OFFICE OF THE CITY CONTROLLER

CITY OF HOUSTON

2015 ENTERPRISE RISK ASSESSMENT

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OFFICE OF THE CITY CONTROLLER
CITY OF HOUSTON
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November 18, 2015

The Honorable Annise D. Parker, Mayor
City of Houston, Texas

SUBJECT: **REPORT #2016-04**
CITY OF HOUSTON – 2015 ENTERPRISE RISK ASSESSMENT

Dear Mayor Parker:

I'm pleased to submit to you the Enterprise Risk Assessment (ERA) performed by the Controller's Office Audit Division during Fiscal Year (FY) 2015. As you are aware, this is a process that supports our efforts in developing the Annual Audit Plan (see Report #2016-01) and deploying the necessary resources to execute.

As noted in last year's ERA report (#2015-08) the process going forward is being performed annually by selecting and updating five to six departments each fiscal year. This approach provides full coverage of all City Departments over a four to five year period rather than re-perform the entire process every year. Our methodology is consistent with professional standards and considers available resources, cost-benefit, and will allow us to advance the quality of the assessment each cycle.

In selecting the departments to update, we identified and considered several factors, including "Notable Changes since the Previous Risk Assessment" (See Executive Summary, p.2). Based on this, the six departments selected and updated for the FY2015 ERA were:

- City Secretary (CSC)
- General Services Department (GSD)
- Housing and Community Development Department (HCDD)
- Houston Emergency Center (HEC)
- Legal Department (LGL)
- Office of Business Opportunity (OBO)

The ERA Report contains two sections: Executive Summary and Separate Risk Profiles organized by key business processes within each department. There are two primary perspectives that are graphically presented within the Executive Summary, and shown in detail within each Risk Profile. These perspectives are described as follows:

KEY BUSINESS PROCESSES – analyzed by common functions performed across the organization, which can reveal potential efficiencies, overlap, redundancies, synergies, and leverage of resources. This perspective is looking at activities that the City performs without consideration of its organizational structure; and

DEPARTMENTAL - analyzed in terms of the impact and likelihood of risk associated with the organizational design in executing the City's overall mission and objectives.

We appreciate the cooperation and professionalism extended to the Audit Division during the course of the project by personnel from CSC, GSD, HCDD, HEC, LGL, and OBO.

Respectfully submitted,

Ronald C. Green
City Controller

xc: City Council Members
        Chris Brown, Chief Deputy City Controller
        Christopher Newton, Chief of Staff, Mayor's Office
        Kelly Dowe, Chief Business Officer, Mayor's Office
        Harry Hayes, Chief Operating Officer, Mayor's Office
        Andy Icken, Chief Development Officer, Mayor's Office
        Courtney Smith, City Auditor, Office of the City Controller

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EXECUTIVE SUMMARY

PURPOSE AND INTRODUCTION

The Audit Division within the Office of the City Controller adheres to professional standards issued by the Government Accountability Office (GAO's *Yellowbook*) and the International Standards of the Professional Practice of Internal Auditing (*Redbook*) per the Institute of Internal Auditors (IIA). Both sets of standards require a risk-based approach to identify the scope and objectives of the audit planning and to properly design audit procedures. The *Redbook* specifically requires an Enterprise Risk Assessment (ERA) process be performed annually as a primary driver to support the annual audit plan, while the *Yellowbook* requires that risk be considered at the engagement/process level.

As such, the Audit Division applies risk-based methodology in the following manner:

- Annual ERA on all major processes within five to seven departments, which then provide a basis for input to the Audit Plan (See Report # 2016-01 FY2016 Controller's Audit Plan);
- Risk Assessment procedures at the Engagement/Audit project level; and
- Risk Consideration in rendering conclusions and determining the impact and magnitude of findings and preparing the final audit report.

BACKGROUND AND METHODOLOGY –

Previous to 2010, the Audit Division outsourced its risk assessment process to external consultants and utilized the results provided in a report to assist in developing the annual audit plan. The previous risk assessments had been performed in 1994, 1999, and 2004 respectively. In FY2010, the Audit Division conducted an ERA internally utilizing approximately three full-time equivalents (FTEs) and assessed all City Departments. Since then, the process is being performed annually by selecting Departments on a rotational basis for efficiency and to ensure full coverage of all City Departments over a four to five year period. The ERA process has also expanded to include additional considerations along with the Department Risk Profiles. The FY2015 ERA began with preliminary planning, a review of prior risk assessment reports, consideration of Audit Reports issued during the fiscal year, and the following components as impacted during the fiscal year.

COMPONENTS OF THE ANNUAL ERA PROCESS:

- Notable Changes
    - Significant Events and
    - Structural and Operational Changes (new departments, creating new entities, changes to processes, consolidation, etc.)
- Consideration of Significant Information Technology and Systems
- Department Risk Profile Updates

NOTABLE CHANGES

Applying the risk based methodology as noted above in preparation of the FY2015 Annual Audit Plan, the Audit Division considers significant changes of events, operational and/or business processes, as well as changes in departmental leadership that have occurred since the last risk assessment update. These changes, whether individually or collectively, may have an effect on the way the City conducts business operationally and the resources available. The Audit Division considers these factors in preparation of the Annual Audit Plan.

SIGNIFICANT EVENTS AND OPERATIONAL CHANGES SINCE THE FY2014 ENTERPRISE RISK ASSESSMENT UPDATE (ERA) – include the following:

- On September 5, 2014 the Mayor directed the Houston Planning Commission to create the City's first general plan. The approach for preparing the general plan was to build on existing plans, studies, policies, practices and regulations that make Houston a prosperous, healthy and sustainable city. The existence of a general plan will allow the City to better coordinate resources, create opportunities for innovative partnerships and provide a path to achieve identified goals."

- On December 5, 2014, the City approved new financial policies to promote fiscal responsibility and transparency. The policies are to serve as guide for improved financial management and heightened accountability, with more focus on making sure today's decisions are sustainable in the future. The new policies include the following:
    - an increase in the City's minimum financial reserves to hedge against risk
    - clearer communication to council members and the public regarding decisions on budgeting and spending public funds
    - greater emphasis on long-term planning and forecasting to identify and anticipate budgetary challenges before they become unwieldy

- On December 16, 2014 - The Houston Department of Health and Human Services (HDHHS) announced that it achieved national accreditation through the Public Health Accreditation Board. HDHHS became the first health department in Texas and the second in a large U.S. city to earn national accreditation. The national accreditation program, jointly supported by the Centers for Disease Control and Prevention and the Robert Wood Johnson Foundation, sets standards against which the nation's more than 3,000 governmental public health departments can continuously improve the quality of their services and performance.

- In January 2015 the City joined Entrepreneurs' Organization-Houston in an effort to encourage veterans to become business owners with the first-ever ***Entrepreneur's Organization (EO)-Houston Veterans Business Battle***. This business plan competition is dedicated to establishing successful veteran-owned companies. The inaugural competition resulted in fifteen (15) finalists.

- On January 21, 2015, the Mayor announced the appointment of Lynette K. Fons, the City's first Chief Compliance officer. The position reports directly to the Mayor. The Chief Compliance Officer will provide oversight and support to City Departments regarding the complex regulatory environment governing Houston to ensure city employees are aware of these requirements, the required reporting is done in an efficient and timely fashion, and that ethical standards are adhered to.

- During 2015, the 2015-2017 City of Houston Annexation Plan was developed which proposes to annex for general purposes two areas made up of certain territory located within the extraterritorial jurisdiction of the City of Houston. Area one is located east of the city limit line and west of the San Jacinto River and is generally identified as the San Jacinto River Industrial District. Area two is located north of the Navigation District, as identified by the City of Houston Ordinance dated April 13, 1913, and is generally identified as the Jacintoport Industrial District.

- On July 23, 2015, the City of Houston announced it will receive the amount of $12,155,549 representing its own share of the $18.7 billion settlement to resolve claims arising from the 2010 Deepwater Horizon incident. The money is for lost hotel and sales tax revenues.

STRUCTURAL CHANGES TO THE RISK UNIVERSE -

Changes to the Risk Universe are considered when for example: there are Departmental and/or management structure changes; functions/responsibilities/processes are added, or eliminated; and consolidation, centralization or decentralization occurs between Departments or on a City-wide basis. In addition, the Audit Division must consider the Risk Universe of the increasing number of Local Government Corporations (LGC) being created on the City's behalf, as well as other forms of Component Units (**See description below**).

AUDITABLE ENTITIES – Auditable Entities for risk assessment purposes are defined as areas upon which audits or reviews can be conducted by internal or external auditors. These functions or activities may also be considered key business processes or defined organizational structures, as described in more detail below. Changes that occurred in the risk universe included:

- In FY2015, the Mayor appointed a new City Attorney, and a new Director for the Fleet Management Department (FMD);
- During FY2015, the Single Family and Multifamily operations of the Housing and Community Development Department began reporting to the same Deputy Director.
- The Tax Increment Reinvestment Zone (TIRZ) Affordable Housing Set-Aside program was also moved from the City of Houston Finance and Administration to Housing and Community Development Department.

COMPONENT UNITS - Component Units are defined by the Governmental Accounting Standards Board (GASB)[1] as a related entity whose leadership/management is controlled and/or appointed by a primary government (e.g. City of Houston) and who is dependent on the primary government financially or who would not exist if the primary government did not exist. In determining whether a particular legally separate entity is a component unit of a primary government, there are three specific tests that involve:

- Appointment of the unit's governing board;
- Fiscal dependence on the primary government; and
- The potential that exclusion would result in misleading financial reporting.

Most Component Units of the City are responsible for obtaining and issuing audited financial statements, which are submitted to the City for reporting purposes. Component Units are reported in the City's Comprehensive Annual Financial Report (CAFR). Blended component units (although legally separate entities) are, in substance, part of the City's operations and they provide services exclusively or almost exclusively for the City. In addition, both discretely presented component units - governmental and business-type are presented in the CAFR.

The City considers a Component Unit to be major, thus presented discretely, if assets, liabilities, revenues or expenses exceed 10% of that Component Unit's class and exceed 5% of all Component Units combined.

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[1] GASB Statement No. 14, *The Financial Reporting Entity;* GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units;* and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and No. 34*.

ADMINISTRATIVE POLICIES AND PROCEDURES, EXECUTIVE ORDERS, AND MAYOR'S POLICIES – The City Charter, Article VI gives the Mayor power and the duty to exercise administrative control over all departments of the City, which include the authority to sign into effect Administrative Policies and Procedures (APs), Executive Orders (EOs), and any Mayor's Policies (MPs). The Code of Ordinances states that Administration & Regulatory Affairs Department (ARA) has been designated by the Mayor as having the responsibility for the development and implementation of City-wide policies, regulations, and procedures.

Using the risk criteria shown below, the Audit Division performed an initial review and risk ranked the APs, EOs, and MPs based on their significance or level of impact of the policy to City-wide operations. Each department was then risk rated based on the level of the department's operational risk exposure. These ratings were combined to determine the overall risk rating for each of the policies and these policies were then categorized by: 1) Administrative, 2) Public Service, 3) Development and Maintenance, Human & Cultural and Other. A total of 117 policies were reviewed:

RISK CRITERIA
- Complexity of Operations
- Council & Public Interest
- Financial Impact/Concerns
- Human Resources Concerns
- Regulatory and/or Compliance Risk/Concerns
- Technology Concerns
- Time Since Last Audit
- Mission Criticality
- Internal Control Consideration (as reported by management)
- Legal Claims
- Public and Employee Safety Concerns

CONSIDERATION OF SIGNIFICANT INFORMATION SYSTEMS

Utilizing a risk-based approach as required by the standards, the Audit Division will consider the City's information technology systems that have been implemented, as well as the technology initiatives that are being developed, which affect operational/business processes. The Audit Division took into consideration Information Technology projects and initiatives being developed for City-wide and department(s) use. Projects and initiatives in various stages of development are:
- Utility Customer Service Billing System (Hansen);
- Data Center Consolidation Phase 1 completed;
- Enterprise Resource Planning System (ERP) - Ongoing;
- Network Telephony & Call Center;
- HEC Nicelog Recording System;
- Infor Enterprise Solution.

DEPARTMENT RISK PROFILE UPDATES

Departmental assessment update candidates were selected and structured based on available resources, time constraints, and cost-benefit considerations. The departmental portion of the ERA performed during FY2015 utilized three professional staff from the Audit Division who performed reviews of the selected Department's responses from prepared questionnaires and

any follow-up questions, and interviews with key operational and management personnel from the following six City Departments:

- City Secretary Department (CSC)
- General Services Department(GSD)
- Housing and Community Development Department (HCDD)
- Houston Emergency Center (HEC)
- Legal Department
- Office of Business Opportunity (OBO)

The process was performed using three basic components: Data gathering, Analysis, and Output as shown in Table 1 and further explained the remaining sections

Table 1 – Department Risk Profile Update - Components

DATA GATHERING	ANALYSIS	OUTPUT
Previous Risk Assessments *Changes to the Dept Structure/Operating Unit Process since Last ERA* *Mission Statement* *Organizational Structures* *Business Objectives* *Develop Questionnaires* Financial Data City and Department Websites *Interviews*	*Analyze Questionnaire responses and follow-up with questions/interviews/discussions* *Identify Key Business Processes and related changes* *Identify Potential Risks* *Identify Risk Management techniques as stated by management* *Map identified risks to stated risk management techniques* *Evaluate process significance to the Department and overall City operations* *Perform Department-level risk assessments and validate with management*	*Updated City-wide business risk profile* *Audit Division Planning tool*

KEY BUSINESS PROCESSES –

In context of the ERA, "Key Business Process" (KBP) is defined as a vital business procedure, function or activity on which a Department spends a significant amount of financial or personnel resources to perform, or an activity over which they have primary responsibility within the City. Key Business Processes also represent areas upon which audits or reviews can be conducted by internal auditors or external consultants.

While the City-wide analysis identified 145 total key business processes, it was discovered that 19 of them were *common* throughout most Departments, so they were grouped together for more efficient analysis. Thus Graph 2 provides a perspective to see potential efficiencies, overlap, redundancies, synergies, and leverage of resources when looking at activities that the City performs without consideration of its organizational structure[2] (*For a contrasting perspective, see Graph 1*)*.*

The common KBPs are identified as follows:

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[2] The ratings were determined by applying each KBP within each Department to the weighted criteria identified in the ERA Process Section. A "High" rating indicates that conditions and events which prevent the City from achieving its objective(s) within that process could have a significant impact. This is measured in terms of disruption to essential services, financial loss, ability to protect public health and safety, impediments to economic development, or negative perception. In contrast, a "Low" rating indicates that the impact of such an occurrence would be minimal or the likelihood of occurrence is remote.

- Administration
- Communications
- Compliance
- Customer Service
- Disaster Recovery
- Facilities Management
- Financial Management
- Fleet Management
- Grant Management
- Human Resources (HR)
- Inventory/Materials Management
- Information Technology (IT)
- Payroll
- Procurement
- Project/Construction Management
- Public Safety
- Records Management
- Revenue Generation (and Collection)
- Security
- ***Specific Operational***

NOTE: 'Specific Operational' *is made up of processes that are unique to the operations of the various Departments (e.g. "Call-Taking" for the Houston Emergency Center (HEC), "Certification" of Minority, Women, and Disadvantaged Business Enterprise (MWDBE) for the Office of Business Opportunity (OBO), "Collection" for Solid Waste Management, etc.). For purposes of the report '**Security'** was combined primarily within '**Public Safety'**.*

RISK IDENTIFICATION AND RATINGS –

It is important to clarify the factors used in determining the levels of risk as presented in the departmental risk assessments. For audit purposes, risk is evaluated by distinguishing between types of risk. For purposes of the ERA and its support for the Annual Audit Plan, the following definitions are provided:

INHERENT RISK – the perceived likelihood and impact associated with an entity or activity that exists simply from the perspective of its current environment. This assumes no significant actions taken by management to mitigate (address) those risks. For example, the City has *inherent risks* associated with its geographic location, funding sources, population, global economy, structure of federal and state government, etc. This can then begin to be refined to the Departments within the City government.

CONTROL RISK – the perceived likelihood and impact of deficiencies in management controls put in place to ensure the achievement of objectives, protection of assets, financial reporting, etc. These are based on managerial decision-making, risk management techniques and strategy, which are generally within the accountability and control of operational management.

For example the design of the organizational chart, structure of reporting lines, and development of major processes to execute the mission and objectives are high-level examples of management controls and risk management techniques.

RESIDUAL RISK – the level of impact and likelihood of an adverse event occurring to impede the City, Department, and/or Key Business Processes from achieving success *after identifying and testing of management (internal) control structure*.

AUDITOR RISK – this is the probability that the Auditor will render erroneous conclusions to the audit objectives based on; insufficient and/or inappropriate evidence, lack of reasonable auditor judgment, lack of proficiency or competency, lack of sufficient resources or tools to perform substantive procedures. This risk category comes into play during audits of Departments, Sections, Divisions, or Key Business Processes.

The ERA considered primarily inherent risks, with limited identification of control risk as self-reported by management. We did not substantively test specific management controls in detail and therefore, do not render an opinion on the effectiveness of design
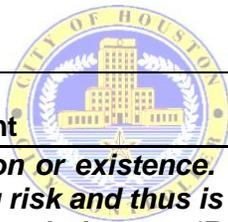
nor the efficiency in implementation or existence. The ratings do not imply a judgment on how management is addressing risk and thus is not a specific assessment of management performance nor concludes on 'Residual Risk'. The actual projects[3] performed will allow us to test more comprehensively where necessary. Additionally, as we continue the annual ERA, we will be able to bring the assessment to a deeper level, and thus help us to effectively adjust our course and focus our efforts.

The ratings were determined by applying each Key Business Process within each Department to the weighted criteria identified below. For example, a "High" rating indicates that conditions and events which prevent the City from achieving its objective within that process could have a significant impact in terms of disruption to essential services, financial loss, ability to protect public health and safety, impediments to economic development, or negative perception. In contrast, a "Low" rating indicates that the impact of such an occurrence or aggregated occurrences would be minimal.

The following graphs summarize the Audit Division's assessment of risk from two different perspectives: (1) Department and (2) Key Business Process (KBP). *Each KBP was evaluated within each department and then rated based on the same weighted criteria as shown on page 5*.

GRAPH 1 –OPERATIONAL RISK PROFILE BY DEPARTMENT[4] –


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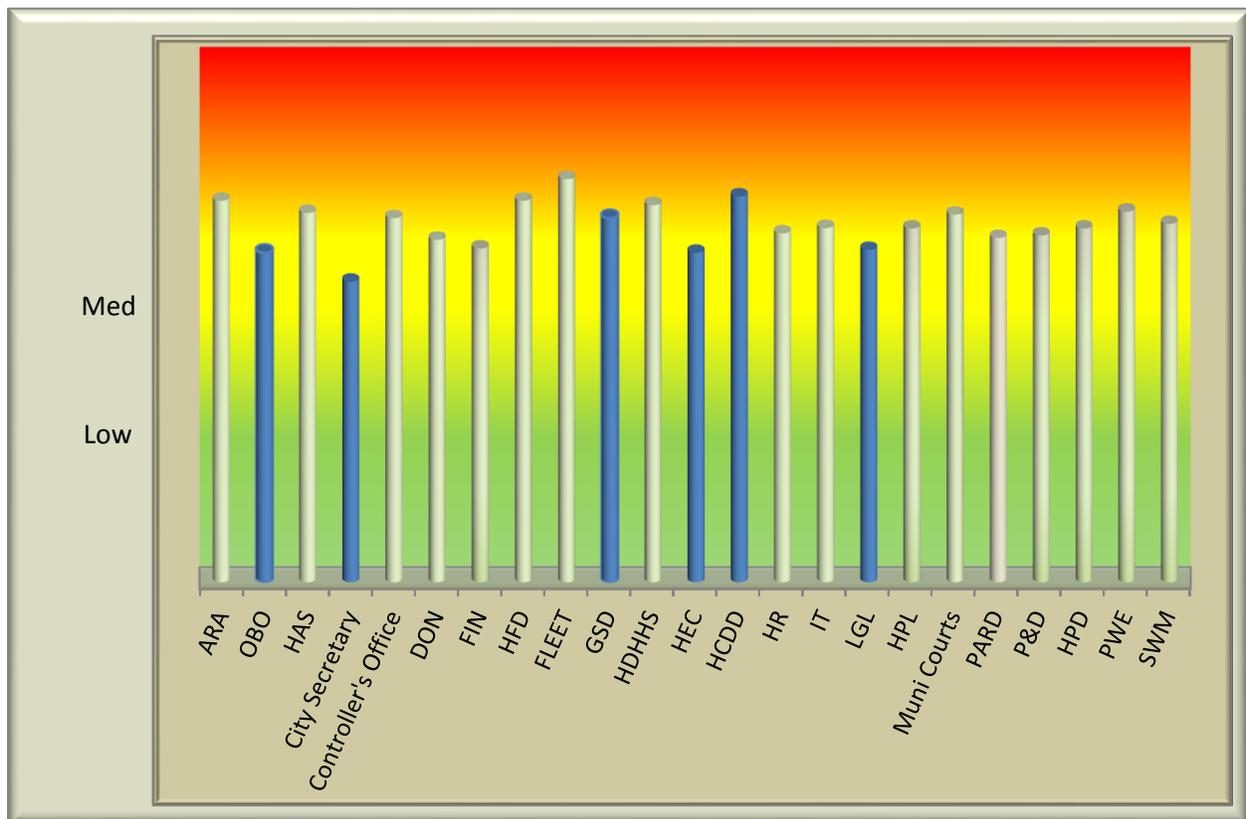
[3] NOTE: Where the term 'projects' is used in the Audit Plan, this includes audits, reviews, monitoring, and other ongoing procedures, etc.
[4] The blue vertical bars represent the 6 departments updated for the FY2015 ERA.

Evaluating all of these various factors provides indicators on prioritizing the potential projects for the upcoming year. In other words, this points us in the direction of "*what*" to audit. We then identify the available resources to determine the volume of activity to include in our plan.

GRAPH 2 – OPERATIONAL RISK PROFILE BY KEY BUSINESS PROCESS[5] –
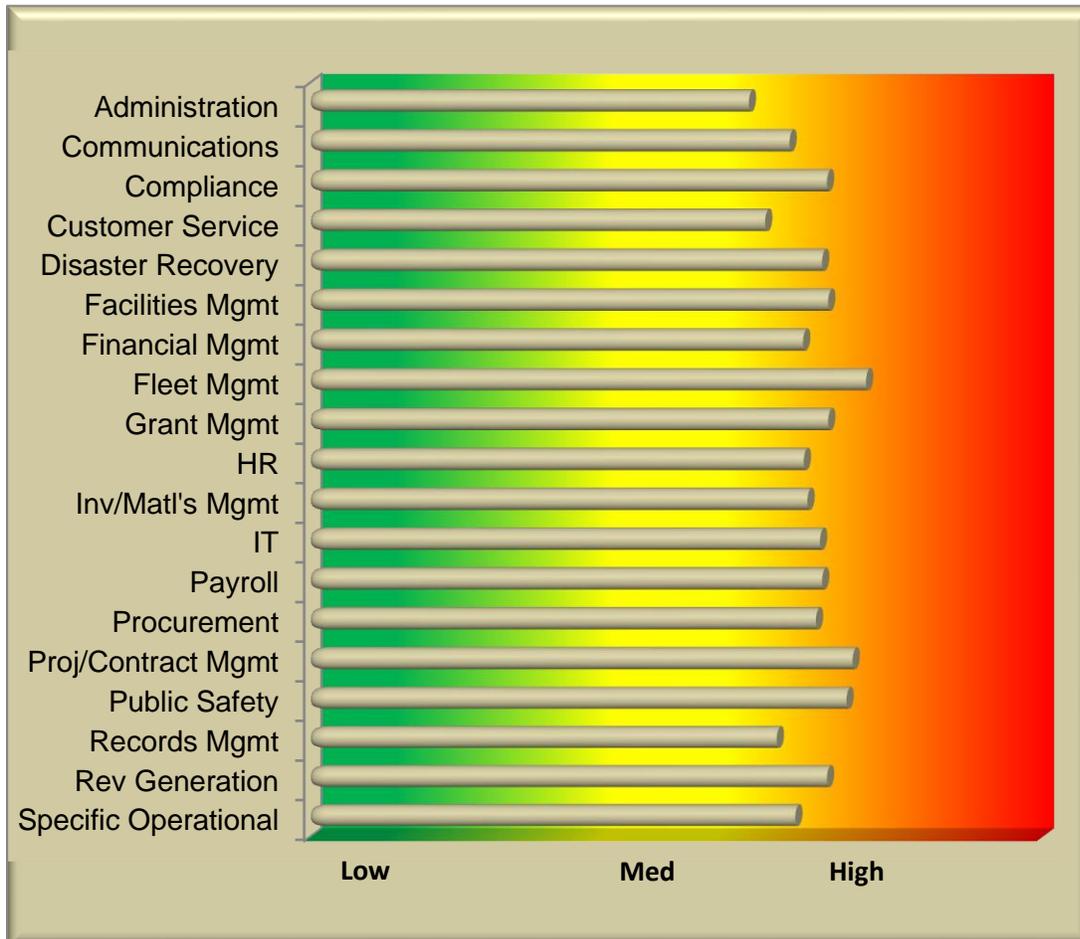
The risk assessment revealed that the areas of Compliance, Facilities Management, Fleet Management, Grant Management, and Project/Contract Management fall within the high risk category (See *Graph 2 above*).

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[5] **'Specific Operational'** is comprised of those key business processes that are unique to the operations of the various Departments (e.g. "Call-Taking" for the Houston Emergency Center (HEC), "Certification" for Minority, Women, and Disadvantaged Business Enterprise (MWDBE) for the Office of Business Opportunity (OBO), "Collection" for Solid Waste, etc.).

OUTPUT –

The primary output of the ERA is to utilize the risk profile as one of the catalysts in designing the Controller's Office Annual Audit Plan (See Report 2016-01 Controller's Fiscal Year 2016 Audit Plan). As the risk profile of the City changes, it is reflected in the selection of some of the Audits to perform for FY2016. Projects that the Audit Division will audit from the Annual Audit Plan include High Risk business processes identified above, for example: Compliance, Facilities Management, Grant Management, and Project/Contract Management, which reside within the following Departments: General Services Department (GSD); and Housing and Community Development Department.[6]

ACKNOWLEDGEMENT AND SIGNATURES –

The Project Team would like to express our appreciation to the participating Departments and their representatives who gave their time and efforts. Their input was and is critical to the success of this annual assessment by actively responding to questionnaires, interviews, discussions, and review of data presented in this report. It was evident throughout the process that the City continues to have a significant number of qualified professionals who serve the constituency by providing quality services in an economically challenged environment and who are proud of the work that they do.
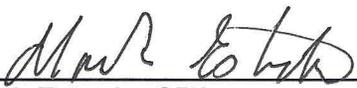
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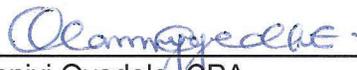
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City Auditor

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[6] Where the term "Projects" is used in the Audit Plan, this includes audits, reviews, and other ongoing procedures, etc. See REPORT 2016-01 FY2016 CONTROLLER'S ANNUAL AUDIT PLAN, which was released in September 2015.

UPDATED DEPARTMENT RISK PROFILES

City Secretary Department (CSC)

Mission and Objectives

The City Secretary keeps, records, and preserves the minutes and proceedings of the City Council, which is the governing body of the City of Houston (the "City").

Notable Changes since the Previous Risk Assessment

A previous risk assessment of the Office of the City Secretary took place in fiscal year 2012. Since that assessment, no significant changes have been made to the operations of the City Secretary. However, following the passage of ordinance 2015-668 by City Council on July 8, 2015, the City Secretary's office is in the process of transitioning the function of opening procurement bids to the Chief Procurement Officer within the Strategic Procurement Division of the Finance Department.

Significant Activities

This department acts as reading and recording clerk to City Council and is subject to regulations and guidelines as stated in the City Charter, Code of Ordinances, Texas State Law and the Texas Election code. Activities include:

- Preparing City Council meeting agendas;
- Recording and preserving the minutes of City Council proceedings;
- Administering City elections;
- Processing City Council motions, resolutions, and ordinances;
- Processing all authorized documents such as deeds, easements, contracts, etc.;
- Receiving and compiling campaign filings and campaign contribution reports.

Fiscal Year 2014 Financial Data

During FY2014, the City Secretary's Office managed a budget of $869 thousand and had expenditures totaling $755 thousand, all of which is funded through the General Fund. Graphical representations of the revenues and expenditures depict the amount and source of each.

City Secretary Department (CSC)

Revenues (000s)

Charge for Services, $10.00, 100%

Expenditures (000s)

Personnel Services, $662 88%

Other Services and Charges, $85 11%

Supplies, $7 1%

Key Process	Potential Risks	Reported Risk Management Techniques	Risk Rating
Communication	- Insufficient resources - Untimely / inaccurate communication - Computing system / server failure - Non-compliance with City Charter or City Ordinances	- Meeting dates and deadlines are communicated - Meetings are recorded - Two personnel attend meetings - In-house training for staff	Medium
Elections	- Non-compliance with local, state, or federal election regulations - Lack of resources	- Election administration is co-sourced - Staff trained on election administration requirements	Medium
Records Management	- Non-compliance with City Ordinances - Inability to safeguard records - Inability to access archived records - Loss of data - Natural disaster or other catastrophic event	- Records stored in secure facilities - IT backup	Medium

General Services Department (GSD)

Mission and Objectives

GSD's mission is to provide leadership and best practices in real estate, design, construction, property management, security, and resource conservation to City departments and residents in a safe, reliable, and fiscally responsible manner.

Notable Changes since the Previous Risk Assessment

A previous risk assessment of the General Services Department took place in fiscal year 2011. Since that assessment, the number of GSD managed facilities has increased; however electricity and energy related functions have been moved to the Finance Department. GSD transferred 4 FTEs to the Finance Department effective April 14, 2014. Finance is responsible for administering the electricity and natural gas accounts for the City. They are also responsible for overseeing procurement contracts, forecasting, payable and financial reporting. The role of Energy Management will remain the responsibility of GSD. This role includes managing energy from a property management aspect by integrating electronic analysis of data with on-site monitoring to identify equipment and operational deficiencies in order to optimize the City's energy use. All changes to the Department's operations were fully implemented as of July 2014.
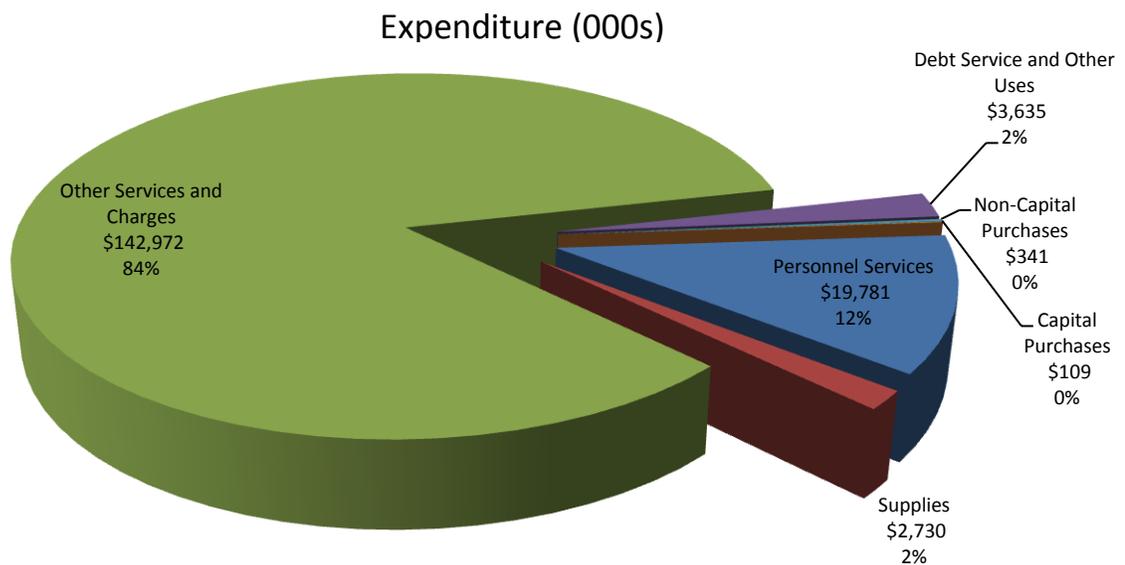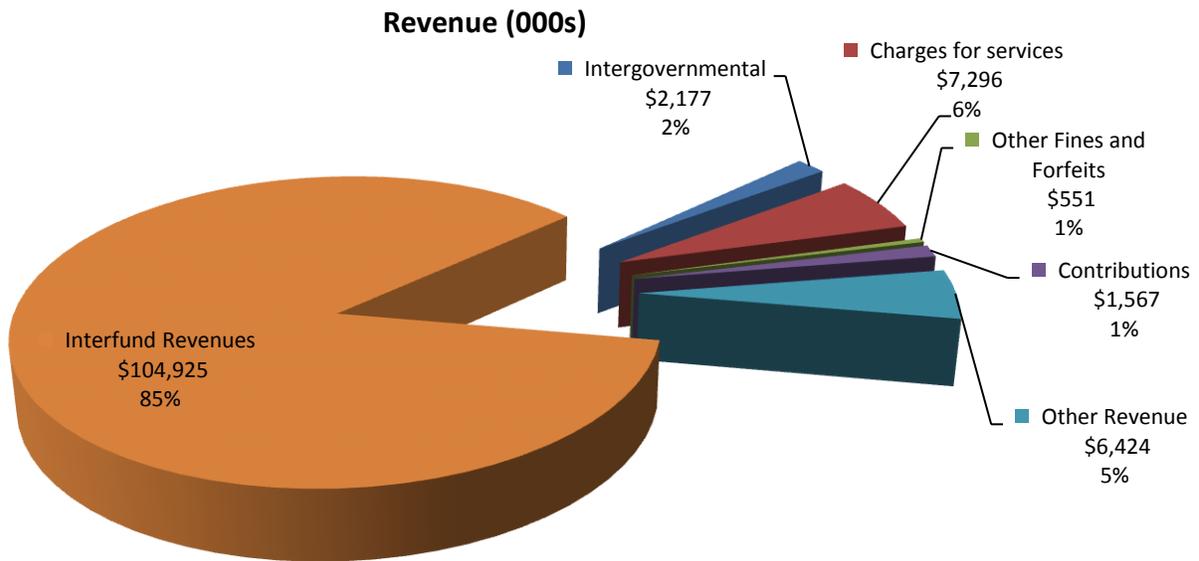
Significant Activities

GSD supports the operational needs of client departments through centralized management of property, security, real estate, environmental programs, and project management for renovations or construction related to Capital Improvement Projects. Operational decisions in client departments impact the daily allocation and deployment of resources made by GSD. Significant activities of GSD include:

- ▪ Maintaining and managing property for over 332 city owned or leased facilities;
- ▪ Reviewing and revising periodic disaster recovery / business continuity plans;
- ▪ Managing energy and energy conservation efforts;
- ▪ Performing environmental inspections, evaluations, and remediation or abatement of contaminated materials;
- ▪ Providing oversight of physical security for various properties;
- ▪ Administering and maintaining photo identification badges for access control; and
- ▪ Providing financial transaction accountability to all client departments for activities managed through the department.

Fiscal Year 2014 Financial Data

During Fiscal Year 2014 GSD's total revenue was $122.9M with expenditures for the same period totaling $169.5M. Graphical representations of the revenues and expenditures below depict the amount and source of both revenues and expenditures.

General Services Department (GSD)

Revenue (000s)

- Intergovernmental $2,177 2%
- Charges for services $7,296 6%
- Other Fines and Forfeits $551 1%
- Contributions $1,567 1%
- Other Revenue $6,424 5%
- Interfund Revenues $104,925 85%

Expenditure (000s)

- Debt Service and Other Uses $3,635 2%
- Non-Capital Purchases $341 0%
- Capital Purchases $109 0%
- Personnel Services $19,781 12%
- Supplies $2,730 2%
- Other Services and Charges $142,972 84%

Note: Totals include citywide electricity and natural gas.

Key Business Risk Areas

Key Process	Potential Risks	Reported Risk Management Techniques	Risk Rating
Facilities Management	- Unsafe buildings - Unknown history of infrastructure maintenance - Ineffective preventive maintenance - Insufficient building services - Catastrophic events	- Computerized Maintenance Management System - Tracking of operational costs - Monitor percentage completion of work orders and special projects	High
Project / Contract Management	- Inadequate project specifications - Ineffective change order management - Improper contractor solicitation	- Consultants required to have Errors and Omissions Insurance - City Engineer Policies and Procedures address contract management procedures - Project Status Reports are reviewed and analyzed - Policies and procedures for soliciting contractors and consultants	High
Compliance	- Non-compliance with contractual stipulations - Vague contract language - Non-compliance with PCI requirements - Non-compliance with local or DOL regulations - Lack of environmental compliance · Ineffective or inadequate adherence to building codes	- Legal Department assists with drafting of contracts - Contracts are managed by end-users - Environmental manager handles inspections and manages reporting - City Engineer reviews compliance to applicable circular(s)	Medium
Disaster Recovery	- Inability to access facilities - Inability to establish safe working environment - Loss of computing and operational equipment - Loss of data	- Established city-wide recovery plans - Periodic update of plans	Medium
Financial Management	- Reduced funding - Inaccurate or untimely recording of financial transactions	- Monthly monitoring and reconciliation of reports - Analysis of expenditures - Review of job tasks and	Medium

	▪ Budget overruns ▪ Lack of accounting skills	completion dates ▪ Regular audits	
Inventory Management	▪ Lack of inventory availability to complete work orders ▪ Failure of computerized system ▪ Ineffective management of warehouses	▪ Integrated work order planning process ▪ Manual inventory lists kept for each warehouse location	Medium
Revenue Generation	▪ Access to cash collections ▪ Inaccurate / incomplete title searches ▪ Unauthorized property sales	▪ Formally documented cash handling procedures ▪ Analysis and reconciliation of periodic reports ▪ Audit capability built into systems ▪ Use of internal and external real estate professionals ▪ Formal property sales process	Medium
Security	▪ Inadequate monitoring ▪ Insufficient staffing ▪ Unidentified/unauthorized persons in secured areas ▪ Unauthorized access to computer systems or confidential information ▪ Facilities vulnerable to external threats	▪ Periodic inspection of monitoring equipment ▪ Management of security contract based on a set of deliverables (set schedules, attendance of personnel, required training etc. ▪ Provide security escort and support for suspended and terminated employees	Medium

Housing and Community Development Department (HCDD)

Mission and Objectives

Houston's Housing and Community Development Department (HCDD) focuses on providing economic opportunity, revitalization, and improvement of the City's low to moderate income neighborhoods by: (1) developing and maintaining an adequate supply of safe, sanitary, and decent affordable and accessible housing, (2) expanding sustainable homeownership opportunities of low to moderate income families, (3) reducing chronic and family homelessness, (4) ensuring that City residents with long-term support needs have access to appropriate services and accessible, community housing options, (5) ensuring full and fair access to housing, and (6) enhancing the economic well-being of the City while ensuring that economic growth is compatible with the community.

Notable Changes since the Previous Risk Assessment

A previous risk assessment of HCDD took place in fiscal year 2011. Since that assessment, significant changes in the Department's organizational structure included:

- During 2015 the Single Family and Multifamily operations began reporting to the same Deputy Director.
- The Department gained responsibilities with the acceptance and approval of Disaster Recovery 1 and 2 grants. Such responsibilities include but not limited to:
    - Assist legal vendor with curative matters on unclear title reports with the City of Houston Legal Department
    - Notifying mortgage companies and seeking written approval for applicants to participate
    - Handled relocation for single-family housing (move-out, move back, locating interim housing) for applicants under Disaster Recovery 1 grants only.
    - Create and maintain electronic files in OnBase
    - Communicate with Homeowners and Utility Companies regarding gas and electric disconnects and reconnects.
- The Tax Increment Reinvestment Zone (TIRZ) Affordable Housing Set-Aside program was also moved from City of Houston Finance and Administration to Housing and Community Development.
- The Single Family Rehabilitation operations were expanded to meet the mandated performance under the Disaster Recovery Grant. In addition, HCDD accepted the funds management responsibilities for the TIRZ Affordable Housing revenues coming into the City of Houston.

Significant Activities

HCDD addresses housing needs in the community through the development, implementation, and administration of programs along five major product lines. Each product line; (1) single family home repair assistance, (2) single family housing down payment assistance, (3) commercial (multi and single family housing development), (4) municipal/private public facilities, and (5) public services (including HOPWA Services) contains programs designed to encourage home ownership, maintain safe and attractive housing stock, renovate or improve public facilities, and alleviate homelessness. Activities include:
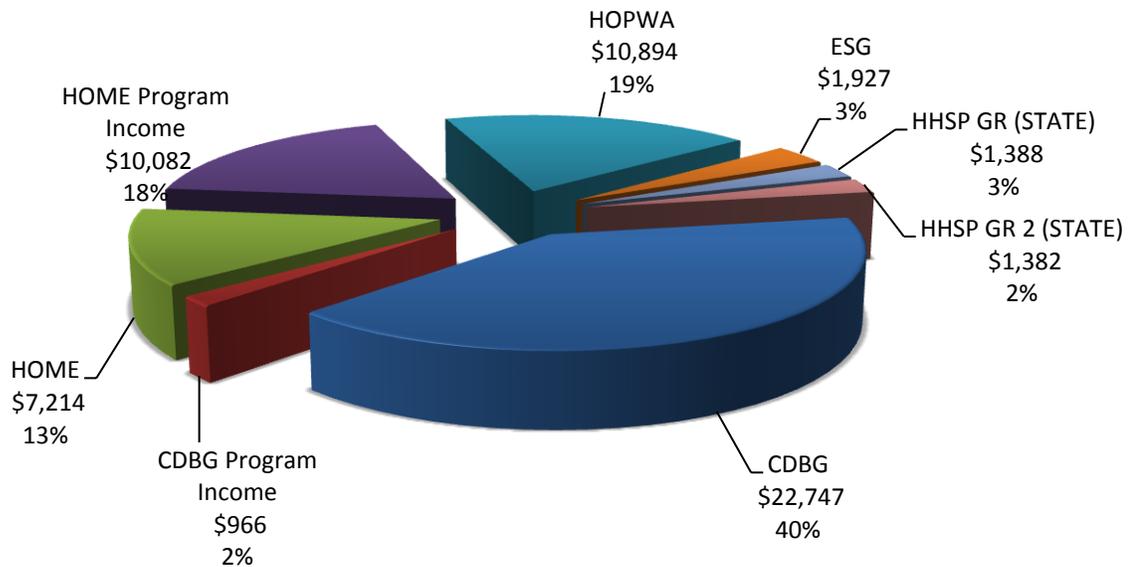
- Preparing grant applications for the appropriate funding sources;
- Developing 5 year planning data and coordinating annual performance reporting;
- Educating citizens about available programs and eligibility requirements;

- Assisting low income citizens with home repairs needed to alleviate threats to health, life, and safety of homeowners;
- Providing transitional housing, case management, transportation, rental and utility assistance, meals on wheels, counseling to mentally challenged citizens, and services to the elderly through a network of local agencies;
- Providing homeless prevention programs;
- Managing construction or rehabilitation of publicly and privately owned public facilities; and;
- Conducting inspections of construction and renovation work done on behalf of HCDD

Fiscal Year 2014 Financial Data

In FY 2014 HCDD grant funding awards totaled $56.6 million with an additional $11 million in revenue from program income.

Grant Funding Sources (000s)

HOPWA $10,894 19%

ESG $1,927 3%

HHSP GR (STATE) $1,388 3%

HHSP GR 2 (STATE) $1,382 2%

HOME Program Income $10,082 18%

HOME $7,214 13%

CDBG Program Income $966 2%

CDBG $22,747 40%

Key Process	Potential Risks	Reported Risk Management Techniques	Risk Rating
Compliance	- Noncompliance with federal, state, local laws - Inability to monitor contracts - Noncompliance with grant requirements - Non-compliance of sub recipients - Noncompliance with building codes or ADA regulations	- Inspectors monitor compliance of contractor project work - Train staff on relevant policies and procedures - Monitor sub-recipients for contract compliance - Construction plans must adhere to building and ADA regulations	High
Grant Management	- Loss of funding from HUD - Failure to meet Federal spending requirements - Inadequate management of grant activities - Lack of timely and accurate reporting on grant activities - Inability to accurately manage and track grant activity resulting in loss of funding - Inadequate recordkeeping - Changes in grant requirements - Improper use of funds - Lack of control over sub-recipients	- Internal and external audits performed - Grant activity monitored by HCDD leadership - Sub-recipients monitored and audited by independent auditors - Provide grant reports in accordance with requirements - Implemented Uniform Project Assessment and Funding (UPAF) Procedures	High
Project Management	- Ability of contractors to cut corners on projects - Lack of qualified construction inspectors - Inefficient project management causes cost overruns	- Developed project tracking and monitoring procedures - Staff includes dedicated project managers - Inspectors review work performed - Use Project Management Reporting system	High
Administration	- Unfunded legislative mandates - Lack of formal policies and procedures - Non-compliance with policies and procedures	- Suggestions for new or revised policies are formally considered for approval - Non-compliances issues or complaints	Medium

Key Process	Potential Risks	Reported Risk Management Techniques	Risk Rating
	▪ Lack of transparency in decision making process	are formally investigated	

Houston Emergency Center (HEC)

Mission and Objectives

The Houston Emergency Center (HEC) processes calls reporting situations that threaten life, health, safety, and property in an efficient, accurate and professional manner. The department operates the public safety communications system and works with the Mayor's Office of Emergency Management to coordinate and manage disasters and emergency situations.

Notable Changes since the Previous Risk Assessment

A previous risk assessment of HEC took place in Fiscal Year 2011. Since that assessment, both the Human Resources Division and the Information Technology Division were transferred to centralized departments. These changes did not impact the Department's mission or objectives.

Significant Activities

HEC is the result of a consolidation of the Neutral Public Safety Answering Point, Police Department Emergency Communications Division, and Fire Department Emergency Communications Operations. Core operations include call taking and dispatch however HEC quickly becomes a command center during major emergency or disaster events. The department's activities include:
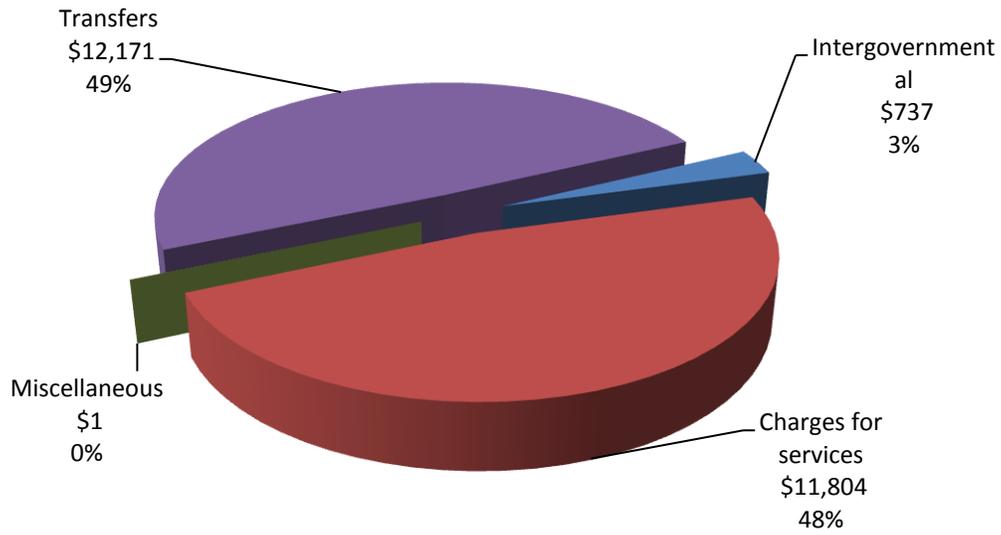
- Processing over 9,000 emergency and non-emergency calls each day;
- Answering 90% of emergency calls within 10 seconds;
- Processing ten-digit calls;
- Answering 80% of non-emergency calls within 10 seconds;
- Coordinating Texas Public Information Act responses;
- Evaluating emergency call protocols periodically to refine and improve response;
- Maintaining systems infrastructure to ensure availability of mission critical dispatch applications, consoles, and servers and managing tape backups;
- Updating Computer Aided Dispatch (CAD) data and call protocols (scripts) to improve response times;
- Conducting classroom and on-the-job training for call takers; and
- Serve as benchmarking reference for other jurisdictions.

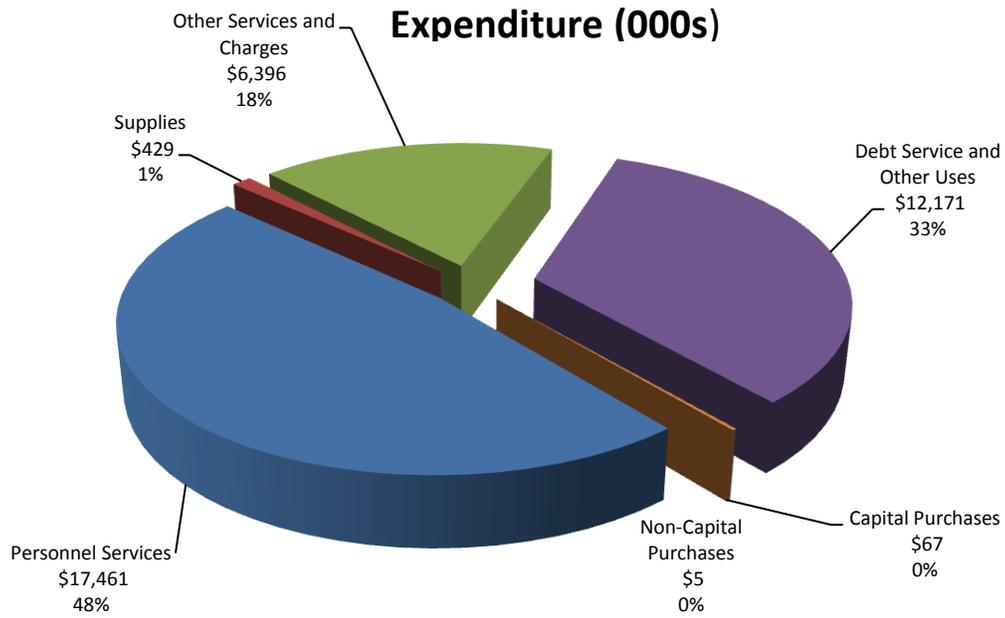## Fiscal Year 2014 Financial Data

During FY 2014, HEC received reimbursement from Greater Harris County 911 (GHC911) for employees who were originally on GHC911's payroll prior to HEC's existence. The remainder of HEC's budget comes from the General Fund. Total operating budget for FY 2014 was $38.6 million.

Houston Emergency Center (HEC)

Revenue (000s)

Transfers
$12,171
49%

Intergovernmental
$737
3%

Miscellaneous
$1
0%

Charges for
services
$11,804
48%

Expenditure (000s)

Other Services and
Charges
$6,396
18%

Supplies
$429
1%

Debt Service and
Other Uses
$12,171
33%

Personnel Services
$17,461
48%

Non-Capital
Purchases
$5
0%

Capital Purchases
$67
0%

Key Process	Potential Risks	Reported Risk Management Techniques	Risk Rating
Administration	- Unfunded legislative mandates - Lack of formal policies and procedures - Non-compliance with policies and procedures - Lack of transparency in decision making process	- Suggestions for new or revised policies are formally considered for approval - Non-compliances issues or complaints are formally investigated	Medium
Call Taking	- Inadequate shift coverage - Ineffective equipment - Inadequate call protocols delay appropriate response - Incorrect mapping data in CAD	- Equipment provided by GHC 911 and the City - Protocol reviewed and updated regularly with input provided from HFD and HPD - CAD updated weekly to ensure staff can determine locations - GHC 911 pays 100% of 911 calls	Medium
Financial Management	Lack of funding	- Adhere to established practices - Compliance with federal, state, and local ordinances and regulations - Comply with established policies and procedures	Medium
Public Safety	- Lack of systems or procedures in place to aid coordination with other jurisdictions during natural/man-made disasters - Loss of life and property - Loss of revenues due to property damage. - Endemic diseases as a result of environmental contamination. - Lawsuits - Loss of confidence in government.	- Establishment of an emergency management coordinator in the Mayor's office to facilitate emergency response. - Participation in the State of Texas Emergency Assistance Registry (STEAR) for citizens with functional or access needs to aid evacuation in the event of emergency. - Updating of the Registry on periodic basis to ensure the most current information is available. - Regularly collaborates with regional, statewide and national agencies to ensure common operating protocol and situational awareness.	Medium

Key Process	Potential Risks	Reported Risk Management Techniques	Risk Rating
		▪ Use of Wireless Emergency Alerts (WEA) and the Emergency Alert System (EAS) through IPAWS and other variety of systems to communicate citywide warnings to the public.	
Training	▪ Inadequate staff training ▪ Lack of qualified instructors ▪ Inability to schedule training without jeopardizing shift coverage	▪ New hires receive 13 weeks of classroom and floor training ▪ Additional training required for HEC Fire/EMS staff ▪ Training and trainers provided by GHC911 and HEC managers ▪ Staff encouraged to obtain Emergency Communications certification	Medium

Legal Department

Mission and Objectives

The City of Houston (the "City") Legal Department is the City's law firm and as such, strives to provide the highest quality municipal legal services to the City, its elected and appointed officials, and its employees in the most efficient manner feasible through adherence to the following guiding principles:

- Quality and Service – Achieving high customer satisfaction as judged by our clients,
- Partnership and Teamwork – Working cooperatively internally and with our clients to achieve the City's goals,
- Integrity and Candor – Acting with a commitment to honesty and ethical behavior,
- Dignity and Diversity – Demonstrating esteem for the worth of each individual,
- Innovation and imagination – Seeking novel and creative approaches to achieving the City's objectives.

Notable Changes since the Previous Risk Assessment

Attorneys in the Legal Department represent the City in a wide range of matters including transactional/governmental affairs, litigation, and municipal prosecution. Activities of the Department include but are not limited to:

- Render opinions and advice to the Mayor and the City Council upon any legal matter affecting municipal affairs;
- Render opinions and advice to City boards, commissions or directors of City departments upon any legal matter affecting the affairs of such board, commission or department;
- Represent the Houston Forensic Science Center, Inc.;
- Draft, review and process contracts for all City Departments;
- Generate legal opinions regarding contract related issues;
- Provide legal representation, including title examination and opinions, for purchase, condemnation or sale of City property and leasing of real property;
- Provide representation on bond issues, certificates of obligation, and municipal finance;
- Provide legal representation related to development and implementation of land use regulations, including environmental matters, utility regulation and franchising;
- Prepare legal opinions relating to general municipal law issues, prepare ordinances, process public information requests, review annual financial disclosure statements, oversee election, lobbying, and redistricting processes;
- Review all legislation filed in the State legislature and provide analysis, as appropriate, on impact to the City;
- Provide legal services related to alcohol beverage licenses/permits, annexations and ad valorem taxes;
- Represent the City in eminent domain, Chapt. 125 nuisance and deed restriction litigation;
- Investigate allegations of employee misconduct which includes an employee's intentional act, relating directly or indirectly to the employee's employment, and violates a state or federal law, a City Ordinance, an Executive Order, and Administrative Procedures or a Mayor's Policy;
- Represent the City in all actions and proceedings before any court, commission, board or other judicial o administrative authority;
- Defend the City in personal injury, wrongful death, civil rights, inverse condemnation, labor and employment litigation, contract/vendor disputes;
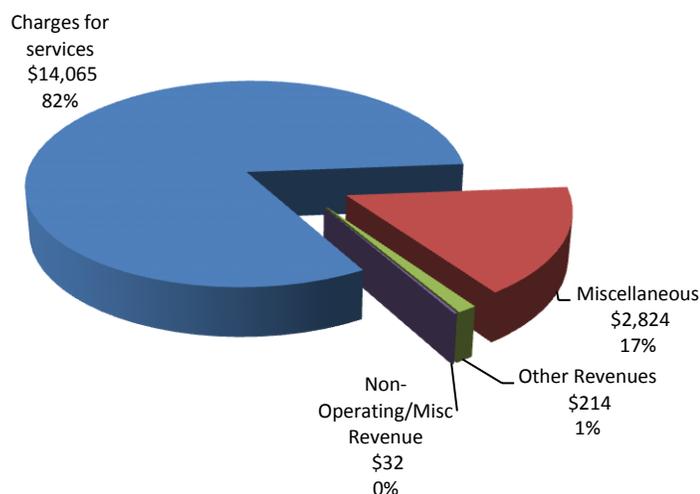
- Pursue affirmative claims/lawsuits including property damage and workers' compensation subrogation, hotel occupancy taxes, contract/vendor overpayments, franchise and other miscellaneous collection;
- Represent the State and City in cases filed in Municipal Courts including traffic, non-traffic, ordinance violations, property disposition hearings and scire facias matters; and
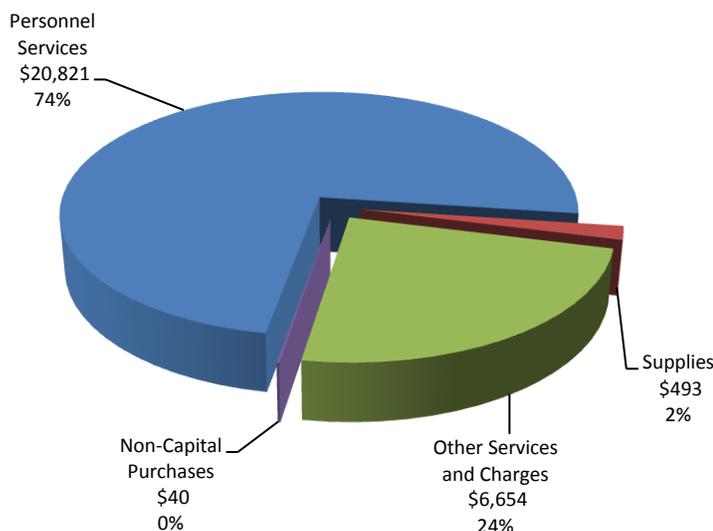- Serve as problem-solving "utility players" for all levels of City management.

Fiscal Year 2014 Financial Data

During fiscal year 2014, the Legal Department's total revenue was $17.1M with expenditures for the same period totaling $28M. Revenue collected goes into the General Fund. Graphical representations of the revenues and expenditures below depict the amount and source of each.

Revenue (000s)

Charges for services
$14,065
82%

Miscellaneous
$2,824
17%

Other Revenues
$214
1%

Non-Operating/Misc Revenue
$32
0%

Expenditure (000s)

Personnel Services
$20,821
74%

Supplies
$493
2%

Other Services and Charges
$6,654
24%

Non-Capital Purchases
$40
0%

** Claim activities also generate revenue that is credited directly to the Department on whose behalf legal action was pursued.

Key Process	Potential Risks	Reported Risk Management Techniques	Risk Rating
Case Management	- Threat of increased litigation - Ineffective litigation strategy / tactics - Inability to handle increasing caseload with limited number of staff attorneys - Loss of computer access to HPD database - Inefficient administrative hearing process - Personnel lack specific skills/training - Litigation errors or malpractice - Lack of access to key witnesses impairs case preparation - Limited access to documents - Engagement of outside counsel without appropriate credentials	- Cases are analyzed and evaluated - File management system used to track cases - Backups performed on server data - Scheduling process monitored - Provide funding for staff training and certifications - City Attorney does not recommend engagement of outside counsel if in house attorneys have the appropriate experience	Medium
Financial Management	- Lack of training on the City's financial system - Inadequate staffing levels - Inadequate cost benefit analysis prior to engagement of outside counsel - Unfunded mandates	- Support staff attend training on the City's official financial system - City Attorney does not recommend engagement of outside counsel if in house attorneys have the appropriate experience	Medium
Investigations	- Potential lack of Independence - Office of Inspector General – Inadequate staffing - Lack of cooperation - Budget constraints - Lack of adequate expertise - Lack of Subpoena authority	- Cross training - Hiring practices - Experience	Medium
Legal Enactment and Enforcement	Insufficient resources to effectively monitor and assist City's legislative	Temporarily reallocate personnel to cover high volume areas	Medium

Key Process	Potential Risks	Reported Risk Management Techniques	Risk Rating
	program ▪ Insufficient resources knowledgeable about laws ▪ Citizens unaware of complexities of deed restriction requirements	▪ Educate citizens regarding deed restriction requirements ▪ Research issues and draft new or amended ordinances	
Preemptive Legal Services	▪ Provide inaccurate or incomplete legal advice ▪ Insufficient resources to provide preventive training and counsel ▪ Inadequate understanding of specialized contract terms ▪ Inadequate drafting and review of contracts or ordinances ▪ Inadequate negotiation during construction or professional service contracts ▪ Ineffective representation of City's interests in labor negotiations ▪ Failure to provide complete and timely responses to open records requests	▪ Provide training opportunities for staff and attorneys on compliance matters ▪ Educate the City's personnel, boards, commissions, and committees on compliance issues ▪ Contracts undergo multiple reviews ▪ Coordinate responses to subpoenas and open records requests	Medium
Records Management	▪ Diverse retention periods for various document types ▪ City personnel unaware of retention periods ▪ Inability to locate records jeopardizes cases ▪ Limited access to documents ▪ No comprehensive system to manage electronic data	▪ Educate personnel on retention period requirements ▪ Respond to all department inquiries regarding records management laws ▪ Collaborating on study of records management systems	Medium

Office of Business Opportunity (OBO)

Mission and Objectives

The Office of Business Opportunity (OBO) is committed to creating a competitive and diverse business environment in the City of Houston by promoting the growth and success of small businesses, with a special emphasis on historically underutilized groups by ensuring their meaningful participation in the government procurement process. OBO is committed to administering a reputable, accessible certification process that attracts qualified certification candidates who, once certified, will successfully participate on City contracts. In addition, OBO strives to ensure, with the assistance of all City Departments, that prime contractors consistently meet and exceed Minority, Women, and Small Business Enterprise (MWSBE) utilization goals on contracts. In furtherance of its mission, OBO provides the following:

- A suite of services that provides business development assistance to businesses in their start-up stage to more mature stages to ensure sustainability, and growth.

- A reputable and customer friendly certification program that attracts qualified certification candidates

- Assist with ensuring that certified companies regularly and successfully participate on City contracts

- Ensure that Prime contractors are compliant with MWSBE utilization goals and, labor standards requirements on contracts

Stellar customer service and training to ensure our internal customers, City Departments, are provided with the resources necessary to successfully comply with the MWSBE, Hire Houston First and Pay or Play Program.

Notable Changes since the Previous Risk Assessment

The most recent risk assessment of OBO took place in fiscal year 2012. Since that assessment, four additional staff members were hired to support new program areas. These areas include:

- Department Services Unit - charged with providing technical assistance to City Departments, external training and performing pre-award reviews related to procurement.
- Business Development - focuses on providing guidance to businesses and implementing capacity building initiatives
- Hire Houston First Program - Policy and Designation implementation. This also includes reporting on contracting activity.

In August 2011, the City of Houston adopted the Hire Houston First (HHF), a program which grants the City of Houston (the "City") the ability to give preference to local companies as long as their pricing is competitive. OBO was specifically charged with designating local and city businesses and reporting on related contract activity. Following the adoption of the HHF program, designation of businesses commenced in October 2011 and OBO currently produces an annual report which reflects the participation of HHF firms on City contracts.

During fiscal year 2014, OBO in partnership with the University of Houston-Downtown, launched the Build Up Houston program. Built Up Houston is a comprehensive, seven month program designed to increase the capacity and success of small businesses in the construction service

Office of Business Opportunity (OBO)

industry with doing business in the City of Houston. Built Up Houston is designed to combine the best of classroom learning with real-world case studies. Construction industry experts, business peers, and instructors provide insights, strategies, motivation and accountability. The 2015-2016 Build Up Houston class commenced on October 6, 2015.

Significant Activities

As set forth in Chapter 15, Article V of the City of Houston Code of Ordinances, OBO has specific mandated responsibilities. Mandated responsibilities include but are not limited to:
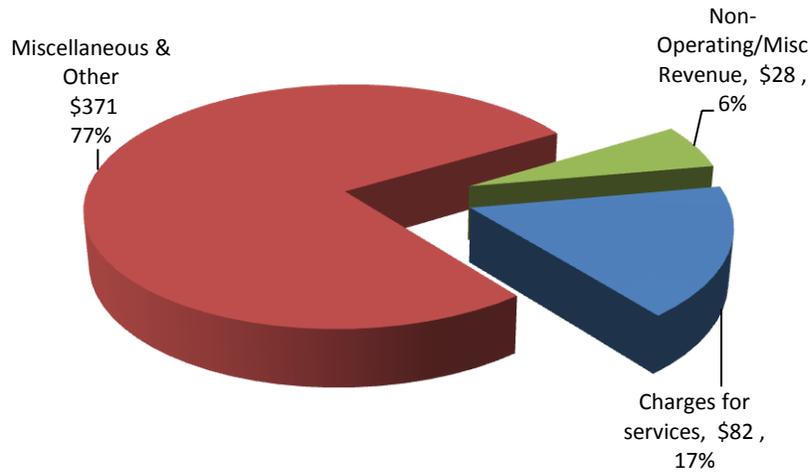
- Stimulating growth of local minority, women and small business enterprises by encouraging the full participation of these business enterprises in various phases of city contracting;
- Increasing the utilization of such local firms in providing certain goods and services;
- Providing opportunities to broaden and enhance local firm range of capacities;
- Certifying businesses as minority, woman, or small business enterprises;
- Maintaining an online register of certified businesses;
- Monitoring utilization of and payments to small, minority, women, and persons with disabilities on each City contract;
- Monitoring City construction contracts to ensure compliance with equal employment opportunity and prevailing wage statutory requirements.
- Developing educational programs for and otherwise assisting (without offering favoritism in relation to the competitive bidding system) minority, small and women business enterprises to compete effectively for city contracts;
- Compiling a quarterly report of the progress of city departments, by department, in attaining the city-wide goals set by City Council; and
- Implementing procedures for counting participation as prime contractors, subcontractors, suppliers, etc. on city contracts.

Fiscal Year 2014 Financial Data

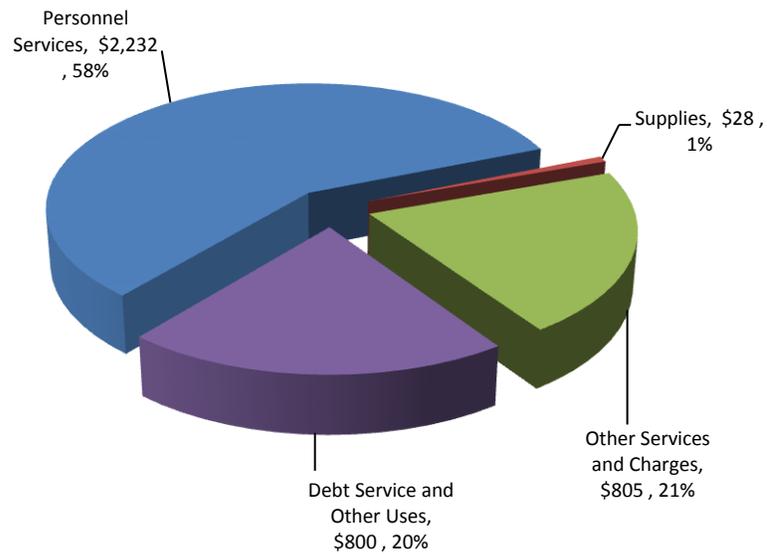During FY 2014, the department collected total revenue of $480,301. Revenues from Pay or Play amounted to $370,946 or 77% while Charges for services and Miscellaneous Charges amounted to $81,825 (17%) and $27,530 (6%) respectively. By legislative statute, revenue from Pay or Play must be used to Pay or Play activities only. Expenditures for the same time period were $3.9million. Graphical representations of the revenues and expenditures depict the amount and source of each.

Office of Business Opportunity (OBO)

Revenue (000s)

Miscellaneous & Other $371 77%

Non-Operating/Misc Revenue, $28, 6%

Charges for services, $82, 17%

Expenditure (000s)

Personnel Services, $2,232, 58%

Supplies, $28, 1%

Other Services and Charges, $805, 21%

Debt Service and Other Uses, $800, 20%

Key Business Risk Areas

Key Process	Potential Risks	Reported Risk Management Techniques	Risk Rating
Certification	▪ Improper certification or denial of certification ▪ Program graduation candidates not detected ▪ Certification process not timely or consistent ▪ Non-compliance with city and federal guidelines ▪ Businesses receive incorrect / misleading information ▪ Loss of confidential / proprietary information	▪ Provide ongoing staff training. ▪ Ongoing implementation of administrative and technological best practices ▪ Implemented program efficiency Initiatives ▪ Set up to provide start-up business information, workshops, referrals, and licensing / permitting information ▪ Provide on-line and file room security of confidential / proprietary information ▪ Periodic review of updated list of firms that are suspended or debarred from federal transactions obtained from the Texas Federal Highway Administration.	Medium
Compliance	▪ Non-compliance with city, state, federal regulations ▪ Non-compliance with privacy regulations ▪ Compliance monitoring not timely or accurate ▪ Loss of federal funding ▪ Compliance measured against outdated data	▪ Reviewing and updating procedures, policies and processes ▪ Moving toward electronic contractor payroll submissions ▪ Quarterly staff meetings ▪ Cross-training	Medium
Records Management	▪ Loss of confidential / proprietary information (contractor payroll data) ▪ Loss of training records ▪ Natural disaster or other catastrophic event	▪ Information is in hard copy and electronic form ▪ New training database implemented	Medium

DEPARTMENT RISK ASSESSMENT DATES

CITY OF HOUSTON DEPARTMENTS   LAST ASSESSMENT

ADMINISTRATION & REGULATORY AFFAIRS	**2014**
CITY SECRETARY	**2015**
CONTROLLER'S OFFICE	**2014**
FINANCE	**2012**
FIRE	**2013**
FLEET MANAGEMENT	**2013**
GENERAL SERVICES	**2015**
HEALTH AND HUMAN SERVICES	**2013**
HOUSING AND COMMUNITY DEVELOPMENT	**2015**
HOUSTON AIRPORT SYSTEM	**2014**
HOUSTON EMERGENCY CENTER	**2015**
HOUSTON INFORMATION TECHNOLOGY SERVICES	**2014**
HOUSTON PARKS AND RECREATION	**2014**
HUMAN RESOURCES	**2014**
LEGAL	**2015**
LIBRARY	**2012**
MUNICIPAL COURTS	**2013**
NEIGHBORHOODS	**2013**
OFFICE OF BUSINESS OPPORTUNITY	**2015**
PLANNING AND DEVELOPMENT	**2012**
POLICE	**2012**
PUBLIC WORKS AND ENGINEERING	**2011**
SOLID WASTE MANAGEMENT	**2012**