

Citizen Government Review Committee Minutes
April 9, 2025

Cyrus K. Holliday Building, First Floor Conference Room, Topeka, Kansas, April 9, 2025.
Committee Chair Jim Kaup called the meeting to order at 11:00 A.M. with the following Committee Members present:, Connie Jacobson (Vice Chair), Jim Kaup (Chair), Tamara Martin and Zachary Surritt (*alternate*) -4. Absent: Brian Broxterman and Shampayne Lloyd -2.

Chair Kaup asked if there was anyone signed up to speak under General Public Comment.

Megan Brunson, Assistant City Clerk, announced there was no one signed up to speak under general public comment; however, written comments were received from Tom Benaka and Daniel Twemlow (**Attachment A**) and would be attached to the meeting minutes of April 9, 2025.

Councilmember Marcus Miller, District 6; and Vicki Arnett and Dr. Glenda Overstreet-Vaughn, League of Women Voters Topeka-Shawnee County appeared as **GUEST SPEAKERS**.

Councilmember Miller provided a brief overview of his experience as a resident of the city of Topeka. He spoke in support of the current form of government as it provides for a check and balance system while allowing all voices to be heard and ideas to be recognized and discussed. He commended Dr. Robert M. Perez, City Manager, for his ability to build a coalition of resources and he was extremely happy with the way the current form of government functions. He reported he was pleased with the communication between City Manager Perez and himself, and the City Manager consistently works to keep the lines of communication open.

Chair Kaup referenced the lack of public input from residents and asked Councilmember Miller if he believes residents have an opinion on the current form of government.

Councilmember Miller stated he believes residents have opinions on the current form of government as well as other important issues and provide their input via social media because it was more convenient and conducive to busy lifestyles. He stated the lack of participation for this particular Committee does not mean that there was a lack of interest and when the Committee narrows their scope of recommendations it may generate more interest by the public.

Connie Jacobson inquired about representing districts versus the city at large.

Councilmember Miller stated he understands his responsibility to District 6 constituents; however, he considers himself a representative of all constituents of the city. He also stated he believes other Councilmembers feel the same way and in general, are concerned about issues outside their respective districts even when they do not agree on all matters.

Zachary Surritt asked Councilmember Miller if he supports 4-year staggered election terms and the number of Council district representatives.

Councilmember Miller spoke in support of the 4-year staggered terms as it provides enough time for effective change as well as consistency for City staff members. He also spoke in support of term limits to allow others the opportunity to serve and the current number of nine (9) Council district representatives.

Chair Kaup asked if Councilmember Miller has experienced the lack of follow-through by the Governing Body on projects and committee/board/commission recommendations. He also asked if he supports City-County cooperation and if the City intends to fill State and Federal budget gaps for housing needs, mental health services and police services.

Councilmember Miller stated in his experience it was not his perception that the Governing Body does not consider direction and/or recommendations for outside boards and commissions. He reminded Committee members of the many factors that need to be considered such as funding, logistics, staffing and other resources as it relates to the implementation of recommendations. He spoke in support of City-County cooperation and the clear need; however, he does not believe they are advisories. In regard to the budget deficit, he spoke to the importance of the Governing Body working on the things they can control.

Dr. Glenda Overstreet-Vaughn, League of Women Voters Topeka-Shawnee County President, provided a brief background on her community engagement experience and the purpose of the organization.

Vicki Arnett, League of Women Voters Topeka-Shawnee, distributed a handout (**Attachment A**) outlining their Position Statement on several issues to include the Form of Government, effective City-County Collaboration, Climate Change and other issues.

Chair Kaup referenced the broad interest of City-County collaboration and asked if there was an existing body such as International Cooperation Council (ICC) or one that could be created to support the efforts to collaborate for services such as public safety and other subject matters.

Dr. Glenda Overstreet-Vaughn, International Cooperation Council (ICC) member, stated the Council has been reinstated providing the opportunity for the ICC to become engaged in the process and provide input on the ways to consolidate available resources for successful collaboration.

Zacharey Surratt questioned if the League has identified effective ways to redistrict and/or change the boundaries of council districts.

Vicki Arnett reported that the members of the Commission are appointed by current city councilmembers, which she believes influences independence as well as the current City ordinance protects incumbents - because a change in boundaries was based on population change and consideration of the current incumbent's address.

Zacharey Surratt asked if the League has a current recommendation of how Redistrict Commission members should be selected and appointed, if the League believes nine (9) council district representatives provides for sufficient representation, and if 4-year staggered election terms were acceptable.

Vicki Arnett reported that some commissions have been appointed by municipal judges and by law district boundaries are based on geography and population.

Dr. Glenda Overstreet-Vaughn stated many residents have expressed concern with no term limits because they believe representation becomes ineffective.

Connie Jacobsen asked if the League has taken a stance on term limits and the redistricting process based on population. She stated they cannot force people to move to different areas of the city.

Dr. Glenda Overstreet-Vaughn reported at this time the League has not taken a stance on term limits.

Vicki Arnett reported the League remains concerned with district boundaries be drawn around the address of the current incumbent.

Chair Kaup noted this same issue was raised in 2014 by the Citizen Government Review Committee. He asked if the League has presented their concerns to the Shawnee County Commission.

Vicki Arnett stated it was her understanding the County has not been approached.

Connie Jacobsen asked if the League has concerns with the mayor being elected simultaneously with other council districts.

Dr. Glenda Overstreet-Vaughn stated they have received no negative comments from residents about the election of the mayor.

Chair Kaup asked if the League believes the City needs to make any fundamental changes to address funding gaps for programs and services in anticipation of State and Federal funding cuts.

Vicki Arnett and Dr. Glenda Overstreet-Vaughn expressed their personal opinions about State and Federal funding cuts. They stated they believe it speaks of the dire need to pool State and Federal resources to meet the minimal needs of the community including the need to eliminate duplication in services.

GENERAL PUBLIC COMMENT:

Connie Jacobson left the room.

Public comment was submitted via email by Tom Benaka and Daniel Twemlow. (**Attachment B**)

Megan Brunson, Assistant City Clerk, announced the emails would be attached to the April 9, 2025 meeting minutes.

WORK SESSION OF COMMITTEE RECOMMENDATIONS:

Connie Jacobson entered the room.

Chair Kaup stated he would provide a standard “white paper” form to be distributed to Committee members by the City Clerk to submit their recommendations for discussion at the April 23, 2025 meeting. He distributed handouts (**Attachment C**) related to the City of Olathe, Kansas, auditor’s position and questioned why the City of Topeka does not have an auditor’s position. He noted there were several cities in Kansas that have an auditor position and asked the Committee to consider the information and the merit of having a guest speaker at the next meeting to cover the pros and cons of having an internal city auditor for the purpose of performance and financial audits appointed by the City Council, providing services to the City Manager, Mayor and City Council.

Connie Jacobson inquired about the financial state of the City and if it should be considered when making their recommendations.

Chair Kaup stated a full-time auditor would save the City money in the long term.

Zachary Surritt inquired about the City’s current auditing processes and whether there were currently any employees absorbing these duties already. He asked for a memorandum of opinion from the City Manager and/or the Mayor on the hiring of a potential performance auditor.

Tamara Martin stated she would be interested in knowing if there were overlapping auditing processes taking place in multiple City departments.

Brandy Roy-Bachman, Assistant City Attorney, stated she was unsure of current audit processes for the City and would report back to the Committee.

Councilmember Miller reported Department Directors at the direction of the City Manager have already reviewed their budget in detail to identify efficiencies as well as the impact of a 13% cut in operations to help address the budget deficit. He stated it has been his experience when an outside person as opposed to a seasoned employee audits performance with no institutional knowledge – it can be detrimental to overall operations.

Zachary Surritt stated he understands the Committee has a responsibility to address concerns raised by citizens; however, after hearing comments from Councilmember Miller on what

processes have already taken place he would prefer to hear from the City Manager and Mayor before making a recommendation and further discussing the subject matter.

Chair Kaup stated many large cities across the state have an internal city auditor in place.

Connie Jacobson and Tamara Martin stated they concur with Zacary Surratt and would like more information before moving forward with a recommendation on an internal city auditor.

Zachary Surratt thanked the League of Women Voters for their comments and stated his report will cover most of the issues raised including redistricting, term limits, incumbent addresses related to district boundaries, and how redistricting commission members are appointed.

Connie Jacobson asked Zachary Surratt if he would address partisan verses nonpartisan and how it impacts district boundaries. She referenced the various taxing entities and the need to better educate the public on how those entities impact the overall tax rate.

Henry McClure appeared to speak under general public comment. He referenced K.S.A.19-2670 concerning a Citizens commission on local government in counties with a population between 170,000 and 200,000. He reported Senate Bill 104 was passed making the commission optional. He noted this type of commission would provide an education tool for the public to better understand the various taxing entities.

No further business appearing the meeting was adjourned at 1:00 p.m.

Brenda Younger, M.M.C.
City Clerk

Attachment A

Presentation to City Governance Review Committee

April 9, 2025

The League of Women Voters is a membership organization, 501(c)(3) not for profit which registers and educates voters. We are a non-partisan organization and we do not support or oppose any political party or candidate for office. We do educate voters on public policy issues of importance through a rigorous league study process which supports good, representative and transparent governance. In 2022 our local league reviewed and revised our long-held position on local government. We included a local redistricting position in 2023. In 2023 we began a two-year study on local climate change and energy use which concluded on April 1, 2025 with adoption by membership. I included these positions.

The league supports the mayor/council/city manager form of government. The league supports separation of the duties of the city manager as administrative/supervisory and the duties of the city council as policy making. The league continues to support "effective consolidation" between the city and county government, to the extent feasible and possible in such areas as public safety, infrastructure, emergency management. The league supports the purpose and functions of the Intergovernmental Coordinating Council to provide a pathway for communication between the city and county governments for the purpose of coordination to solve problems through the development of interlocal agreements. Although the league position supports the ICC, we recommend review by the city manager of the function and effectiveness of all appointed citizen city boards, committees and commissions.

The league recommends further collaboration to coordinate efficient services between the city and county in the following areas:

1. Effective consolidation of Topeka Police Department and Shawnee County Sheriff Department such as shared human resources, dispatch 911, emergency management and facility management whenever possible and feasible to achieve efficient, representative government.
2. LWVTSC supports unification of city, county and township fire departments/emergency management in order to assure safety in the community. Unification should increase effective use of personnel and fiscal resources.
3. LWVTSC supports a unified city/county metropolitan transit authority to assure increased availability of public transportation services.
4. LWVTSC supports the development of a city/county sustainability plan, public health plan, emergency management, solid waste, transportation plan and noxious weed/environmental hazard plan.
5. LWVTSC supports the adoption of an independent appointed city council redistricting process.
6. LWVTSC supports review of the city charting ordinances every 10 years beginning in 2025 to ensure citizen needs are met.

The league supports the development of a city/county energy use plan in our recently developed climate change and energy use plan. We support the city in budgeting for a sustainability program manager as requested by the Topeka Sustainability Advisory Board.

The league encourages the city government to review the city council redistricting ordinance and focus on drawing districts which keep communities of interest and commonality together and minimize the impacts of incumbent protection.

Local City and County Government

BACKGROUND: Revision 1995, added Consolidation/Annexation position statements in 2005, reviewed 2009, reviewed 2014, revised 2016, revised 2023. K.S.A. on annexation were amended in 2014 and 2021. Kansas Constitutional amendment requiring the election of sheriffs and changing how sheriffs may be removed from office adopted November 2022.

Consolidation of city and county government functions was defeated in Dec. 2005 public vote
https://www2.ljworld.com/news/2005/dec/16/voters_block_countycity_consolidation/

STUDY COMMITTEE PROCESS: The proposed revision is a result of a decision made to recommend the position for review by the LWVTSC board of directors in March 2022 and approved by membership at the April 2022 annual meeting. The revision is planned for submission to the LWVTSC board no later than March 2023 for approval by membership at the annual meeting April 2023.

The committee consisted of Vicki Arnett and Camille Nohe (co-chairs), Judy Moler, Susan Quinn and Georgia Sandlin. The committee decided to use a concurrence process to bring our current policy position in line with best practices in local government. In addition to the local governance position, the committee also includes recommendations for government entities to strengthen the Intergovernmental Cooperation Council (ICC). The committee was informed by League values as expressed on the LWVUS League management website; "The League of Women Voters believes in representative government. The League of Women Voters believes that efficient and economical government requires competent personnel, clear assignment of responsibility, adequate financing and coordination among the different agencies and levels of government."

The committee reviewed the City of Topeka Organizational Chart, April, 2022, the Shawnee County Departments and Offices Document as posted in June 2022 on the Shawnee County website, the Kansas Association of County Managers website, City of Salina organizational chart, National Civic League website, League of Kansas Municipalities website, Intergovernmental Cooperation Council of Salina website, Kansas statutes related to annexation, Salina League of Women Voters policy position on local government, Johnson County League of Women Voters policy position on local government. The committee interviewed Hannes Zacharias, Robert A. Kipp Professor of Practice at the University of Kansas School of Public Affairs and Administration, Shelley Buhler, former county commissioners and current county commissioners Aaron Mays and Bill Riphahn. Susan Quinn interviewed current county Chief Financial Officer, Betty Greiner. Susan Quinn and Vicki Arnett attended the May 2022 meeting of the Intergovernmental Cooperation Council. Susan Quinn attended the Sept. and Oct. 2022 meeting of the ICC. Carole Jordan, LWVTSC President, attended the November 2022 meeting of the ICC. Camille Nohe and Judy Moler interviewed, in October 2022, Representative Vic Miller who has previously served on the Topeka City Council and Shawnee County Board of Commissioners. The committee recommended position reflects updating, modernizing and focusing on growth and enhanced representation through the expansion and professionalization of governing functions. The professionalization and consolidation of functions also recommends elimination of multiple elected positions. Professionalization of functions requires oversight of appointees to avoid corruption and enhance budgetary and revenue expenditures to avoid waste and duplication of effort. The committee position also reflects "effective consolidation" between city and county government functions, where

possible, such as fire protection, water and sewer, law enforcement, etc. The committee reviewed the annexation position and does not recommend any changes in recognition that the current position requires more public input and requirements of governing bodies than current statute.

LWVTSC Fair Votes, Fair Maps committee began meeting in 2021 and concluded the current work in 2022. The primary work of the committee was to educate the community about the process of redistricting at the congressional, state legislature and local governing level. These efforts have been in coordination and cooperation with the LWVUS and LWVK. In 2022-2023, LWVK undertook a review of the state position on reapportionment. LWVTSC monitored and observed the city of Topeka redistricting commission process and developed the attached position statement on Topeka City Redistricting.

Inter-governmental Cooperation Council (ICC)

BACKGROUND: The ICC adopted the following statement to guide their mission: Through the Heartland Visioning process, the Topeka and Shawnee County community has expressed its desire for local government to work cooperatively and collaboratively, resulting in quality services to citizens and responsible stewardship of public resources. Therefore, the ICC as representatives of the taxing entities in Shawnee County will work together to achieve results on strategies with its authority and purview (April, 2010).

STATEMENT OF POSITION: LWVTSC supports the Inter-governmental Cooperation Council in order to achieve efficient, economical and coordinated government at all governmental levels. An expanded and supported role for the ICC will provide a path to achieve more consolidated city/county departments and more efficient city/county government.

1. The purpose the ICC should be to provide communication, cooperation and exchange of information between all units of government within Shawnee County.
2. The ICC membership should consist of at least one member from all primary units of government within Shawnee County.
3. Administrative support staff should be hired by the county or by the ICC. Professional support staff will assure broad and consistent attendance at meetings. Support staff will also provide coordination of speakers/topics for discussion, meeting announcements, media releases, agenda publication, publication of minutes of the meetings and compliance with open meetings and open records requirements.
4. Attendance at meetings should be encouraged by all members of the ICC.

Shawnee County Board of Commissioners

STATEMENT OF POSITION: LWVTSC supports a reorganization of the structure of Shawnee County Board of Commissioners, including various departments in order to achieve more diverse representation of residents, more efficient and economical government, competent personnel, clear assignment of responsibility, adequate financing and coordination among the different departments, both city and county.

1. The hiring of a County Administrator/Manager to oversee administrative and fiscal matters of the county. The hiring of a County Administrator/Manager will allow the BOC to devote more time to policy matters rather than administrative details. A county department organizational chart should be written and published for the public.
2. Expansion of the BOC to five elected members, including a separately elected chair. Expansion to five BOC members will achieve broad and diverse representation across a rural/urban county. The election of a chair by the population will create a path for the BOC to focus on the future of economic development, strategic planning and policy making in a non-partisan manner. The BOC should consist of four districts of equal proportion, including equal population of both county and city of Topeka residents. The chair of the BOC should be a member elected at large and must be a resident of Shawnee county.
3. Centralization of IT, purchasing, administrative and budgetary authority under the supervision of the County Administrator/Manager. Current purchasing, administrative and budgetary authority is the duty of department directors, Shawnee County finance director, Shawnee County planning director, Shawnee County counsel as supported by BOC approval. LWVTSC supports consolidating the management, budget and finance functions into a county comptroller responsible to the county manager and the BOC.
4. Support of a budget system which combines elements of program and performance budgeting with an emphasis on planning and setting priorities for county services and expenditures as well as the efficient management of resources.
5. Support of a capital improvement budget based on planning and prioritizing capital improvement projects in the county with public hearings before adoption.
6. Support expanded opportunities for public input throughout the budget process. Meaningful public hearings for input should be held before the start of the process as well as at the end prior to adoption. Materials should be available to the public in advance of public hearings.
7. Support of increased communication between citizen boards, appointed advisory boards and commissions and agency departments should be encouraged by holding their own budget hearings before submitting their budgets to the BOC.
8. Support of increased county revenue through increased operational efficiency and the non-duplication of services.
9. Support of a balanced mix of taxes for revenue.
10. Support, where possible, implementation of a merit system to enable appointment of qualified and diverse personnel.
11. Elimination of elected positions where possible by statute. Elimination of elected positions will effectively consolidate the management of various departments with the County Administrator/Manager. LWVTSC has supported the appointment of a county wide law enforcement professional since 2014. Appointment of a county wide law enforcement professional assures honesty and oversight in order to avoid corruption, both politically and fiscally, concepts key to democracy. Assurance of uniform pay between city and county law enforcement, centralized, uniform training should result from effective consolidation of law enforcement functions between the city and county.
12. Appointment of advisory groups and commissions which represent the diversity of Shawnee County including gender, racial, ethnic, sexual orientation, urban and rural residency. BOC should adopt a formalized procedure for the nomination, selection, appointment and training of

citizen advisory groups and commissions. It should stipulate selection procedures in written policy.

13. Effective consolidation of city/county departments to the extent possible with the goal of increased efficiency and economical government.
14. Support of the ICC in order for various units of government to plan and work together for a solid future for the city and county. Support the ICC with a paid administrator.
15. Review of Home Rule/Charter Government on a consistent basis.
16. BOC should identify to the public the short- and long-term comprehensive planning process on a routine basis, such as for the court house annex, administrative services building.
17. LWVTSC supports the BOC adopt, in writing, processes and procedures for reapportionment of county commission districts every 10 years based on the decennial census. The reapportionment process should be based on fair and equitable representation which divides the county into 4 districts. LWVTSC supports the appointment of an independent non-partisan commission to reapportion the BOC districts.

Topeka City Council

STATEMENT OF POSITION: LWVTSC supports a strong executive, city manager, in city government with clear responsibility for appointment and supervision of administrative personnel and department directors. LWVTSC supports separation of the duties of the city manager as administrative and the duties of the city council as policy making.

1. District representation of elected council members. No less than three council members should be elected with overlapping terms.
2. A strong mayor/city manager/city council governance structure.
3. Effective consolidation between city and county departments and agencies whenever possible and feasible in order to achieve efficient, representative government.
4. Effective consolidation of Topeka Police Department and Shawnee County Sheriff Department such as shared human resources, dispatch 911, emergency management and facility management whenever possible and feasible to achieve efficient, representative government.
5. Annexation of land in a timely manner, if such annexation is appropriate under the Land Use Growth and Management Plan and appropriate public hearings have been held.
6. Support of the ICC in order for various units of government to plan and work together for a solid future for the city and county. Support the ICC with a paid administrator.
7. LWVTSC supports unification of city, county and township fire departments/emergency management in order to assure safety in the community. Unification should increase effective use of personnel and fiscal resources.
8. LWVTSC supports a unified city/county metropolitan transit authority to assure increased availability of public transportation services.
9. LWVTSC supports the development of a city/county sustainability plan, public health plan, emergency management, solid waste, transportation plan and noxious weed/environmental hazard plan.

10. LWVTSC supports the adoption of an independent appointed city council redistricting process.
11. LWVTSC supports review of the city charting ordinances every 10 years beginning in 2025 to ensure citizen needs are met.

Annexation

BACKGROUND: adopted September 2005, reviewed 2009, reviewed 2023.

STATEMENT OF POSITION: Annexation is an essential consideration in the development and implementation of and use, growth management, transportation and economic development plans for Topeka and Shawnee County. K.S.A. 12-250 et seq, permits the City of Topeka to annex tracts of land through three types of annexation procedures: unilateral, island and county-approved. LWVTSC endorses these procedures as stated in current statutes. LWVTSC endorses the following in order to provide transparent representation with broad public input in the annexation process. LWVTSC position on annexation should minimize the time, energy, litigation and cost of annexation for all stakeholders and enable orderly, smart and informed growth.

1. All potential stakeholders should share with one another specific information about the proposed tracts of land to be annexed as soon as they are identified, so that the effects of annexation may be considered very early in the negotiation of an annexation agreement. The stakeholders will write and sign an annexation agreement during a unilateral, island and county-approved annexation procedure, particularly during a unilateral procedure.
2. The annexation stakeholders should obtain knowledge about and skills in principled negotiation to manage the negotiations among themselves and help reach consensus on the contents of each annexation agreement.
3. The annexation stakeholders, if deemed unable to reach an agreement through principled negotiation, should use an outside person(s) who has knowledge, skills and experience in certified mediation to manage the conflict.

Topeka Governing Body Redistricting

BACKGROUND: The primary reason for drawing new districts for election of the city governing body is to create districts that are as close as possible to equal in population. That is why new districts are drawn every ten years after the decennial U.S. Census. However, equal population is only one element of districts that will result in effective representation. Involvement of city residents in all aspects of the development of election districts is important to fair representation.

STATEMENT OF POSITION: LWVTSC supports the following non-partisan processes and criteria to ensure development of districts that ensure fair representation of all residents.

1. City governing body members prepare for redistricting by reviewing governance structure five years after redistricting in preparation for the next cycle of redistricting. This review of structure should include a review of the number of districts needed to represent the city's residents.
2. Criteria for districts should be set out in city ordinance and specify the means of determining the ideal population of each district and the allowable deviation from the ideal population. The LWVTSC supports an allowable deviation +/-3% from the ideal district population.
 - a. In addition to equal population and common interests, require that city governing body districts be:
 - i. Formed so that they facilitate the exercise of residents' voting rights, in particular the rights of racial and ethnic minorities in the city
 - ii. Composed of geographically contiguous parts to the extent possible given city annexation patterns
 - iii. Easily identifiable and understandable by residents. To the extent possible given ward/precinct configuration, council district boundaries should follow major streets and easily identified natural and artificial barriers.
 - iv. Council district boundaries should not consider home addresses of incumbents on the governing body.
3. Appointment of an independent, non-partisan redistricting commission composed of 10 members in addition to the chair. This redistricting commission should be appointed and chaired by a Topeka resident designated by the administrative judge of the Topeka municipal court. The commission should have a budget set by the administrative judge sufficient to secure the personnel and other resources necessary to support the work of the commission. The work of the commission chair should begin 12 months prior to the deadline for adoption of new districts to ensure adequate time for community education and engagement.
 - a. Two substitute commissioners should be appointed to fill vacancies on the commission.
 - i. Substitute commissioners should commit to attend all meetings and participate in the process but may not vote unless appointed to fill a vacancy on the commission.

4. The redistricting commission should conduct all its activities and deliberations in the most transparent manner possible using as a minimum the requirements of the Kansas Open Meetings Act.
5. The redistricting commission should implement a process for resident engagement well in advance of district drawing. Such community engagement and education could easily grow out of the effort to encourage residents to respond to the decennial Census. Early community engagement should focus on one precursor of redistricting, determining which neighborhoods and communities constitute a ‘natural’ district with shared interests in city policy. This pre-redistricting effort is referred to as identifying communities of interest.

Local redistricting best practices require the engagement and education of residents in the redistricting process through public hearings, workshops, and public outreach – especially efforts designed to reach non-English speaking communities. A community of interest is a neighborhood or community that would benefit from being whole within the same district because of shared interests or history.

Features that may define a community of interest include:

- Areas that share public policy concerns such as traffic control, flooding, or infrastructure maintenance and improvement
- School attendance areas
- Neighborhood dividing lines such as roads, rivers, or highways
- Areas around community centers, parks, or other landmarks

Climate Change/Energy Position

DRAFT

1/14/2025

Background: In April 2023, LWVTSC membership approved the development of a local league position on climate change. The committee was led by Vicki Arnett and Marc Galbraith. Prior to that action, LWVTSC had not undertaken a study as a local league on climate change and energy. However, LWVTSC members had taken other actions:

- Participation in the 2007 LWVK study on water and energy focused on fracking and water use.
- Participation in the 2018 LWVK study on water management.

LWVTSC previously approved two positions related to the environment:

- A position on Solid and Hazardous Waste Management approved in 2011.
- A position on Local Land Use, Planning and Zoning approved in 1983, updated in 1987 and revised in 1991, 1995 and 2009.

Work of the Committee: The committee formed and met regularly on a monthly basis beginning in the summer of 2023. It became clear to the committee that the scope of our work should focus on energy use and climate change due to the urgent need to reduce greenhouse gas emissions and the extent of global warming. The committee sent members to observe local governing bodies such as Topeka Sustainability Advisory Board, Shawnee County Planning Commission in addition to Topeka City Council and Shawnee County Board of Commissioners. The committee read and discussed numerous articles and attended public education meetings and formed information sharing partnerships with League of Women Voters Lawrence Douglas County, Topeka Sustainability Advisory Board and Topeka Sierra Club. The work of the committee also informed advocacy and testimony before the Shawnee County Planning Commission, Shawnee County Board of Commissioners, Topeka City Council and Kansas Corporation Commission. Committee members reviewed the climate/energy use positions of other state and local leagues throughout the country. The work of the committee also informed advocacy and testimony before the Shawnee County Planning Commission, Shawnee County Board of Commissioners, Topeka City Council and Kansas Corporation Commission. The committee, with approval from the LWVTSC Board, based testimony on the League of Women Voters U.S. position on Energy. Several members of the committee interviewed leadership of the Climate + Energy Project, Shawnee County Solid Waste Department, Topeka Sustainability Advisory Board, Topeka Sierra Club and Sierra Club of Kansas. Members of the committee joined the LWVUS Climate Interest Group which developed a Municipal Climate Action Plan to assist local units of government to develop the most effective actions and processes to reduce greenhouse gas emissions.

Based on this work, the committee recommends adoption of the following local position and concurrence with the LWVUS position.

LWVTSC position on Climate change/Energy; proposed by the committee for adoption April 2025

The LWVTSC position is based on the LWVUS Climate Interest Group Municipal Climate Action Plan and how Topeka/Shawnee County must act to reduce greenhouse gas emissions locally.

Local units of government, local businesses and residents are the first line of implementation of federal and state policy on climate change and energy. Global, federal and state policy to reduce greenhouse gas emissions requires local action through local governing bodies, boards and commissions.

LWVTSC advocates for expedited action on the following:

- Development and implementation of a joint city/county energy plan which promotes a clean, sustainable low-carbon energy economy that includes all forms of renewable energy and transportation infrastructure. An energy plan must include data to measure benchmarks which support the goals of promoting clean energy.
- Development of policies encouraging the electrification of buildings.
- Development of policies and practices that incentivize the use of low-carbon energy sources, energy conservation and energy efficiency in buildings and transportation through building codes and use of joint economic development funds.
- Development and implementation of land use policies that reduce automobile dependence through building codes, renewable energy planning, promotion of alternative transportation through electrification of Topeka Metropolitan Transit Authority (TMTA) buses, publicly available EV charging stations and safe bicycle and pedestrian lanes/paths.
- Implementation of policies designed to adapt to the impacts of climate change in urban, rural, agricultural and natural settings through joint city/county renewable energy planning and emergency management collaboration.
- Identifying and implementing solutions that ease climate related hardships to low- and moderate-income households such as through energy efficiency programs, electrification of city buses and utility scale alternative energy, including public education.
- Engaging the business community in climate related matters such as reducing single use plastic distribution, consistent participation in recycling efforts and renewable energy use through tax incentives and building codes.
- Using incentives to conserve natural resources and promote alternative energy through all city/county contracts for solid waste disposal, public infrastructure development, including building/housing code maintenance enforcement and housing program development.
- Providing incentives for the use of public transportation by developing a public transportation plan to include goals to reduce use of private vehicles and increase safe, accessible pedestrian and bicycle use.
- Inventorying the city and county owned vehicle fleets and making a plan to replace them with electric vehicles through planned replacement.
- Installing electric vehicle charging stations through city and county planning in public and private parking areas.
- Setting city and county goals to reduce the use of fossil fuel consumption through city and county contracts, including new and renovation construction projects.
- Gathering data and publicly report progress on reducing fossil fuel consumption in all economic sectors.
- Retrofitting public buildings to achieve greater energy efficiency and use of alternative energy sources, e.g. wind or solar.
- Incentivizing private development to incorporate energy efficiency technology and alternative energy sources in both new and renovation projects.

- Incentivizing residential, neighborhood, community and commercial solar energy collection and use.

Attachment B

Megan J. Brunson

From: Tom Benaka <tbenaka@swbell.net>
Sent: Tuesday, April 1, 2025 6:42 PM
To: City Clerk
Subject: communication for Govt. Review Committee

Notice: -----This message was sent by an external sender-----

Thank you for volunteering to serve on this important committee.

I would like to suggest you interview several of the previous city managers and interim city managers. Dan Stanley may be a good choice.

Topeka can no longer support the size of our current city government. I support merging the city and county. The challenge is convincing the county it is their idea

Sincerely,
Tom Benaka
2717 SW Boswell
Topeka, KS
tbenaka@swbell.net

Daniel Twombow
Handout

Dear Members of the Citizens Government Review Committee,

Thank you for your time and commitment to this important process. I appreciate your service. While I would have preferred to deliver these remarks in person, I was unable to reschedule a prior obligation. However, I reviewed the March meeting and would like to address several concerns regarding misinformation presented by Juliet Abdell, from GTP, as well as offer a recommendation to support improved government transparency and effectiveness.

Clarification on Sales Tax Initiative

It was stated during the meeting that better community education might have led to broader support for the recent sales tax initiative. This implication is misleading. Community members actively engaged in the process—they studied the language of the initiative, attended multiple public and council meetings, and directly requested clarification from the City Manager on how the revenue would be allocated.

The public specifically asked for assurances that a defined percentage of funds would be dedicated to housing, mental health, and other essential social services. However, the vague language in the proposal allowed the City Manager wide discretion, including the potential to allocate all funds toward police salaries. This lack of specificity led to legitimate concerns. The council chamber was at full capacity during that meeting, which demonstrates the level of public engagement and opposition.

Inaccurate Claims Regarding Crime Data

A second statement suggested that Topeka's high rate of violent crime was exaggerated due to incidents occurring outside city limits and the inability to isolate city-specific data. This is factually incorrect. Nearly all crime data includes precise incident locations, and gaps in information are rare exceptions.

Topeka has taken proactive steps in addressing community violence, including being selected as one of four cities nationwide to partner with the CDC and the National Association of County and City Health Officials (NACCHO) through a grant-funded initiative. Local coalitions have utilized this data to target programming down to specific blocks within impacted neighborhoods. These efforts are based on evidence-informed strategies and exemplify how local leaders can use data responsibly and effectively.

Misleading Use of Demographic and Economic Data

Another concern is the consistent misuse of Topeka Metro (MSA) data in public messaging by both GTP and the City. These entities often present regional data as representative of the City of Topeka. For example, many headlines cite Topeka's rankings in housing or job growth without clarifying that the statistics reflect five counties—Jackson, Jefferson, Shawnee, Wabaunsee, and Osage—not the city itself.

One example is the claim that Topeka was ranked as the third-best housing market in the U.S. This ranking is based on Metro-level data, yet the publication headline only references "Topeka."

[Source: Realtor.com – January 2022 Hottest Housing Markets](https://www.realtor.com/news/January-2022-Hottest-Housing-Markets)

Such practices mislead the public and distort the realities experienced by city residents.

Recommendation: Routine Equity and Impact-Based Policy Review

I strongly recommend that the City adopt a formal policy to routinely review all policies, procedures, and ordinances, using equity-centered and evidence-based impact analysis. This includes implementing racial

equity impact assessments, cost-benefit evaluations, and community engagement frameworks—strategies successfully used by organizations within our own city and beyond.

Neglecting such reviews has already resulted in significant taxpayer costs. Between 2023 and 2024, the City paid out millions in employee discrimination settlements. Instead of addressing toxic workplace issues and modernizing HR policies, the City Attorney's response has been to file retaliatory lawsuits. We now face at least five additional cases awaiting trial in 2025, which signals a lack of internal reform.

Additionally, our failure to update ordinances regularly has caused legal and financial complications. Council recently had to revise outdated language that hadn't changed in over 30 years, rendering previous laws unenforceable due to conflicts with state statutes. The more pressing concern is that current ordinances—particularly those related to development incentives—are so vague they enable biased decisions that benefit wealthy developers while neglecting underserved areas.

Other Kansas cities have addressed this issue by tailoring their ordinance language to evolving community needs and embedding safeguards for vulnerable populations. I previously provided examples to the City Council, which are included below this letter.

Thank you for considering these points. I believe that adopting evidence-based, equitable governance practices will help restore public trust and build a more transparent, responsive local government. I welcome further dialogue and remain committed to contributing constructively to this process.

Sincerely,
Danielle Twemlow
785-220-9607
City Council District 4 (66605)

Public Comment on Each of the Incentive Ordinances

CID

I am here to urge you to prioritize equitable development in Topeka. We have the opportunity—and the responsibility—to ensure that our city's growth benefits all residents, not just those in higher income brackets.

Equity-based budgeting means prioritizing projects based on data and need. This is something that Dr. Perez is successful and familiar with. It is within your ability to develop policies and ordinances that align with this goal. Other cities have done it successfully:

- **Kansas City, Missouri's** Troost Avenue Community Improvement District revitalized a historically underserved area through targeted infrastructure investments.
- **Portland, Oregon's** TIF-funded urban renewal district set aside affordable housing to prevent displacement.
- **Newton, Kansas** used Rural Housing Incentive Districts to address housing shortages and promote economic development.

Topeka can follow these proven models, but we must take the right steps in the right order. The Housing Study outlined four critical priorities:

1. **Fund the Affordable Housing Trust Fund** to ensure long-term, sustainable support.
2. **Establish a strategic land bank** to secure property for affordable housing.
3. **Support community development corporations (CDCs)** to empower local solutions.
4. **Expand weatherization and home repair programs** so existing residents are not left behind.

Additionally, we must align our city's efforts with the five housing goals:

- Stabilizing core neighborhoods.
- Improving housing security for our most vulnerable residents.
- Supporting new affordable housing development.
- Addressing problem landlords, absentee owners, and vacant properties.
- Expanding partnerships to sustain housing efforts.

What we are seeing, however, is a pattern of prioritizing higher-end developments that are not the most urgent needs in our community. This is skipping steps and failing those who need help the most.

We need clear, equity-driven policies for Community Improvement Districts, Tax Increment Financing, and other incentives. These could include examples such as:

- **Requiring at least 50% of CID projects to be in historically disinvested areas.**
- **Mandating anti-displacement assessments** so development does not harm existing residents and businesses.
- **Dedicating a portion of CID revenues** to affordable housing and rental assistance.
- **Investing in multi-modal transit** so underserved communities have access to jobs and services.
- **Funding public green spaces and community centers** to improve quality of life.
- **Creating a resident-led advisory board** to review and oversee CID projects.
- **Mandating annual public reports** on the social and economic impact of these projects.

These policies are not radical. They are responsible. They align public investment with public need.

Council, you have the power to make these changes. The question is: Will you? Will you commit to development that lifts up our entire community, or will we continue business as usual—where the most vulnerable are left behind?

TIF

I'm here to address the urgent need for responsible and equitable use of Tax Increment Financing (TIF) in Topeka. The recent Kansas Legislative Post Audit Report published in Oct. 2024 exposed major issues with TIF districts across the state. One that they evaluated was the College Hill TIF project—the most expensive TIF they audited—where it is expected that the general fund is covering an estimated 40% of the city costs associated with the College Hill TIF project. It created no job growth and led to an increase of crime in the area.

TIF was originally designed to revitalize blighted areas, but too often, it is misused to subsidize high-end development in affluent areas while ignoring the communities that need investment most. Research from Washington University's Journal of Law and Policy confirms that TIF is frequently used for suburban shopping centers and commercial projects—driving up sprawl, isolating low-income residents, and diverting investment away from the very neighborhoods it was meant to support.

Even when TIF is used in lower-income areas, it often freezes tax revenues at pre-development levels. This means schools, fire, and police services struggle to keep up with growing needs, hurting low-income residents the most. We must change course.

If TIF is going to be used in Topeka, it must be structured to prevent displacement and promote truly inclusive growth. Here's how:

1. **Anti-Displacement & Affordable Housing Requirements**

- At least **25% of new housing developments** funded by TIF must be affordable for low-income families.
- Establish a **Tenant Protection Fund** to help renters facing rising housing costs.

2. **Community Benefit Agreements (CBAs)**

- All TIF-funded projects must guarantee **living wages** for workers.
- **20% of construction contracts** must go to minority- and women-owned businesses.
- Public access to **green spaces and infrastructure improvements** must be included.

3. **Small Business Protection & Development**

- **30% of TIF funds** must support small business grants, low-interest loans, and technical assistance.
- Developers must set aside **10-20% of commercial space** for local businesses at below-market rates.

4. **Transparency & Accountability**

- Annual **equity impact reports** must track TIF spending and outcomes.
- Developers must meet **clear equity targets** before receiving full TIF benefits.

Topeka cannot afford another wasteful project like College Hill. We must demand that our tax incentives work for the people who need them most. If this council is serious about equitable development, it must take action now.

The use of TIF financing in middle- and upper-income suburban communities lessens the incentive for developers to use TIF in impoverished communities; if developers can receive the same financial incentives offered by the government through TIF in a wealthier location better suited to development, then they will

choose those wealthier locations over lower-income areas to carry out their development projects. They likely would have been built anyway increasing tax revenue but having no real benefit to the community.

RHID

It was stated last week that we should look at ways to incentivize developers to develop low-income affordable housing and if it isn't obvious at this point, we already have an option. While RHID funds are not costing the city, they are not infinite. We have to be diligent in setting up parameters for its distribution to meet the needs of our community. This council has brought up the fact that costs of building have increased and we know that a 3 bedroom, single-family home at a basic level will likely cost \$155,000. So in order for a developer to make a profit, they will turn around and sell it for \$250-300k. By providing RHID's, we can offset the cost of building or rehabilitation costs so that the developer can maintain a profit while keeping the cost of the house affordable. Currently, we aren't asserting those boundaries therefore contractors are choosing to build in areas where they can sell or rent at a higher rate PLUS receive a tax break or incentive lining their pockets even more. We can be intentional with this.

Based on the **RHID Proposed Amendments for Topeka**, here are some suggestions to make the policy encourage **low-income affordable housing development** and **business development in underserved areas**:

1. Prioritization of Affordable Housing & Low-Income Residents

- **Mandate Affordability Requirements:** Ensure that **at least 30-40%** of RHID-supported units are designated as affordable (based on Area Median Income).
- **Incentives for Affordable Units:** Offer **higher RHID benefits** (longer duration or greater reimbursement) for projects that include deeply affordable housing.
- **Rental Protections:** Require that properties receiving RHID incentives **offer tenant protections**, including rent stabilization for a period post-development.

2. Equitable Geographic Distribution of RHID Benefits

- **Focus on Historically Underserved Areas:** Prioritize developments in areas with documented housing shortages, high poverty rates, or historically disinvested neighborhoods.
- **Equity in Development Allocation:** Ensure that a **proportional share of RHID projects** are located outside high-income areas, with a goal of 50% or more in low-income zones.

3. Business Development & Anti-Displacement Measures

- **Support for Small Businesses:** Allocate **RHID funds for mixed-use developments** that include retail space at affordable lease rates for small businesses.
- **Local Hiring Requirements:** Require developers to **hire at least 30% of their workforce** from within Topeka's low-income communities.
- **Anti-Displacement Protections:** Establish a **Displacement Prevention Fund** to provide assistance to residents or businesses affected by RHID development.

4. Infrastructure & Transit Accessibility Improvements

- **Expand Infrastructure Investments:** Ensure RHID funds support **sidewalks, public transit access, bike lanes, and green spaces** in low-income areas.

- **Multimodal Transit Priority:** Link RHID-funded developments with public transit and pedestrian-friendly infrastructure.

5. Transparency, Community Input & Accountability

- **Community Oversight Board:** Establish a **resident-led advisory board** to review RHID applications and ensure community benefits.
- **Annual Equity Impact Report:** Require developers to provide **annual reporting** on how RHID incentives have benefited low-income residents and businesses.
- **Stronger “But-For” Justification:** Strengthen the **financial necessity** criteria to prevent RHID from subsidizing market-rate luxury developments without public benefit.

Performance Management

The City utilizes strategy, research and performance measures to build and evaluate services for the Olathe community.

Research

- DirectionFinder® satisfaction survey of Olathe citizens is a key tool to gauge performance.
- ✱ • 2024 DirectionFinder® Survey Findings Presentation
- 2024 DirectionFinder® Survey Findings Full Report
- Ad hoc analysis supports research with statistical data and analytical tools such as SPSS.
- Professional facilitation services offer the City unique tools to gather information for analysis.

Strategy

The Olathe 2040: Future Ready Strategic Plan is designed to position Olathe to get out ahead of issues our community will face through 2040. This plan sets a course for future generations to live and work in one of the best future-ready cities in the nation.

Performance

- The DirectionFinder® satisfaction survey of Olathe citizens provides data for analyzes and identifies key performance trends.

Awards

- International City/County Management Association (ICMA), Certificate of Excellence, many consecutive years.

City Auditor

The City Auditor's mission is to provide the City Council with an independent and objective assessment of municipal operations and financial processes in accordance with applicable auditing standards.

The City Auditor is appointed by and reports to the City Council. The Auditor's work provides advisory information and recommendations to support the Council and City management.

The City Auditor:

- Conducts performance reviews of municipal operations, programs, policies to evaluate their efficiency, effectiveness, and achievement of required results
- Assesses the effectiveness of controls established to safeguard resources
- Provides the City Manager with consulting services to identify opportunities to avoid certain costs and risks, or increase revenue

Reports

2023 - 2024

- 2023-2024 Audit Plan
- Accounts Payable Data Analysis
- Workday Implementation - Internal Control Documentation
- Workday Implementation - Segregation of Duties
- Ethics Hotline Summary Report 2023

2022

- 2022 Audit Plan
- COVID Relief Funds Use, Recordkeeping and Reporting
- Audit Action Item Progress 2022
- Ethics Summary Report Year Ended 2022

2021

- 2021 Audit Plan
- Cybersecurity Detection and Response Capabilities
- Capital Project Bidding and Payment
- Accounts Payable Internal Controls
- Continuous Monitoring Initiative Status Summer 2021
- 2021 Ethics Hotline Activity
- Audit Action Progress
- Electric and Gas Utility Franchise Tax

2020

- 2020 Audit Plan
- Sales/Use Tax Credit Report
- Fleet Management & VERF Reserves Phase I
- IT Asset Inventory
- Audit Action Progress
- 2020 Ethics Hotline Activity

2019

- 2019 Audit Plan
- Police Inventory Summary Report
- Ethics Summary Report
- Cash Handling Process and Controls
- Purchasing Card Usage and Controls Report

Key Goals

- Report to the City Council a minimum of four audits that address areas of risk for the City
- Identify opportunities for the City to avoid certain costs or to increase revenue
- Develop a continuous audit program to automate the testing of internal controls associated with key business processes
- Provide assistance and consultation to the City's process improvement initiatives

Current Initiatives

- Conduct an annual risk assessment to identify audit areas to avoid cost, reduce risk exposure, or increase revenue
- Determine Council members' audit priorities
- Based on assessed risk and Council priorities, develop the annual Audit Plan
- Complete four audits from the annual Audit Plan
- Provide process and control assistance and consultation as requested by Council and management
- Develop an automated key control test program and conduct beta control testing



Charter for the Internal Audit Division at the City of Wichita

Charter Review and Update

This charter was reviewed and approved, on December 19, 2022 by the City Manager.

General

It is the policy of the City to provide and support an Internal Auditing Division (IAD) as an independent and objective assurance and consulting group guided by a philosophy of adding value to improve the operations of the City. It assists the city to achieve its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organization's risk management, control, and governance processes.

Roles of Management, Mayor, and City Council:

- City Manager
 - Review and approve the internal audit charter.
 - Review and approve the policy manual.
 - Review the detailed risk assessment and provide suggestions on additional risks to consider. Additional risks are to be properly documented on the risk assessment.
 - Review audit plan before implementation of plan. The Audit Plan will be signed by City Manager.
 - Provide management response to the audit findings that will be included in the report reviewed by Council.
 - Review recommendations for improvement of processes, if necessary.
 - Review final report for submission to the online repository for transparency.
- Assistant City Manager
 - Complete administrative review and provide recommendations on documentation, plans and reports prior to submission to City Manager, Mayor, and City Council from an administrative perspective.
 - Periodic assessment of internal auditor's performance.
 - Conduct annual performance evaluation including employee development plan and potential merit increases.
- Mayor and City Council
 - Review, with the City Manager, the internal audit charter.
 - Review and provide suggestions on the Audit Plan before implementation.
 - Review the final draft report that includes the conclusion of the audit, recommendations for improvement, the findings, if any, and the management responses to findings. Management responses will be from the department and the City Manager.
- Management
 - Provide responses to the risk assessment on a triennial basis.
 - Provide access to all documentation and staff as reasonably necessary to complete the approved audit plan.
 - Provide management responses to findings.
 - Implement recommended improvements to policies and procedures for operations.



Scope of Work

The scope of the Internal Audit work encompasses the examination and evaluation of whether the organization's governance, risk management, and control processes, as designed and represented by management, are adequate and functioning in a manner to ensure:

- Risks are appropriately identified and managed.
- Implementation of recommendation from external auditors as needed.
- Interaction with the various City governance groups occurs as needed.
- Financial, managerial, and operating information is accurate, reliable, and timely.
- Employee actions are following policies, standards, procedures, and applicable laws and regulations.
- Resources are acquired economically, used efficiently, and adequately protected.
- Programs, plans, and objectives are achieved.
- Legislative or regulatory issues impacting the organization are recognized and addressed properly.
- Review of specific operations at the request of the City Manager, Mayor or City Council, and management, as appropriate.
- Monitoring and evaluating the effectiveness of the organization's risk management system.
- Review of the quality and performance of external auditors and the degree of coordination with internal auditor.
- Review of the internal control statement by senior management and the related opinion by the external auditor or consultant, if any, for audit planning.
- Quality and continuous improvement are fostered in the organization's control process.

Opportunities for improving management control and the organization's image may be identified during audits. They will be communicated to the appropriate level of management.

Accountability

The chief audit executive (CAE), in the discharge of his/her duties, shall be accountable to the City Manager, City Council, and management to:

- Provide annually an assessment on the adequacy and effectiveness of the organization's internal controls over its activities and managing its risks in the areas set forth under the scope of work.
- Report issues related to the processes for controlling the activities of the organization and its affiliates, including potential improvements to those processes, and provide information concerning such issues through resolution.
- Periodically provide information on the status and results of the annual audit plan and the sufficiency of department resources.
- Coordinate with and provide oversight of other control and monitoring functions (risk management, compliance, security, legal, ethics, environmental, external audit).

Independence

All internal audit activities shall remain free of influence for matters such as audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of an independent and objective mental attitude necessary in rendering reports.



To provide for the independence of the IAD; its personnel will report to the chief audit executive, who reports functionally to the City Manager, Mayor, and City Council and administratively to the Assistant City Manager in a manner outlined in the above section on Accountability.

Responsibility

The CAE and staff of the IAD have responsibility to:

- Develop a flexible annual audit plan using an appropriate risk-based methodology, including any risks or control concerns identified by management and submit that plan to the City Manager, Mayor, and City Council for review and final approval by the City Manager, as well as periodic updates.
- Implement the annual audit plan and annual budget, as approved, including as appropriate any special tasks or projects requested by management, City Manager, Mayor, and City Council.
- Maintain a professional audit staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirements of this Charter.
- Evaluate and assess significant merging/consolidating functions and new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion.
- Issue periodic reports to the management, City Manager, Mayor, and City Council summarizing results of audit activities.
- Keep the City Manager informed of emerging trends and successful practices in the internal auditing.
- Provide a list of significant measurement goals and results to the City Manager.
- Assist in the investigation of significant suspected fraudulent activities within the organization and notify management and the City Manager, Mayor, and City Council of the results.
- Under the direction of the City Manager, consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit coverage to the organization at a reasonable overall cost.
- Establish a quality assurance program by which the CAE assures the effective operation of internal auditing activities on an ongoing basis. The results of this assessment shall be presented in a written report addressed to the City Manager, Mayor, and City Council annually.

Authority

The CAE and staff of the IAD are authorized to:

- Have unrestricted access to all functions, records, property, and personnel.
- Have full and free access to the City Manager.
- Allocate resources, set frequencies, select subjects, determine scopes of work, and apply the techniques required to accomplish audit objectives.
- Obtain the necessary assistance of personnel in units of the organization where audits are performed, as well as other specialized services from within or outside the organization.
- Provide strategic and tactical recommendations to both process management and contract administration by way or reviewing their processes and policies to mitigate risk and facilitate the audit program.

The CAE and staff of the IAD are not authorized to:



- Perform any operational duties for the organization of its affiliates.
- Initiate or approve accounting transactions external to the IAD.
- Direct the operational activities of any organization employee not employed by the IAD, except to the extent such employees have been appropriately assigned to auditing teams or to otherwise assist the internal auditors.

Professional Standards

The IAD will meet or exceed the International Standards for the Professional Practice of Internal Auditing and abide by the "Code of Ethics" as set forth by the Institute of Internal Auditors.

Periodic Assessment

The CAE should annually assess whether the elements defined in this charter continue to be adequate to enable the IAD to accomplish its objectives. The results of this periodic assessment should be communicated to the City Manager.

12/19/2022

Robert Layton, City Manager

[Home](#) > [All Departments](#) > [Audit Services](#) > [Audit Reports](#)

Audit Reports

2025 Reports

Performance Audits:

- [WIC: Thousands benefit, more could benefit if participation increased](#) – Audit Services conducted a performance audit of the Women, Infants and Children program, or WIC, a federally funded food and nutrition education program that serves eligible women, infants, and children under the age of five years. Thousands of Johnson County residents participate in WIC, but about 6,500 are eligible but not participating. Information and data matching could help increase participation.

Audit Plan and Scope Statements:

- [Audit Plan](#)
- [Managing Data Scope Statement](#)

2024 Reports

Performance Audits:

- [DES Administration Transition Audit Report](#) – Audit Services conducted a performance audit of the Department of Emergency Services controls over the 9-1-1 Fund, as well as controls for Payroll, Accounts Receivable and Accounts Payable. The audit found improved financial and administrative oversight in the department including controls over the 9-1-1 Fund. The audit included recommendations intended to improve controls over accounts receivable, purchasing, and contract management.

- Countywide Accounts Receivable Process – The county generally followed procedures for accounts receivable, but all departments had not fully documented their procedures. Audit Services recommended updating procedures to strengthen internal controls.
- Procurement Thresholds – Audit Services conducted a performance audit about the impact of changes in procurement thresholds. A Board resolution required the audit. The audit includes two recommendations to strengthen controls.
- Exceptions to Competition – Audit Services conducted a performance audit of procurement under exceptions to competition. The audit includes two recommendations to strengthen the process.

2023 Reports

Performance Audits:

- Cybersecurity Protect Actions: JCPRD – Audits Services conducted a performance audit of data security to maintain the availability of data for the continuity of operations. This audit is confidential under K.S.A 45-221 (a)(12) and (45).
- Cybersecurity Protect Actions: Library – Audits Services conducted a performance audit of data security to maintain the availability of data for the continuity of operations. This audit is confidential under K.S.A 45-221 (a)(12) and (45).
- Cybersecurity Protect Actions: DTI - Audits Services conducted a performance audit of data security to maintain the availability of data for the continuity of operations. This audit is confidential under K.S.A 45-221 (a)(12) and (45).
- Aging and Human Services – Audit Services completed a performance audit of aging services in the department of Aging and Human Services. It offered recommendations to help address the needs of the growing number of older adults.
- JCPRD Children's Services - Audit Services conducted a performance audit of Johnson County Park and Recreation District Children's Service use of leading

practices in its Out of School Time program.

- Grants Management - Johnson County is managing nearly \$195 million in active federal and state grants in addition to recent COVID grants. Audit Services followed up on the recommendations to County Management from the 2010 Grants Management and 2012 American Recovery and Reinvestment Act Assurance audits to determine if actions have been taken to improve oversight of grants management based on the implementation of recommendations from these audits. We found FMA Management has fully implemented all the recommendations as intended. The county now has a central oversight function reviewing department/office/agency management, accounting and reporting of grants, to ensure internal controls are in place and grants are managed in compliance with federal, state and county requirements.

Other Reports:

- Risk Assessment Report - Phase 1

2022 Reports

Performance Audits:

- Succession and Transition Planning - Audit Services conducted a performance audit, which found a written framework for succession and transition planning would help the county avoid disruptions when employees leave.
- Johnson County Library - Audit Services completed a performance audit of the Johnson County Library's Pillars of Performance & Development (PPD) processes to determine if the County's performance management and development coaching system was working as intended for the Library employees. We found that County guidance is sufficient for employees to implement the processes effectively and follows industry recommendations for implementing effective performance management systems. We surveyed Library employees and their responses confirmed the process is collaborative, positive, focuses on future goals and plans, and provides sufficient feedback
- Mental Health Center - Audit Services conducted a performance audit of how high turnover impacts staff and clients at Johnson County Mental Health Center.

Performance Audit Policies and Procedures

**Office of the City Auditor
City of Lawrence, Kansas
December 2015**

Introduction

The City Auditor examines and evaluates city activities to assist the City Commission to effectively discharge their duties. The auditor provides independent, objective, professional analysis and reporting to the City Commission. Specifically, the auditor identifies and proposes audit topics, conducts audit planning and fieldwork, and reports the results of performance audits completed under *Government Auditing Standards* and in accordance with the Code of the City of Lawrence.

The City Auditor's work is guided by ethical principles of the public interest; integrity; objectivity; proper use of information, resources, and position; and professional behavior.

This performance audit policies and procedures manual serves as a reference and guide for audits; helps ensure that work is of high quality and complies with audit standards; and helps explain the work to interested parties.

Authority

The City Code establishes the Office of City Auditor; duties of the auditor; access to records; requirement to follow standards; and processes for audit planning, management response, audit release, and follow-up (Chapter 1, Article 4A of the Code of the City of Lawrence, Ordinance No. 8060).

Standards

The City Auditor follows *Government Auditing Standards* (December 2011 revision) issued by the Comptroller General of the United States.¹ The auditor follows the foundation and ethical principles; standards for the use and application of GAGAS; general standards; fieldwork standards for performance audits; and reporting standards for performance audits (Chapters 1, 2, 3, 6 and 7).

Government Auditing Standards are available at: <http://gao.gov/yellowbook>

This *Performance Audit Policies and Procedures* address most of the work and situations that the City Auditor encounters in conducting performance audits. If the auditor encounters situations not covered in this document, then the auditor reviews *Government Auditing Standards* for direction.

Independence

Government Auditing Standards require that:

In all matters relating to the audit work, the audit organization and the individual auditor, whether government or public, must be independent.

The City Auditor reports to the City Commission as established in the City Code. The City Commission also appoints the auditor. This organizational structure safeguards the audit organization from threats to independence.

The City Auditor signs an independence statement when beginning each assignment. If specialists, other staff, or interns conduct any of the audit work, then they must also sign an independence statement. The auditor maintains the independence statements with the audit work papers for each project. In signing the independence statement, the auditor has an opportunity to identify potential threats to independence.

If the City Auditor identifies a threat to independence, then the auditor evaluates the threat and considers safeguards to reduce the threat to an acceptable level. The auditor follows the conceptual framework for independence from *Government Auditing Standards*. The framework can involve identifying threats, considering their significance, applying safeguards, reconsidering the threat, and documenting both the threat and the safeguards. If the auditor identifies a threat that can't be reduced to an acceptable level, the auditor will decline to perform the work. If the City Commission directs the auditor to perform the work anyway, then the auditor includes a discussion of the independence issues in the report.

If the City Auditor identifies a threat to independence during the audit work or after a report was issued, then the auditor evaluates the impact of the threat and considers

¹ The City Commission received the City Auditor's policy on following *Government Auditing Standards* at the December 6, 2011, City Commission meeting.

Standards

The City Auditor follows *Government Auditing Standards* (December 2011 revision) issued by the Comptroller General of the United States.¹ The auditor follows the foundation and ethical principles; standards for the use and application of GAGAS; general standards; fieldwork standards for performance audits; and reporting standards for performance audits (Chapters 1, 2, 3, 6 and 7).

Government Auditing Standards are available at: <http://gao.gov/yellowbook>

This *Performance Audit Policies and Procedures* address most of the work and situations that the City Auditor encounters in conducting performance audits. If the auditor encounters situations not covered in this document, then the auditor reviews *Government Auditing Standards* for direction.

Independence

Government Auditing Standards require that:

In all matters relating to the audit work, the audit organization and the individual auditor, whether government or public, must be independent.

The City Auditor reports to the City Commission as established in the City Code. The City Commission also appoints the auditor. This organizational structure safeguards the audit organization from threats to independence.

The City Auditor signs an independence statement when beginning each assignment. If specialists, other staff, or interns conduct any of the audit work, then they must also sign an independence statement. The auditor maintains the independence statements with the audit work papers for each project. In signing the independence statement, the auditor has an opportunity to identify potential threats to independence.

If the City Auditor identifies a threat to independence, then the auditor evaluates the threat and considers safeguards to reduce the threat to an acceptable level. The auditor follows the conceptual framework for independence from *Government Auditing Standards*. The framework can involve identifying threats, considering their significance, applying safeguards, reconsidering the threat, and documenting both the threat and the safeguards. If the auditor identifies a threat that can't be reduced to an acceptable level, the auditor will decline to perform the work. If the City Commission directs the auditor to perform the work anyway, then the auditor includes a discussion of the independence issues in the report.

If the City Auditor identifies a threat to independence during the audit work or after a report was issued, then the auditor evaluates the impact of the threat and considers

¹ The City Commission received the City Auditor's policy on following *Government Auditing Standards* at the December 6, 2011, City Commission meeting.

reement=no&companyname=City%20of%20Dallas&violationtypeid=66470)

About the Office of the City Auditor

Audit Services:

The scope of activities carried out by this Office may relate to any phase of City activities where service may be rendered to the City Council or to City management, including activities such as:

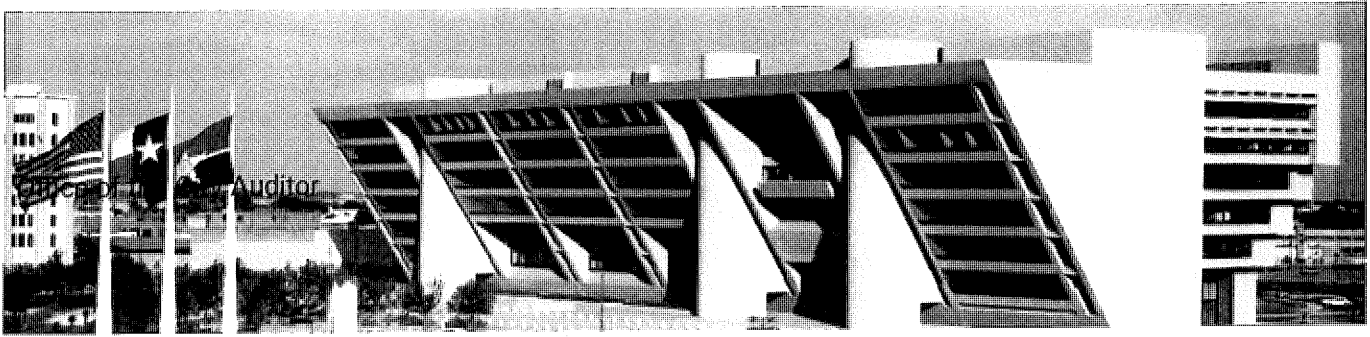
- Appraising the economy, efficiency, and effectiveness of City organizations, programs, functions, and activities. Providing litigation support services to the City Attorney's Office, the Dallas County District Attorney and others representing the City; ascertaining the extent to which City assets are accounted for and safeguarded from losses of all kinds. Ascertaining the extent of compliance with applicable laws and regulations and with established policies, plans, and procedures. Ascertaining the sufficiency, validity, and reliability of accounting and statistical data developed within the City.
- Reviewing and appraising the soundness, adequacy and application of accounting, financial, and other operating controls and promoting effective controls at a reasonable cost.

Address

1500 Marilla Street

Dallas, TX 75201 (<https://www.google.com/maps?q=1500+Marilla+Street>)





► Home

(<https://dallascityhall.com/departments/auditor/Pages/default.aspx>)

► About

(https://dallascityhall.com/departments/auditor/pages/about_cao.aspx)

► Meet Our Staff

(<https://dallascityhall.com/departments/auditor/Pages/Staff.aspx>)

► Peer Review Report

(<https://dallascityhall.com/departments/auditor/DCH%20Documents/DallasOfficeOfTheCityAuditorExternalQualityControlReviewFinalReport20230203.pdf>)

► Audit Dashboard

(https://dallascitydata.dallascityhall.com/views/CityAuditorDashboard_16391759206650/AuditorsDashboard?showAppBanner=false&display_count=n&showVizHome=n&origin=viz_share_link&refresh=yes)

► Reports and Resources

(<https://dallascityhall.com/departments/auditor/Pages/Reports-and-Resources.aspx>)

► Current Audit Plan ()

► FY 25 Audit Plan

(<https://dallascityhall.com/departments/auditor/DCH%20Documents/City%20Auditor%20Office%20FY%202025%20Audit%20Plan-Approved-Oct23.pdf>)

► Contact Us

(<https://dallascityhall.com/departments/auditor/Pages/Contact%20Us.aspx>)

Office of the City Auditor




Welcome

The Office of the City Auditor conducts audits and attestations of City departments, offices, agencies, and processes. Also, advisory services can be agreed upon for City Council or City Administration specific requests.

Our Mission

We collaborate with elected officials and employees to elevate public trust in government by providing objective assurance and advisory services.

Latest Reports Issued...

Report Date	Report Title	Report Link
March 14, 2025	Audit of 311 Call Center Performance	 (/departments/auditor/Documents/311%20Call%20Center%20Performance-03-14-2025.
March 13, 2025	Audit of Dallas Police Department's Efforts to Protect Victims of Domestic Violence	 (/departments/auditor/Documents/Audit%20of%20DPD%20Domestic%20Violence%20P2025.pdf)
February 28, 2025	Special Audit of Former City Council Members	 (/departments/auditor/DCH%20Documents/Final_Special%20Audit%20of%20Former%20City%

More... (/departments/auditor/Pages/2025-Audit-Reports.aspx)



FISCAL YEAR 2025 RECOMMENDED AUDIT WORK PLAN

The Office of the City Auditor's mission is to collaborate with elected officials and employees to elevate public trust in government by providing objective assurance and advisory services.

The City of Dallas (City) Office of the City Auditor performs work for and under the direction of the Dallas City Council. The Fiscal Year 2025 Recommended Audit Work Plan (Audit Plan) is designed to address risks related to the delivery of City services and satisfy responsibilities established by the Dallas City Charter, meet the needs of the City Council, and outline the professional services that the Office of the City Auditor plans to initiate and/or complete during the Fiscal Year 2025.

This Audit Plan is based on a risk prioritization assessment updated in Summer 2024 and requests received from City management, council members, and audit staff. The Audit Plan attempts to identify the risks that matter and provide City-wide audit coverage by allocating 23,000 resource hours to complete 20 audit or attestation engagements and other advisory services.

This Audit Plan is a working document in which the City Auditor is authorized to amend the Audit Plan when deemed necessary by the City Auditor's professional judgment. The City Council will be notified concerning additions to, deletions, or other changes to this Audit Plan. The Audit Plan includes audits, attestation engagements, and other advisory services.

AUDIT AND ATTESTATION SERVICES

The Office of the City Auditor complies with generally accepted government auditing standards when performing audits and attestation engagements. These standards provide a framework for conducting high-quality audits and attestation engagements with competence, integrity, objectivity, and independence. The types of audits and attestation engagements performed under these standards include:

PERFORMANCE AUDITS

The Office of the City Auditor conducts performance audits to provide objective analysis to assist City management, and those charged with governance and oversight to: (1) improve program performance and operations; (2) reduce costs; (3) facilitate decision-making by parties with responsibility to oversee or initiate corrective action; and, (4) contribute to public accountability. Performance audit objectives vary widely and can include assessments of program effectiveness, economy, efficiency, ethics, and equity; internal control; compliance; and prospective analyses.

ATTESTATION ENGAGEMENTS

The Office of the City Auditor conducts attestation engagements to address a broad range of financial or non-financial objectives. An attestation engagement results in an examination, a review, or an

agreed-upon procedures report on a subject matter or an assertion about a subject matter that is the responsibility of another party.

FINANCIAL AUDITS

The Office of the City Auditor conducts financial audits to provide an independent assessment of whether an entity's reported financial information (e.g., financial condition, results, and use of resources) is presented fairly and follows recognized criteria. Financial audits provide users with statements concerning the reliability of information and provide information about internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and grant agreements that have a material effect on the financial statements.

OTHER PROFESSIONAL SERVICES

The Office of the City Auditor provides other professional services which may or may not be performed following generally accepted government auditing standards. These additional professional services include:

CITY COUNCIL SUPPORT

The Office of the City Auditor is authorized to conduct audits, attestation engagements, or other professional services for individual City Council Members, provided the request will not impact the completion of the Audit Plan. If in the judgment of the City Auditor, a recommendation will impact the completion of the Audit Plan, the City Auditor is to request that the Council Member submit the request in writing for consideration and approval by the Government Performance & Financial Management Committee, or its equivalent, and the City Council as an amendment to the Audit Plan. All work products will be produced at the direction of the City Auditor.

MANAGEMENT ASSISTANCE

The Office of the City Auditor is authorized to perform audits and attestation services, and other professional services at the request of City management to assist in carrying out City management's responsibilities. These services may include, but are not limited to, providing technical advice, such as participating in committees, task force groups, panels, and focus groups. The Office of the City Auditor may provide City management assistance based on consideration of the impact on auditor independence and audit plan completion.

INDEPENDENCE DISCLOSURES

Section 40A-2. (c)(1)(C) of the Dallas City Code designates the City Auditor as a voting member of the Employees' Retirement Fund Board of Trustees. Generally accepted government auditing standards require the Office of the City Auditor to disclose impairments to independence. The Office of the City Auditor lacks independence concerning any audit work that might be conducted at the Employees' Retirement Fund. If applicable, the effects of this independence concern on audit work will be identified in any final reports.