



CITY OF ORLANDO

Office of Audit Services and Management Support

MEMORANDUM

To: Mayanne Downs, City Attorney

From: Beryl H. Davis, CPA, CGFM, Director
Office of Audit Services and Management Support

Re: Follow-Up Review of Audit of Payments to Law Firms (Report No. 08-13)

Date: August 11, 2008

Attached is a summary of the status of recommendations as determined from our follow-up review of the Audit of Payments to Law Firms (*Report No. 07-20*), issued September 26, 2007. Our review procedures consisted of a review of the status of the recommendations provided by the City Attorney's Office, inquiries of management, and examination of certain documents.

Our follow-up was made in accordance with generally accepted government auditing standards. The standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

All six of the recommendations in the original report were implemented.

We would like to thank officials and personnel of the City Attorney's Office for their cooperation during this follow-up review.

Laurel Stevenson, Auditor III, performed this follow-up review under the supervision of Mona Mellon, Audit Program Manager.

BHD/am
Attachment

c: Honorable Buddy Dyer, Mayor
Byron W. Brooks, Chief Administrative Officer
Kevin J. Edmonds, Deputy Chief Administrative Officer
Deborah D. Girard, Deputy Chief Administrative Officer
Brie N. Turek, Chief of Staff
Rebecca W. Sutton, Chief Financial Officer
Jody M. Litchford, Deputy City Attorney

**REPLY AND IMPLEMENTATION SUMMARY
FOLLOW-UP REVIEW OF AUDIT OF PAYMENTS TO LAW FIRMS**

#	RECOMMENDATIONS	RESPONSE	CURRENT STATUS	IMPLEMENTATION DATE	AUDITEE COMMENTS
	The City Attorney's Office should:				
1.	Create an overarching policy in City Policies and Procedures indicating the roles of the City Attorney's Office and the departments in engaging, utilizing, and monitoring law firms, any steps required to meet the provisions of City Code, and the related methods of control. (MEDIUM)	Concur	Implemented	July 2008	Policy & Procedure 161.3 has been revised to reflect this recommendation. It was approved by the C4 group, submitted for approval to the Operations Committee, and then will be presented for City Council approval.
2.	Establish requirements for written agreements for all law firm engagements, providing any standardized key terms for inclusion, and documenting material changes in terms by an addendum to the associated agreement. (MEDIUM)	Concur	Implemented	July 2008	Same reply as #1 above.
3.	Maintain the original agreements with all law firms (copies of those approved by City Council) in a central location in the City Attorney's Office and provide a copy of the agreements to appropriate users. (MEDIUM)	Concur	Implemented	July 2008	Same reply as #1 above. The City Attorney's Office will retain a copy of all law firm agreements approved by City Council, and signed original agreements for all other law firm engagements. The City Attorney's Office will also maintain an information system of all law firm agreements, including the type of agreement, the law firm being utilized, the using department, the internal attorney managing the agreement, and the term of the agreement.

**REPLY AND IMPLEMENTATION SUMMARY
FOLLOW-UP REVIEW OF AUDIT OF PAYMENTS TO LAW FIRMS**

#	RECOMMENDATIONS	RESPONSE	CURRENT STATUS	IMPLEMENTATION DATE	AUDITEE COMMENTS
4.	Establish a policy and a method to ensure that written agreements are in force when the services are performed, and state whether any exceptions to this policy are appropriate. (MEDIUM)	Concur	Implemented	July 2008	Same reply as #1 above.
5.	Establish the responsibilities of the City Attorney's Office and the departments for monitoring compliance with amounts paid to law firms within the maximum limits authorized. (MEDIUM)	Concur	Implemented	July 2008	Same reply as #1 above.
6.	Establish procedures outlining the appropriate steps in the review and approval of law firm invoices, including the responsibilities of client departments. (MEDIUM)	Concur	Implemented	July 2008	Same reply as #1 above.