchases.

Auditor’s Comment: We noted taxes paid on credit card purchases; although, the City’s tax-exempt number is on the face of the City’s Purchasing Card. The City’s Purchasing Card Cardholder Manual (copyright 2003) contains purchasing-card cardholder policies and procedures but does not mention sales tax exemptions as a reminder to cardholders.

Auditor's Suggestion: The P-card Manual dated 2003 should be reviewed and updated to include information about the City's sales tax exemption status on purchases as a reminder to cardholders.

9. **Late payments, Purchases discounts:** Vendors could charge a late fee for invoices not paid within 30 days. Finance has advised the departments of their responsibility to negotiate with the vendors to reduce/cancel fees. Also, if a vendor offers a discount, the discount may be forfeited if invoice payments exceed the discount period.

Auditor's Suggestion: Send out a periodic email blast or some type of medium as a reminder to departments the importance of avoiding late fees and taking advantage of discounts.

APPENDIX A

Key Statistics

Top 25 Expenditures by Department Category

#	Department	\$Total Expenditures	\$Automated Disbursements	\$EFT	\$Manual Disbursements	Total # Expenditures
1	Outside Agencies	\$11,535,993	\$1,652,372	\$9,883,621		54
2	Public Works	\$9,079,930	\$8,798,094	\$74,390	\$207,446	1,755
3	Water	\$8,712,818	\$8,095,622	\$385,988	\$231,207	2,767
4	General Services	\$6,319,608	\$5,031,706	\$1,173,956	\$113,946	4,428
5	Wastewater	\$5,531,281	\$5,172,210	\$294,767	\$64,304	1,280
6	Sheriff	\$3,814,166	\$2,921,275	\$321,388	\$571,503	1,200
7	Storm Water Management	\$3,644,879	\$3,480,432	\$92,655	\$71,791	764
8	Departmental Support	\$3,284,510	\$1,564,607	\$1,712,290	\$7,614	236
9	Fire-Rescue	\$3,043,808	\$2,777,172	\$106,895	\$159,741	1,741
10	Police	\$2,962,025	\$2,374,036	\$272,350	\$315,640	1,280
11	Office of Resilience	\$2,944,980	\$2,926,266	\$10,485	\$8,229	121
12	Human Services	\$2,890,915	\$2,187,856	\$272,414	\$430,645	1,444
13	Parking Facilities Fund	\$2,797,833	\$1,913,554	\$820,953	\$63,325	744
14	Waste Management	\$2,748,672	\$2,581,200	\$105,618	\$61,853	506
15	Norfolk Community Services Board	\$2,551,917	\$1,723,733	\$557,660	\$270,524	3,200
16	City Manager	\$2,478,167	\$2,414,625	\$16,668	\$46,873	298
17	Office of Grants Management	\$2,367,017	\$2,027,541	\$332,880	\$6,596	289
18	Int Service Fund-Auto Maint	\$2,061,050	\$1,572,732	\$450,465	\$37,854	689
19	Communications and Technology	\$1,966,083	\$1,576,553	\$262,863	\$126,667	488
20	Recreation Parks and Open Space	\$1,926,133	\$1,405,597	\$318,311	\$202,225	2,176
21	Debt Service	\$1,461,566	\$1,458,477	\$3,089		51
22	Libraries	\$1,411,203	\$940,988	\$327,493	\$142,722	1,823
23	Cultural Facilities Arts Entertainment	\$1,193,069	\$1,067,781	\$74,696	\$50,593	478
24	Planning and Community Development	\$1,139,105	\$1,047,292	\$24,077	\$67,736	326
25	Public Health	\$901,996	\$898,181	\$887	\$2,929	125

APPENDIX B**Key Statistics****Top 25 Transaction Volume by Department Category**

#	Department	Total # Expenditures	#Automated Disbursements	#EFTs	#Manual Disbursements	\$Tot Expenditures
1	General Services	4,428	2,032	2,364	32	\$6,319,608
2	Norfolk Community Services Board	3,200	2,095	743	362	\$2,551,917
3	Water	2,767	2,011	698	58	\$8,712,818
4	Recreation Parks and Open Space	2,176	1,221	650	305	\$1,926,133
5	Libraries	1,823	624	1,154	45	\$1,411,203
6	Public Works	1,755	1,172	502	81	\$9,079,930
7	Fire-Rescue	1,741	1,009	692	40	\$3,043,808
8	Human Services	1,444	592	763	89	\$2,890,915
9	Wastewater	1,280	1,045	228	7	\$5,531,281
10	Police	1,280	802	389	89	\$2,962,025
11	Sheriff	1,200	479	682	39	\$3,814,166
12	Storm Water Management	764	511	232	21	\$3,644,879
13	Parking Facilities Fund	744	507	208	29	\$2,797,833
14	Int Service Fund-Auto Maint	689	577	104	8	\$2,061,050
15	The National Maritime Center	524	350	132	42	\$896,971
16	Neighborhood Development	520	134	342	44	\$401,210
17	Waste Management	506	295	197	14	\$2,748,672
18	Communications and Technology	488	349	99	40	\$1,966,083
19	Zoological Park	485	368	77	40	\$456,749
20	Cultural Facilities Arts Entertainment	478	291	131	56	\$1,193,069
21	Finance Department	381	116	201	64	\$783,468
22	General District Court	360	285	75		\$49,919
23	Planning and Community Development	326	184	95	47	\$1,139,105
24	Human Resources	305	167	89	49	\$452,691
25	City Manager	298	197	71	30	\$2,478,167

APPENDIX C

Key Statistics

Top 25 Expenditures by Type of Expenditure (Object Code)

#	Object Codes	\$Total Expenditures	\$Automated Disbursements	\$EFTs	\$Manual Disbursements	# of Expenditures
1	All Purpose Appropriations	\$15,444,130	\$5,504,516	\$9,939,614		594
2	Other Contractual Services	\$10,550,635	\$7,731,852	\$2,812,683	\$6,099	4,040
3	Employers Contrb Hospitalization	\$8,297,987	\$8,297,064		\$923	781
4	Building Construction	\$5,623,300	\$5,597,151	\$26,149		87
5	Land Improvements-Street	\$4,361,989	\$4,361,989			143
6	Social Security Fica Tax	\$3,711,003	\$113,041		\$3,597,962	1,761
7	Electricity	\$3,702,553	\$3,329,788	\$372,765		3,710
8	Land Improvements-Wastewater	\$3,686,956	\$3,686,956			28
9	Architects & Engr's Fees	\$3,429,158	\$3,429,158			194
10	Land Improvements-Water	\$2,719,866	\$2,719,866			33
11	Refuse & Garbage Disposal	\$2,452,109	\$2,450,180	\$1,929		271
12	Workers Compensation	\$1,698,588	\$621	\$1,697,967		25
13	Equip-Bldg.-Mech & Portable	\$1,451,445	\$1,446,860	\$4,585		236
14	Equipment Acquisition	\$1,440,754	\$1,440,754			18
15	Repairs-Buildings	\$1,256,068	\$1,138,885	\$117,183		1,522
16	Supplies-Medical & Expenses	\$1,207,386	\$1,195,929	\$11,458		242
17	Rent of Land-Bldgs. & Offices	\$1,119,139	\$1,042,962	\$76,177		125
18	Water & Sewage Disposal	\$975,311	\$975,311			721
19	Gasoline, Fuel & Lubricants	\$967,273	\$967,184	\$89		65
20	Land Improvements-Storm Drain	\$912,048	\$912,048			18
21	Beach Erosion	\$863,690	\$863,690			25
22	Equip-Office & Household	\$788,869	\$683,482	\$105,387		311
23	Telephone	\$763,006	\$526,070	\$236,936		702
24	Group Life Insurance Perm	\$737,270	\$493,242		\$244,028	703
25	Equip-Books-Over \$1000	\$714,540	\$621,823	\$92,717		391

APPENDIX D

Key Statistics

Top 25 Transaction Volume by Type of Expenditure (Object Code)

#	Object Codes	# of Expenditures	# Automated Disbursements	# EFTs	# Manual Disbursements	Total Expenditures
1	Other Contractual Services	4,040	3075	964	1	\$10,550,635
2	Electricity	3,710	1348	2362		\$3,702,553
3	Rent of Equipment	2,814	178	2636		\$390,832
4	Social Security Fica Tax	1,761	66		1695	\$3,711,003
5	Supplies-Office	1,733	718	1015		\$455,714
6	Repairs-Buildings	1,522	1338	184		\$1,256,068
7	Equip-Lease/Purchase	1,087	3	1083	1	\$168,645
8	Employers Contrb Hospitalization	781	779		2	\$8,297,987
9	Water & Sewage Disposal	721	721			\$975,311
10	Group Life Insurance Perm	703	471		232	\$737,270
11	Telephone	702	412	290		\$763,006
12	Supplies-Clothing & Personal	629	496	133		\$365,417
13	Charge outs-Repro/Printing	629	8	621		\$246,031
14	Food	605	604	1		\$527,998
15	All Purpose Appropriations	594	340	254		\$15,444,130
16	Temp Services-Admin/Clerical	549	4	545		\$517,247
17	Client Exp-Rental Assistance	535	535			\$356,852
18	Temp Services-Laborer/Industrl	525		525		\$598,770
19	Supplies-Recreational	501	478	23		\$73,301
20	Traveling Expense	492	492			\$137,608
21	Gas-Natural & Propane	472	471	1		\$347,160
22	Charge outs-Mail Room	464	36	428		\$243,700
23	Equip-Books-Over \$1000	391	301	90		\$714,540
24	Employee Training Expense	387	385	2		\$224,492
25	Supplies-Electrical & Mech	354	344	10		\$197,304

APPENDIX E

Top 15 Vendors/ Contractors - Expenditures

#	Vendor	Total Expenditures	Tot # of Transactions
1	T A SHEETS MECHANICAL	\$4,004,183	18
	Storm Water Management	\$722,380	4
	Wastewater	\$1,408,192	6
	Water	\$1,873,611	8
2	DOMINION VIRGINIA POWER	\$3,326,761	1146
3	TIDEWATER UTILITY CONSTRUCTION INC	\$2,188,588	21
	Public Works	\$40,211	5
	Storm Water Management	\$17,193	1
	Wastewater	\$1,838,531	8
	Water	\$292,654	7
4	ARCADIS U.S., INC.	\$2,160,978	18
	Departmental Support	\$14,458	1
	Office of Resilience	\$1,818,330	3
	Storm Water Management	\$109,661	2
	Wastewater	\$110,164	6
	Water	\$108,366	6
5	CorVel Healthcare Corporation	\$1,697,967	14
	Departmental Support	\$1,697,967	14
6	The Lane Construction Corp	\$1,690,416	16
	Public Works	\$1,690,416	16
7	Ricoh USA, Inc	\$1,672,646	5999
8	Peters & White Construction Company	\$1,162,838	23
	Public Works	\$229,377	7
	Wastewater	\$418,580	10
	Water	\$514,881	6
9	Action Paving & Construction, Inc.	\$1,117,929	72
	Public Works	\$895,347	48
	Storm Water Management	\$2,837	1
	Wastewater	\$161,363	16
	Water	\$58,383	7
10	ABACUS CORPORATION	\$1,075,034	1129
11	Correct Care Solutions LLC	\$997,733	3
	Sheriff	\$997,733	3
12	PARKER OIL COMPANY INC	\$952,894	14
	Int Service Fund-Auto Maint	\$952,894	14
13	MACSONS INC	\$930,382	5
	Departmental Support	\$270,924	1
	Parking Facilities Fund	\$517,864	3
	Public Works	\$141,593	1
14	Seaward Marine Corporation	\$920,299	10
	Storm Water Management	\$920,299	10
15	S B BALLARD INC	\$913,679	6
	City Manager	\$886,786	4
	Norfolk Public Schools	\$26,893	2

APPENDIX F

Top 15 Agencies - Expenditures

#	Vendor	Total	Total # of Transactions
1	Transportation District of Hampton Roads - Outside Agencies	\$5,015,573	8
2	CITY OF NORFOLK	\$3,710,911	1,760
3	Southeastern Public Service Authority of Virginia	\$1,587,946	41
	Public Health	\$77	1
	Recreation Parks and Open Space	\$9,155	8
	Storm Water Management	\$16,775	6
	Waste Management	\$1,470,786	11
	Water	\$91,153	15
4	HAMPTON ROADS REGIONAL JAIL- Outside Agencies	\$1,587,000	3
5	TREASURER OF VIRGINIA	\$1,457,755	814
6	Norfolk Convention and Visitors Bureau - Outside Agencies	\$1,215,487	5
7	MUNICIPAL EMERGENCY SERV INC	\$1,184,825	17
	Fire-Rescue	\$1,117,566	13
	Police	\$67,258	4
8	SCHOOL BOARD – City Manager	\$1,022,054	2
9	NRHA	\$923,772	40
	City Clerk	\$2,424	1
	City Manager	\$4,148	3
	Norfolk Community Services Board	\$4,831	20
	Office of Grants Management	\$65,385	3
	Outside Agencies	\$269,673	4
	Public Amenities	\$59,740	1
	Public Works	\$457,348	5
	Recreation Parks and Open Space	\$8,760	1
	Storm Water Management	\$51,463	2
10	HRSD	\$841,740	360
	Cemeteries	\$26	3
	General Services	\$565,222	258
	Police	\$961	3
	Recreation Parks and Open Space	\$12,235	51
	Storm Water Management	\$8,819	4
	Water	\$254,478	41
11	BAYFRONT PROPERTY ACCOUNT LLC – Debt Service	\$751,400	2
12	CHRYSLER MUSEUM OF ART – Outside Agencies	\$730,476	2
13	DOWNTOWN NORFOLK COUNCIL	\$727,911	8
	City Clerk	\$600	1
	Development	\$600	1
	Outside Agencies	\$724,486	4
	Recreation Parks and Open Space	\$1,625	1
	Slover Library	\$600	1
14	NORFOLK DEPARTMENT OF PUBLIC (vendor code NORFOL0455)	\$711,510	3
	Norfolk Community Services Board	\$50	1
	Public Health	\$711,460	2
15	FAO USAED NORFOLK (Food and Agriculture Organization) – Planning and Community Development	\$524,573	1

APPENDIX G

Expenditures #5501 All-Purpose Appropriations

#5501 All-Purpose Appropriations – Detail – (note: list is not all-inclusive)					
Department	Vendor	\$Expenditures	#Auto-Disbs	#EFTs	COMMENTS
City Attorney	Bank of America Payment Services	\$4,216	3		Charges listed on Charge log: seminars, food, dues, books
	DOROTHY WILLIAMS	\$258	2		Petty Cash: reimbursements, mileage, stamps, training
	Karla Soloria	\$45	1		
	Michael Beverly	\$215	1		Travel & Lodging-viewed reimbursement
	Michelle G. Foy	\$24	1		
	Military Freedom Wash	\$7	1		Office has vehicle
	Ricoh USA, Inc	\$8,807		54	
	SUNTRUST BANKCARD NA	\$431	1		Food - 4 staff meetings
	TWEEDS LOCKSMITHS INC	\$407	1		
City Attorney Total		\$14,409	11	54	
Debt Service Total		\$295,466	7		
Departmental Support	APPLIED LABORATORY SERVICE LLC	\$2,749		1	Viewed support – Handwritten – “Paid w/ <u>Park Place Baptist Church</u> - OK to pay by PO” Invoice for Emergency Asbestos Inspection & Monitor
	MACSONS INC	\$270,924	1		Emergency Demolition 436 West 31st Street - <u>Park Place Baptist Church</u>
	INDIVIDUALS	\$11,707	25		Appear to be former employees - reimbursement for Health Ins - DHRM
	Commonwealth of Virginia	\$404,719	4		LODA Health Benefits – VA Dept of Human Resource Management – Premiums Same vendor code- VC0000108665 as Commonwealth of VA

#5501 All-Purpose Appropriations – Detail – (note: list is not all-inclusive)					
Department	Vendor	\$Expenditures	#Auto-Disbs	#EFTs	COMMENTS
	Department of Human Resource Management	\$105,509	2		Dept of Human Resources Mgmt. - Health Ins (non-City employees) - Duplicate- Payment cancelled- included in \$404,719 for Commonwealth of VA Same vendor code- VC0000108665 as Commonwealth of VA
Departmental Support Total		\$821,108	36	2	
Fire-Rescue Total		\$10,936	16	7	
Libraries	4imprint, Inc.	\$4,779	3		
	ABSOLUTE BOTTLED WATER CO	\$583	24		24 entries for bottled water
	American Office of Norfolk, LLC	\$634	2		
	Bank of America Payment Services	\$812	4		
	CDW- DEEP FREEZE ENTERPRISE – Faronics -PERP & MNT 1yr 500+	\$14,715	2		“Faronics Deep Freeze makes PCs indestructible. It protects endpoints by Freezing a snapshot of a computer’s desired configuration and settings defined by the IT Admin. With an instant reboot, any unwelcome or unwanted changes are removed from the system, restoring it to its pristine Frozen state.” Computer Equipment
	DEMCO	\$353	1		
	DORIS MODLIN JOHNSON	\$51	1		
	Fun Express, LLC	\$1,034	2		
	H Sherard Fields	\$850	1		
	James H Newsom	\$300	1		
	Jones Printing Service, Inc	\$841	1		
	Melanie Greene	\$75	2		
	Montessori Services	\$149	1		
	Peter Danko Designs Inc	\$185	1		
	Sarah Davis	\$16	1		
	Shirley Powell	\$155	2		

#5501 All-Purpose Appropriations – Detail – (note: list is not all-inclusive)					
Department	Vendor	\$Expenditures	#Auto-Disbs	#EFTs	COMMENTS
	SONAL RASTOGI	\$31	1		
Libraries	STAPLES ADVANTAGE.	\$1,111		2	
	TATIANA D LAIRD	\$93	4		
	THE GOURMET GANG INC	\$974	10		
	Van H. White	\$200	1		
Libraries Total		\$28,493	80	2	
Neighborhood Development					
	Bank of America Payment Services	\$3,211	3		
	Green Alt LLC	\$9,065		33	
	Headway Handyman Services Inc.	\$13,572		71	
	JOSIAH S NELSON	\$14,519		54	Nuisance Abatement Contract Joe & Josh's Enterprises June 22, 2018 - June 23, 2019 - Viewed original contract 7/12/2017
	TERRASYS DESIGNS	\$6,336	25		Nuisance Abatement Contract Use PRO5 to Encumber Funds 6/23/17- 6/22/18 Viewed original contract 6/26/2017
Neighborhood Development Total		\$46,756	29	158	
Neighborhood Preservation Total	Norfolk Society for the Prevention of Cruelty to Animals Inc	\$30,056	3		
Office of Grants Management	Bank of America Payment Services	\$663	2		
	Verizon Virginia Inc.	\$90	1		
Office of Grants Management Total		\$753	3		
Office to End Homelessness	White Moving Company Inc	\$405	1		
Outside Agencies Total		\$11,266,320	20	30	

#5501 All-Purpose Appropriations – Detail – (note: list is not all-inclusive)					
Department	Vendor	\$Expenditures	#Auto-Disbs	#EFTs	COMMENTS
Parking Facilities Fund Total		\$552,407	12		Electric Contracting \$451,322 - work performed throughout the City billed to Parking Facilities
Planning and Community Development Total		\$7,678	8		
Police	Bank of America Payment Services	\$1,729	10		Cops & Curls Event
	Hakima King	\$249	1		Police Corporal reimbursement
	NORFOLK WATERSIDE	\$1,438	1		Cops & Curls Event
Police Total		\$3,833	17		
Public Health	NORFOLK DEPARTMENT OF PUBLIC Health	\$711,460	2		Consider for review – Total Commitment for yr. - \$2,832,149
Public Works Total		\$39,289	14	1	
Recreation Parks and Open Space Total		\$13,207	21		
Storm Water Management Total		\$1,601,552	60		
Grand Total		\$15,444,130	340	254	

APPENDIX H

Department #18 Outside Agencies

Department #18 Outside Agencies - Detail				
Object /Unit	\$Automated Disbursement Tot	\$EFT Tot	\$Total Expenditures	\$PRC (code used for contract payments-included in Total expenditures)
#5501 All Purpose Appropriations	\$1,382,699	\$9,883,621	\$11,266,320	\$3,185,842
#MULTIVALUE – (Chrysler Museum \$679,739; NCVB \$739,745; Festevents \$395,631)		\$1,815,114	\$1,815,114	\$1,419,483
Arts Festival		\$147,130	\$147,130	\$147,130
Bus Improv Dist. Passthrough Rev	\$792,107		\$792,107	\$82,621
Community Services Program			\$0	
Downtown Norfolk Council	\$15,000		\$15,000	\$15,000
Eastern VA Medical Authority		\$177,337	\$177,337	
General Allocation	\$31,250		\$31,250	\$50,000
Hampton Rds. Eco Devel	\$58,215		\$58,215	
Hampton Rds. Planning Dist Comm		\$49,251	\$49,251	
Hampton Roads Medical		\$12,313	\$12,313	
Hampton Roads Pride	\$50,000		\$50,000	\$50,000
Hampton Roads Regional Jail		\$1,587,000	\$1,587,000	
Hampton Roads Transit		\$5,015,573	\$5,015,573	
Housing First	\$94,422		\$94,422	
Legal Aid Society	\$9,964		\$9,964	\$9,964
NATO Festival		\$23,644	\$23,644	\$23,644
Ncvb-Pass Thru Bed Tax	\$195,696	\$683,752	\$879,448	\$879,448
Norfolk Botanical Gdns Society		\$263,757	\$263,757	\$263,757
Second Chances		\$108,750	\$108,750	\$108,750
The Governor's School for the Arts	\$25,000		\$25,000	\$25,000
Virginia Opera	\$13,015		\$13,015	\$13,015
Virginia Stage Company	\$6,890		\$6,890	\$6,890
Virginia Symphony	\$9,890		\$9,890	\$9,890
Virginia Zoo Society	\$81,250		\$81,250	\$81,250
#5557 Demolition	\$148,847		\$148,847	\$148,847
Acquire Property At 711 Church Street (La)	\$148,847		\$148,847	\$148,847
#5551 Property Acquisition	\$120,826		\$120,826	\$120,826
Neighborhood Conservation Revitalization	\$19,926		\$19,926	\$19,926
Provide Funds for Acquisition in Ward's Corner	\$100,900		\$100,900	\$100,900
Grand Total	\$1,652,372	\$9,883,621	\$11,535,993	\$3,455,515

APPENDIX I

Object Code #5130 Special Pay and Allowances

Object Code 5130 Special Pay and Allowances	
Department	JV Entry
City Attorney- Semi-monthly payroll	\$2,500
City Manager- Semi-monthly payroll	\$2,500
Communications and Technology- Semi-monthly payroll	\$1,845
Fire-Rescue-	\$177,437
Semi-monthly payroll	\$66,836
02 - GUN ALLOWANCE	\$3,300
03 - EDUCATION PAY	\$21,840
18 - DRIVER SUPPLEMENT	\$85,461
General Services	\$10,787
Semi-monthly payroll	\$10,469
01 - COURT TIME	\$318
Human Services- Semi-monthly payroll	\$37,198
Int Service Fund-Auto Maint	\$16,012
Semi-monthly payroll	\$12,369
10 - TOOL ALLOWANCE	\$3,644
Magistrate- Semi-monthly payroll	\$2,125
Norfolk Community Services Board- Semi-monthly payroll	\$6,490
Parking Facilities Fund- Semi-monthly payroll	\$4,368
Police	\$330,624
Semi-monthly payroll	\$32,225
01 - COURT TIME	\$105,520
03 - EDUCATION PAY	\$31,349
04 - INVESTIGATOR'S FEES	\$38,960
05 - FIELD TRAINING INST.PAY	\$17,580
08 - CLOTHING ALLOWANCE	\$37,080
09 - K-9 ALLOWANCE	\$5,520
12 - MASTER POLICE OFFICER	\$60,375
19 - BILINGUAL SPECIAL PAY	\$2,016
Public Works- Semi-monthly payroll	\$13,714
Recreation Parks and Open Space	\$5,835
Semi-monthly payroll	\$5,516
10 - TOOL ALLOWANCE	\$319
Storm Water Management- Semi-monthly payroll	\$8,205
Towing & Recovery Operations Fund- Semi-monthly payroll	\$2,894
Waste Management- Semi-monthly payroll	\$4,179
Wastewater- Semi-monthly payroll	\$41,577
Water- Semi-monthly payroll	\$47,329
Grand Total	\$715,619