

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE transferring \$70,000.00 within the 2008 General Fund and authorizing the County Executive to execute an intergovernmental agreement with the City of Kansas City, Missouri, for the purpose of jointly funding a performance audit of the Kansas City and Jackson County Boards of Election Commissioners, at a cost to the County not to exceed \$70,000.00.

ORDINANCE #3995, May 19, 2008

INTRODUCED BY Scott Burnett, County Legislator

WHEREAS, during the most recent budget process, the County Executive recommended that a performance audit of the Kansas City and Jackson County Boards of Election Commissioners be conducted during 2008; and,

WHEREAS, the City of Kansas City's Auditor's Office has agreed to perform the audit in partnership with the County and the City's City Council is now considering an ordinance to authorize this participation; and,

WHEREAS, the total cost to the County to cover a portion of the staff time for the audit shall not exceed \$70,000.00, the cost to be charged to each respective election board budget on a pro rata basis; and,

WHEREAS, a transfer is necessary to place the required funds in the proper spending account; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, that the following transfer within the 2008 General Fund be and hereby is made:

<u>DEPARTMENT/DIVISION</u>	<u>CHARACTER/DESCRIPTION</u>	<u>FROM</u>	<u>TO</u>
General Fund KCEB General Election 001-5004	55020 - Salaries	\$23,000	
General Fund JCEB General Election 001-5006	55020 - Salaries	\$47,000	
General Fund Non Departmental 001-5101	55020 - Salaries		\$ 70,000

and,

BE IT FURTHER ORDAINED by the County Legislature of Jackson County, Missouri, that the County Executive be and hereby is authorized to execute the attached intergovernmental agreement with the City of Kansas City, Missouri, for the purpose of conducting a performance audit of the Kansas City and Jackson County Boards of Election Commissioners; and,

BE IT FURTHER ORDAINED that the Director of Finance and Purchasing be and hereby is authorized to make all payments, including final payment on the agreement.

Effective Date: This ordinance shall be effective immediately upon its signature by the County Executive.

APPROVED AS TO FORM:

John D. Hadler _____
Chief Deputy County Counselor County Counselor

I hereby certify that the attached Ordinance, Ordinance #3995 introduced on May 19, 2008, was duly passed on _____, 2008 by the Jackson County Legislature. The votes thereon were as follows:

Yeas _____ Nays _____
Abstaining _____ Absent _____

WITHDRAWN JUN 02 2008

This Ordinance is hereby transmitted to the County Executive for his signature.

Date Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance #3995.

Date Michael D. Sanders, County Executive

Funds sufficient for this transfer are available from the source indicated below.

ACCOUNT NUMBER: 001 5004 55020
ACCOUNT TITLE: General Fund
 KCEB General Election
 Salaries
NOT TO EXCEED: \$23,000.00

ACCOUNT NUMBER: 001 5006 55020
ACCOUNT TITLE: General Fund
 JCEB General Election
 Salaries
NOT TO EXCEED: \$47,000.00

5/19/08 _____
Date *Thomas J. Sanders*
Director of Finance and Purchasing

Intergovernmental Agreement

Jackson County, Missouri

And

**Office of the City Auditor
City of Kansas City, Missouri**

This Intergovernmental Agreement is entered into by Jackson County, Missouri, and the Office of the City Auditor of Kansas City, Missouri, on _____, 2008, for the purpose of conducting an audit of the Jackson County Board of Election Commissioners and the Kansas City Board of Election Commissioners, which provide services to the County and the City.

Scope Statement

1. A scope statement will be agreed upon by both the city and the county and provide the necessary focus for all stakeholders throughout the audit.
2. Any deviation from the scope statement will not be attempted by the City. It is understood that should information be gathered by the City indicating a potentially criminal act, such information may be forwarded to appropriate investigative or law enforcement agencies.
3. It is understood that the actions of employees of the City are not the responsibility of the County.
4. The City will conduct its audit work in accordance with the most recent Government Auditing Standards promulgated by the Comptroller General of the United States.

Access to Information.

5. The County and City are obligated to comply with the Missouri Sunshine Law, §610.010 et seq., RSMo. Work papers generated by the City will be retained by the City and made available to the County for review as necessary. Work papers generated by the City are closed records.

Obtaining Information.

6. Should it become necessary to use legal process to obtain information, dual subpoenas will be issued by the County under its authority, article II, §16.35, and by the City under its authority, §216, Charter of Kansas City, Missouri.

Public Information.

7. The City will designate a spokesperson through whom public comment, when appropriate, will be made. Before released or made, public statements will be agreed upon by both parties.

8. The County will attend a reasonable number of local meetings or presentations for City officials to present and explain the results of the audit. The City will attend a reasonable number of local meetings or presentations for County officials to present and explain the results of the audit.

Final Report.

9. The audit report will summarize the results of the audit work, recommendations for improvement, and areas for further study. A written response to the report will be sought if needed from appropriate city or county staff. The City and County may jointly present the report to appropriate City and County officials.

Post-Audit Review.

10. To enable the parties to continue to learn from these unique experiences of this intergovernmental agreement, representatives of the County and the City will meet and discuss the strengths and weaknesses of the procedures used to conduct the audit. Although it is expected that during the course of the audit issues of procedure will be resolved as they arise, the parties agree to thoroughly evaluate the process used to accomplish the audit in consideration of future intergovernmental audit opportunities.

Compensation

11. The City Auditor's Office will be compensated in the amount of \$70,000 from Jackson County.

JACKSON COUNTY, MISSOURI

APPROVED AS TO FORM:

County Counselor

CITY OF KANSAS CITY, MISSOURI
OFFICE OF THE CITY AUDITOR

GARY WHITE
City Auditor

APPROVED AS TO FORM:

WILLIAM GEARY
Assistant City Attorney

Jackson County Board of Election Commissioners
Kansas City Board of Election Commissioners
Scope Statement – May 14, 2008

Jackson County Board of Election Commissioners
Kansas City Board of Election Commissioners

The Jackson County Board of Election Commissioners is the election authority for Jackson County, Missouri, outside the corporate limits of Kansas City, Missouri. The Board is responsible for supervising the voter registration process, maintaining the computerized voter registration database, preserving the depository for campaign finance disclosure, and conducting all public elections for the State of Missouri, Jackson County and all political subdivisions within the jurisdiction except Kansas City, Missouri.

The Kansas City Board of Election Commissioners serves the voters of Kansas City within Jackson County. Board services include providing election results, sample ballots, polling place lists, district maps, campaign finance files, deputy registrar training, and election assistance.

Why audit the Jackson County Board of Election Commissioners and the Kansas City Board of Election Commissioners?

Committee Substitute for Ordinance No. 080477 directs the city auditor to conduct an audit of both the Jackson County Board of Election Commissioners and the Kansas City Board of Election Commissioners. It comes at the request of the Jackson County Executive and in recognition that such an audit would benefit the city if operational improvements are identified and successfully implemented.

Audit objectives

Our objective is to examine the timeliness and quality of board operations, including the methods used to tabulate and communicate election results, and steps taken by both boards to address reporting problems identified in previous elections. We intend to identify any modifications in election board operations that could improve the timeliness and quality of board operations and identify additional issues that might benefit from future audit work.

Audit scope and procedures

We will interview stakeholders, review records maintained by both boards to gain an understanding of their respective operations, and review relevant literature.

Anticipated release date

We plan to present the audit report to the Jackson County Legislature and City Council in July 2008.


REQUEST FOR LEGISLATIVE ACTION

Res/Ord No.:

Sponsor(s):

Date:

<p>SUBJECT</p>	<p>Action Requested <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Ordinance</p> <p>Project/Title: <u>Authorize the County Executive to execute an intergovernmental agreement with the City of Kansas City, Missouri for the purpose of conducting a performance audit of the Kansas City Election Board and the Jackson County Election Board, at a cost of \$70,000; and transferring \$23,000 from the Kansas City Election Board General Elections Costs account (001-5004-5020) and \$47,000 from the Jackson County Election Board General Elections Costs account (001-5006-5020) to the General Fund Non Departmental Other Professional Services account (001-5101-6080).</u></p>								
<p>BUDGET INFORMATION <i>To be completed By Requesting Department and Finance</i></p>	<table border="1" data-bbox="337 646 1219 810"> <tr> <td>Amount authorized by this legislation:</td> <td>\$70,000</td> </tr> <tr> <td>Amount previously authorized:</td> <td>\$0.00</td> </tr> <tr> <td>Total amount authorized after this legislative action:</td> <td>\$70,000</td> </tr> <tr> <td>Source of funding (name of fund) and account code number</td> <td>001-5004-5020 001-5006-5020</td> </tr> </table> <p><input type="checkbox"/> No budget impact (no fiscal note required)</p>	Amount authorized by this legislation:	\$70,000	Amount previously authorized:	\$0.00	Total amount authorized after this legislative action:	\$70,000	Source of funding (name of fund) and account code number	001-5004-5020 001-5006-5020
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Source of funding (name of fund) and account code number	001-5004-5020 001-5006-5020								
<p>PRIOR LEGISLATION</p>	<p>Prior ordinances and (date): N/A</p> <p>Prior resolutions and (date): N/A</p>								
<p>CONTACT INFORMATION</p>	<p>RLA drafted by (name and title): Shelley Kneuvean, Deputy Chief Administrative Officer</p>								
<p>REQUEST SUMMARY</p>	<p>During the budget process last year, there were several discussions with the two election boards serving Jackson County, the Kansas City Election Board and the Jackson County Election Board. Various issues were raised during these discussions and as a result, the County Executive expressed an interest to conduct a performance audit of both election boards during 2008. Jackson County fully funds 100% of the operations of the Jackson County Election Board (FY08 budget of \$1,702,447) and the 50% of the operations of the Kansas City Election Board (FY08 budget of \$1,078,603). This is in addition to the actual election costs.</p> <p>In order to accomplish the audit in a timely manner and in partnership with the City of Kansas City, Missouri who funds the other 50% of the operations of the Kansas City Election Board, the County administration began discussions with the City Auditor for the City of Kansas City. The City agreed to perform the audit in partnership with the County and presented an ordinance to the Council Finance & Audit Committee on May 14 and the Mayor and City Council on May 15 for adoption. The cost to the county to cover a portion of the staff time for the audit is \$70,000. This cost will be charged to each respective election board budget on a prorata basis.</p> <p>Both election boards have agreed to work in partnership during this audit process. The main focus of the audit will be the timeliness and quality of election results, the process of communicating with the public, and identification of other best practices. Many issues are likely to be reviewed including federal voting law requirements, technology issues, volunteer and staff recruitment, etc. The Auditor has indicated they will include recommendations on other audit areas for review as part of their final product.</p> <p>The audits will commence in June and are targeted for completion late summer/early fall in hopes to provide adequate time prior to the November elections to make any short term changes to improve efficiencies or effectiveness.</p>								

ATTACHMENTS	Intergovernmental Agreement between Jackson County and the City of Kansas City, Missouri Scope of Services City of Kansas City, Missouri Ordinance	
REVIEW	Department Director: N/A	Date:
	Finance (Budget Approval): <i>If applicable</i>	Date: 5/19/09
	Division Manager: 	Date: 5/19/09
	County Counselor's Office:	Date:

Fiscal Note (to be verified by Budget Office in Finance Department)

- This expenditure was included in the annual budget.
- Funds for this were encumbered from the _____ Fund in _____.
- There is a balance otherwise unencumbered to the credit of the appropriation to which the expenditure is chargeable and there is a cash balance otherwise unencumbered in the treasury to the credit of the fund from which payment is to be made each sufficient to provide for the obligation herein authorized.
- Funds sufficient for this expenditure will be/were appropriated by Ordinance # _____
- Funds sufficient for this appropriation are available from the source indicated below.

Account Number:	Account Title:	Amount Not to Exceed:
001-5004-5020	Kansas City Election Board General Election Costs / Salaries	\$23,000
001-5006-5020	Jackson County Election Board General Election Costs / Salaries	\$47,000

- This award is made on a need basis and does not obligate Jackson County to pay any specific amount. The availability of funds for specific purchases will, of necessity, be determined as each using agency places its order.
- This legislative action does not impact the County financially and does not require Finance/Budget approval.

JACKSON COUNTY BUDGET ADJUSTMENT DOCUMENT

TO: _____
 FROM: _____
 DATE: _____
 REASON: _____

(Internal Use Only)	
Fiscal Yr:	_____
Ref #	_____
Description:	_____
Control Total:	_____

- One Time Expenditure
- Annual Expense that will be adjusted for in next years budget

In accordance with the County Code, Chapter 5 Section 570.9, please approve the following budget transfer:

		(Internal Use Only)	
TO:		Description:	Misc. Codes:
<u>001 - 5101 - 6080</u>	<u>\$ 70,000</u>	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
FROM:			
<u>001 - 5004 - 5020</u>	<u>\$ 23,000</u>	_____	_____
<u>001 - 5006 - 5020</u>	<u>\$ 47,000</u>	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____
_____	\$ _____	_____	_____

 Division Manager _____ County Executive

INTERNAL OFFICE USE ONLY			
Prepared By: _____	Date: _____	_____	_____
Approved By: _____	Date: _____	_____	_____
Approved By: _____	Date: _____	_____	_____