



City of Phoenix

Mission Statement

To improve the quality
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through efficient
delivery of outstanding
public services.

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available in alternate
format upon request.

Neighborhood Services Department Code Enforcement Process

April 30, 2026

Report Highlights

The Neighborhood Services Department had an effective workflow process to ensure complaints were properly routed, assigned, and closed. Prenotifications were sent timely and all resolved cases tested were closed in the system.

Hazard-related Inspections

Hazard-related inspections were conducted timely when staff was able to contact the residents. The standards do not address instances when the resident is not responsive or has mitigated the immediate health or safety hazard.

Escalation

Variability in pre-citation escalation practices highlights the need for clearer standards to promote consistency in enforcement.

Data Entry

Strengthening documentation practices would help prevent inaccurate and incomplete data entry into the Tidemark system.

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Purpose

We evaluated the Neighborhood Services Department's (NSD) code enforcement process to determine whether complaint handling, inspections, notices, enforcement actions, and recordkeeping were performed in accordance with City policy.

Background

Code Enforcement activities are defined in several sections of the Phoenix City Code. The primary authority comes from Chapter 39, the Neighborhood Preservation Ordinance, which establishes minimum property maintenance standards to prevent blight. Additional enforcement authority is provided through zoning requirements in Chapter 41, mobile vending and regulated business provisions in Chapter 10, and selected public health and nuisance-related standards in Chapter 8. Together, these codes define the conditions property owners must maintain and form the legal basis for inspections, notices, citations, and other enforcement actions carried out by NSD. The common blight violations addressed by the code enforcement process are detailed in **Attachment A – Overview of Common Blight Violations**.

The purpose of Code Enforcement is to promote the health, safety, and welfare of residents, including protecting neighborhoods from blight and deteriorating conditions that negatively impact area property values and encourage social disorder and crime. The program aims to prevent hazardous and deteriorating conditions, promote voluntary compliance through education and resources, and enforce only when needed to maintain neighborhood quality.

The City's Code Enforcement Policy outlines the formal steps for processing complaints, from intake through enforcement, while internal Inspector Performance Standards provide operational expectations including timelines for inspections and documentation requirements.

Between July 1, 2023, and June 30, 2025, NSD handled 78,978 code enforcement complaints. Cases are assigned to Neighborhood Preservation Inspectors who investigate and resolve violations within geographic zones across the City. NSD typically operates with approximately 40–50 inspectors, with a full staffing capacity of up to 60.

Complaints may originate from community reports submitted through myPHX311, email, phone, field interactions, or from violations observed directly by inspectors. Tidemark, NSD's case management system, stores complaint information and tracks all enforcement actions taken during the code enforcement process.

We reviewed NSD policies and procedures, interviewed relevant staff, and tested a sample of 185 cases from fiscal years (FY) 2023-25. Our work focused on assessing timeliness of hazard and initial inspections, evaluating escalation practices such as issuing Notice of Ordinance Violations (NOV) and conducting required re-inspections, and determining whether data entered in Tidemark was accurate and complete.

Results in Brief

NSD had an effective workflow process to ensure complaints were properly routed, assigned, and closed as appropriate. Prenotifications were sent timely, and all resolved cases tested were closed in the system.

Hazard-related inspections were conducted timely when staff were able to contact the residents. The standards do not address instances when the resident is not responsive or has mitigated the immediate health or safety hazard.

NSD's policy requires hazard-related complaints to receive an inspection within 24 hours, but timely responses did not always occur. Of the 12 hazard complaints reviewed, six were inspected within the required timeframe, with the remainder delayed by 48 hours to 5 days. Delays were mainly due to inspectors' inability to reach residents to schedule inspections, and the inconsistent use of the mechanism to flag hazard-related complaints for supervisory monitoring. Without timely inspection of high-risk conditions, the likelihood of resident harm increases.

Variability in pre-citation escalation practices highlights the need for clearer standards to promote consistency in enforcement.

Re-inspections were not consistently completed within required timeframes, and gaps in policy contributed to inconsistent enforcement practices. Although the NSD policy specifies follow-up expectations after issuing a NOV, it does not define how many inspections may occur before a citation is issued, leading to varied interpretations among inspectors. In practice, only 47% of required re-inspections were completed on time, and average re-inspection times exceeded standards across all violation types. Inspectors exercised broad discretion in granting additional compliance time, and the rationale for extensions was not always documented. These factors reduce timeliness, transparency, and consistency in enforcement and limit NSD's ability to ensure equitable and effective case management.

Strengthening documentation practices would reduce inaccurate and incomplete data entry into the Tidemark system.

We found that data entry errors were common and affected the accuracy of case records in Tidemark. Of the 185 cases reviewed, 76 contained discrepancies, including missing required fields, incorrect dates, and incomplete notes. These inconsistencies occurred primarily because inspectors did not consistently follow required documentation standards, and NSD lacked routine oversight or monitoring to identify errors. As a result, case records were often unreliable, limiting NSD's ability to track case progress, confirm timeliness, and rely on system data for performance monitoring.

Department Responses to Recommendations

Rec. #1.1: Update the Inspector Performance Standards to include clear operational requirements, including steps for responding to hazard complaints, required inspection and re-inspection actions, and escalation expectations.		
Response: Staff will more clearly define expectations regarding hazard complaints. Staff will also include inspection/re-inspection actions and escalation expectations.		<u>Target Date:</u> 1/15/27
Explanation, Target Date > 90 Days: Updating the Performance Standards is an iterative process requiring multiple levels of review. A target date of January will ensure the operation and staff are properly informed and understanding of any new expectations affecting their performance evaluations.		
Rec. #1.2: Align inspection and re-inspection timeframes in the Code Enforcement Policy and Inspector Performance Standards to ensure consistent guidance on deadlines.		
Response: Staff will implement changes to ensure alignment between the two documents.		<u>Target Date:</u> 1/15/27
Explanation, Target Date > 90 Days: Changes to the Code Enforcement Policy will need City Council approval. The target date allows for time beyond City Council recess, including additional time in the event any further amendments are recommended from elected officials.		
Rec. #1.3: Require staff to use the hazard inspection code in the tracking system for health or safety inspections.		
Response: Establish requirements for staff to use the hazard inspection code in the case management system. Additionally, we will seek to optimize controls in the new case management system.		<u>Target Date:</u> 1/15/27
Explanation, Target Date > 90 Days: A target date of January will ensure the operation and staff are properly informed and understanding of any new expectations when it comes to opening and assigning the hazard code to applicable cases.		
Rec. #1.4: Update the Inspector Performance Standards to require due dates. Implement system controls to save the data if possible.		
Response: Staff will implement changes to require due dates; and implement system controls to require the due dates, if possible.		<u>Target Date:</u> 1/15/27

Explanation, Target Date > 90 Days: Updating the Performance Standards is an iterative process requiring multiple levels of review. A target date of January will ensure the operation and staff are properly informed and understanding of any new expectations affecting their performance evaluations.

Rec. #1.5: Update the Inspector Performance Standards to require staff to document why extensions are provided and define when escalations are required.

Response: Staff will implement changes to require inspectors to document deviations from standard code enforcement timelines.

Target Date:
1/15/27

Explanation, Target Date > 90 Days: Updating the Performance Standards is an iterative process requiring multiple levels of review. A target date of January will ensure the operation and staff are properly informed and understanding of any new expectations affecting their performance evaluations.

Rec. #1.6: Develop standardized escalation workflows within the case management system that correspond to the established escalation criteria.

Response: Staff will implement controls in both the case management system and performance standards to better outline when and how many re-inspections can be issued on a case.

Target Date:
1/15/27

Explanation, Target Date > 90 Days: Updating the Performance Standards is an iterative process requiring multiple levels of review. A target date of January will ensure the operation and staff are properly informed and understanding of any new expectations affecting their performance evaluations.

Rec. #1.7: Implement dashboards or other monitoring tools that allow supervisors to track hazard complaints, time-sensitive inspections, and cases that exceed escalation or citation thresholds to support ongoing oversight and timely action.

Response: Staff will develop and implement monitoring systems, while working to replace the case management system.

Target Date:
1/15/27

Explanation, Target Date > 90 Days: A target date of January will ensure adequate time to develop controls and properly train supervisors of any new expectations affecting their performance evaluations.

Rec. #2.1: Require the system to enforce completion of all required fields before a case can be advanced or closed.

Response: Staff will develop protocols to ensure all required fields are completed during case processing.

Target Date:
1/15/27

Explanation, Target Date > 90 Days: A target date of January will ensure adequate time to develop controls in the new case management system.

Rec. #2.2: Establish monthly or quarterly data quality review to identify and correct discrepancies across all open and recently closed cases.

Response: Staff will be updating the supervisor performance standards to add a new supervisor expectation around inspector performance audits. These audits will be a monthly requirement moving forward.

Target Date:
1/15/27

Explanation, Target Date > 90 Days: A target date of January will ensure adequate time to develop new supervisor audits and ensure staff are properly trained on these expectations.

1 – Process Timeliness

Background

The code enforcement process is outlined by the NSD Code Enforcement Policy (NSD Policy), which details the steps that code violation complaints go through from receiving the complaint through court resolution. Hazard-related complaints, such as unsecured pools, fire hazards, or reports of no heating or cooling in an occupied residence, require a more rapid response due to potential health and safety risks. The process also includes the use of prenotification letters, which provide advance notice to responsible parties and allow an opportunity to correct certain types of violations before an inspection occurs. A visual summary of the code enforcement process, including the major steps described in this section, is provided in **Attachment B – Standard Code Enforcement Process**. NSD also has Inspector Performance Standards (Performance Standards), which provide operational guidance and set expectations for inspection timelines, documentation requirements, and workload management.

We reviewed the NSD Policy and Performance Standards, interviewed relevant staff, and tested a sample of 185 cases from FY2023-25. We assessed the timeliness of prenotification and initial inspections, escalation practices such as issuing NOVs and conducting required re-inspections, and whether violations were moved to enforcement action when the resident did not comply with the NOV.

Results

Hazard-related inspections were conducted timely when staff were able to contact the residents. The standards do not address instances when the resident is not responsive or has mitigated the immediate health or safety hazard.

NSD Policy requires that complaints involving potential health or safety hazards, such as reports of no heat or air conditioning in an occupied building, be inspected within 24 hours of receipt. When potential hazards are reported, they are assigned specific violation codes in Tidemark. During FY2023-25, NSD received 78,978 complaints, of which 2,607 (3%) were identified as potentially posing a health or safety hazard based on violation codes. Because the inspection dates were not always documented or were documented incorrectly, we were unable to determine how many of the total hazard complaints were inspected timely. We identified 12 hazard complaints with accurate data in our 185-case sample. We compared the complaint intake and inspection dates to determine the response time and found that only six were investigated timely.

Hazard Inspection Response Times

# of Complaints	Response Time
6	Within 24 hours
5	48 hours
1	5 days

Six (50%) of the hazard inspections were conducted late.

Delays were primarily due to inspectors being unable to reach residents to schedule inspections for issues such as a report of no heat or air conditioning, which required them to enter the residence to complete the inspection. When residents did not return calls the same day, inspectors were unable to complete inspections within the 24-hour window. Additionally, although violation codes were entered into the system, the mechanism to flag complaints involving potential health or safety hazards was not consistently used. Without a system-level identifier, supervisors had limited ability to monitor high-risk complaints and ensure prompt response. Untimely inspections heighten the risk that hazardous conditions remain unaddressed, potentially resulting in harm to residents or the surrounding community.

Overall, prenotifications were sent timely.

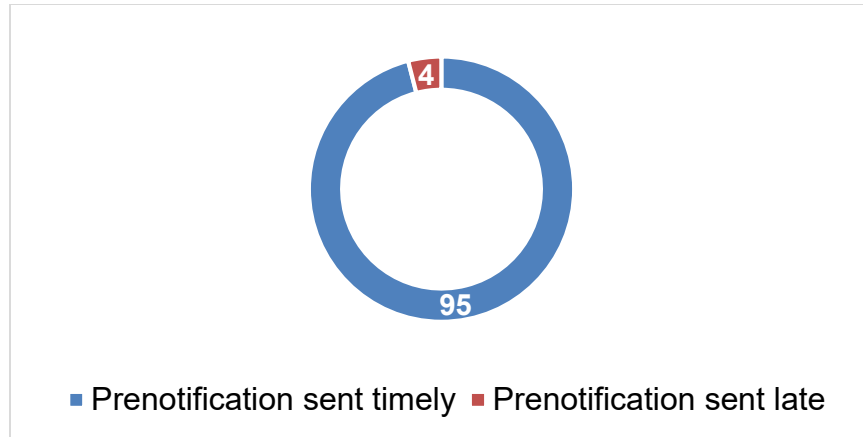
NSD used prenotification letters to educate and inform residents about common blight violations and encourage voluntary compliance. The letters notified the owner or party responsible for the alleged violation, provided information on common code issues, and explained that an inspection would occur within ten days. The advanced notice gave the parties responsible an opportunity to correct the violation before the inspection. Prenotification letters must be sent within 48 hours of receiving a qualifying complaint.

After receiving a complaint, NSD evaluated whether the alleged violation met the criteria for issuing a prenotification letter. The criteria are:

- If the alleged violation is not a potential health or safety hazard,
- The property is occupied, and a mailing address is available,
- There is no history of code violations (recidivism).

Of the 185 cases reviewed, 99 required prenotification letters.

Prenotification Timeliness



95 (96%) prenotifications were sent timely.

Inspectors and/or Call Center staff sent prenotifications to all eligible cases we reviewed, and nearly all were sent within the 48-hour timeframe. This consistent timeliness supports effective communication with residents and promotes early resolution of potential violations.

The Performance Standard timelines for completing inspections did not agree with the NSD Policy.

The NSD Policy is publicly available to educate residents on the Code Enforcement process. The Performance Standards is an internal tool that defines the standardized job duties and expectations of inspectors. Both documents establish timeframes for completing inspections. We compared the deadlines listed in the NSD Policy and the Performance Standards to determine whether they aligned.

Initial Inspection Timeframe Requirements

Inspection Type	Policy Requirement	Performance Standard
Hazard	Immediately	Within 24 hours
Prenotification Issued	Within 10 days	Within 11 days
No Prenotification Issued (Non-Hazard)	NA	Within 3 days

The NSD Policy and Performance Standards timeframes did not align.

Neither the NSD Policy nor the Performance Standards specified how many inspections may occur before an NOV is issued, leaving room for varied interpretation and inconsistent application of pre-NOV escalation steps.

NSD Policy and Performance Standards timeframes differed for re-inspections following the issuance of a NOV.

NOV Re-Inspection Requirements

Violation Category	NSD Policy	Performance Standards
Hazard	0 to 24 hours	0 to 24 hours
Illegal Signs	5 days	10 days
Graffiti	10 days	15 days
Short-Term Rental Registration	10 days	15 days
Mobile Vending	0 to 15 days	5 to 20 days
Standard I (Minor)	15 days	20 days
Standard II (Significant Cost to Correct)	35 days	40 days
Abatement	35 days	40 days

The Performance Standards allow additional days beyond what the NSD Policy communicates for each violation type.

Although the NSD Policy outlined the formal requirements, inspectors followed the Performance Standards due dates for day-to-day operations. The Performance Standards add four days to each violation timeframe to reduce overtime and allow for employee schedules. The NSD Policy was publicly available and shaped community expectations, while Performance Standards are internal tools for staff. The misalignment between the two can lead to differing interpretations of what is required.

Controls are needed to ensure that initial inspections are completed within required timeframes.

Initial inspections must occur within short, clearly defined timeframes, with deadlines varying depending on whether a prenotification letter was issued.

Initial inspections were frequently completed later than required, with timeliness varying depending on whether a prenotification was issued. While many inspections met

expectations, a substantial portion did not, and the overall pace of initial response was slower than intended.

Inspection Timeliness Based on Performance Standards

Case Type	Total Cases	On-Time	Late
Prenotification Issued	99	55	44
No Prenotification Issued	86	48	38
Overall	185	103	82

103 (56%) of initial inspections were conducted on time.

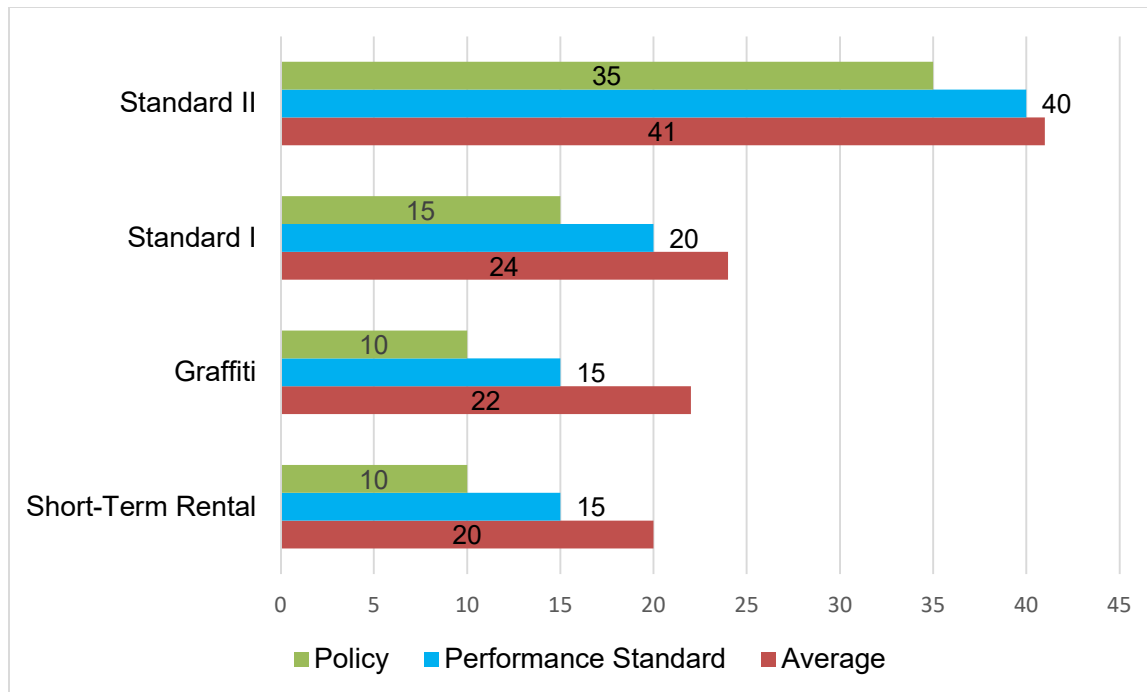
Several factors contributed to delayed inspections. In addition, inspectors did not always enter due dates into the case management system, which limited their ability to track approaching deadlines which may have contributed to delayed initial inspections.

When initial inspections occur later than expected, potential violations remain unaddressed for longer periods, affecting residents and the surrounding community. Extended timelines can also slow the overall enforcement process, reducing program responsiveness and the timely resolution of reported concerns.

Variability in pre-citation escalation practices highlight the need for clearer standards to promote consistency in enforcement.

Re-inspections did not consistently occur within the required timeframes. Of the 79 cases that required re-inspection, 37 (47%) were conducted timely while 42 (53%) were completed late. To better understand these delays, we reviewed re-inspection timeliness by violation type. The chart below compares average re-inspection times to policy requirements.

Average Re-Inspection Timeframes



The average re-inspection times exceeded policy and performance standard requirements across all NOV categories reviewed.

The delays occurred in part because inspectors exercised considerable discretion in determining when to escalate a violation and when to allow additional time for compliance. Without clear guidance on how many re-inspections may occur before issuing an NOV, practices varied among inspectors. Performance Standards require that an extension be clearly documented in the case files. However, we noted that inspectors did not consistently document the rationale for leniency in case files, limiting transparency and making it difficult for supervisors to assess whether extensions were justified.

When violations are not escalated according to policy, they remain unaddressed longer than intended, delaying resolution and reducing the program's overall effectiveness. Inconsistent practices around pre-NOV inspection limits and a lack of documented justification also introduce fairness and consistency risks, as similar violations may receive different levels of enforcement depending on the inspector. Without clearer guidelines and consistent documentation, NSD's ability to monitor performance and ensure timely, equitable enforcement is reduced.

Inspectors did not always obtain supervisor approval or document why extensions were issued.

NSD Policy outlines that when owners or responsible parties fail to comply with required corrective actions, the City may issue a civil citation, and continued noncompliance may lead to a criminal complaint or direct abatement with an assessed lien. We reviewed

whether NSD appropriately escalated cases to citation and court. We did not assess the court adjudication process.

Of the 185 cases we reviewed, 42 were ultimately referred to court. To assess how consistently inspectors escalated violations, we analyzed the number of days between the re-inspection and the citation date for the 42 court-referred cases, including two cases that proceeded directly to citation without a re-inspection due to recidivism.

Citation Timelines by NOV Type

Time to Citation	Standard I	Standard II	Recidivism	Short-Term Rental Registration
Less than 10 days	12	1	0	1
11-30 days	7	0	0	0
31-60 days	8	3	0	0
61-90 days	1	0	0	0
More than 90 days	5	2	0	0
No Re-inspection	0	0	2	0
Total	33	6	2	1

Escalation varied by NOV type.

The timing of escalation varied considerably across inspectors. Some cases were cited immediately after the NOV re-inspection, while others were given multiple opportunities to correct the violation with multiple re-inspections. As a result, violations remained open for extended periods before citations were issued. This variation occurred across violation types.

Neither the NSD Policy nor the Performance Standards specify how many re-inspections may occur before issuing a citation, leaving escalation decisions to individual inspector judgment. In the absence of defined thresholds, similar cases may receive different levels of enforcement, raising fairness concerns and delaying the resolution of violations affecting surrounding neighborhoods.

Recommendations

- 1.1 Update the Inspector Performance Standards to include clear operational requirements, including steps for responding to hazard complaints, required inspection and re-inspection actions, and escalation expectations.
- 1.2 Align inspection and re-inspection timeframes in the Code Enforcement Policy and Inspector Performance Standards to ensure consistent guidance on deadlines.
- 1.3 Require staff to use the hazard inspection code in the tracking system for health or safety inspections.
- 1.4 Update the Inspector Performance Standards to require due dates. Implement system controls to save the data if possible.
- 1.5 Update the Inspector Performance Standards to require staff to document why extensions are provided and define when escalations are required.
- 1.6 Develop standardized escalation workflows within the case management system that correspond to the established escalation criteria.
- 1.7 Implement dashboards or other monitoring tools that allow supervisors to track hazard complaints, time-sensitive inspections, and cases that exceed escalation or citation thresholds to support ongoing oversight and timely action.

2 – Data & Workflow

Background

NSD uses the Tidemark case management system to route, assign, track, and close code enforcement complaints. The system includes automated workflow controls that direct complaints to the correct inspector based on geographic assignment and ensures cases continue moving through the process. Most complaints originate from the City's myPHX311 platform, which transfers service requests directly into Tidemark.

Inspectors are responsible for documenting all case activity in the system, including complaint details, inspection notes, violation information, and dates associated with each action taken. The Performance Standards require this information to be entered completely and accurately to ensure reliable records and effective oversight.

To evaluate the effectiveness of these workflows and documentation practices, we reviewed 185 cases from FY2023-24 and FY2024-25. We assessed whether complaints were routed and assigned correctly, resolved cases were closed appropriately, and inspectors followed documentation requirements when updating records in Tidemark.

Results

Workflow processes functioned effectively, with all complaints properly routed, assigned, and closed as appropriate.

NSD's case management system, Tidemark, included automated workflow controls designed to ensure that complaints were routed correctly and automatically assigned to an inspector. NSD has also established data-entry standards requiring inspectors to close cases in Tidemark once all necessary actions were completed. These controls helped ensure that complaints moved efficiently through the process.

Complaint Routing

In a non-audit service issued last year (*MyPHX311 Services Delivery Follow-Up*, 1250048), we evaluated the City's myPHX311 system, the platform through which residents submit service requests and code enforcement complaints. We conducted system testing designed at identifying missing, untracked, or misrouted complaints. No issues were identified with complaint routing, and all complaints entered during the test period progressed through the system as expected. Because NSD receives a significant portion of code enforcement complaints through myPHX311 these results provide sufficient assurance that complaints are routed appropriately.

Assignment of Inspectors

Workflow procedures require that complaints be promptly assigned to inspectors. NSD assigns inspectors to specific geographic sections, and the workflow system automatically routes complaints to the inspector responsible for the section in which the

property is located. The 185 complaints we tested were assigned correctly and automatically based on address. No cases were left unassigned, and we noted no delays or irregularities in the assignment process. This reflects effective system automation and consistent application of NSD's assignment procedures.

Case Closure

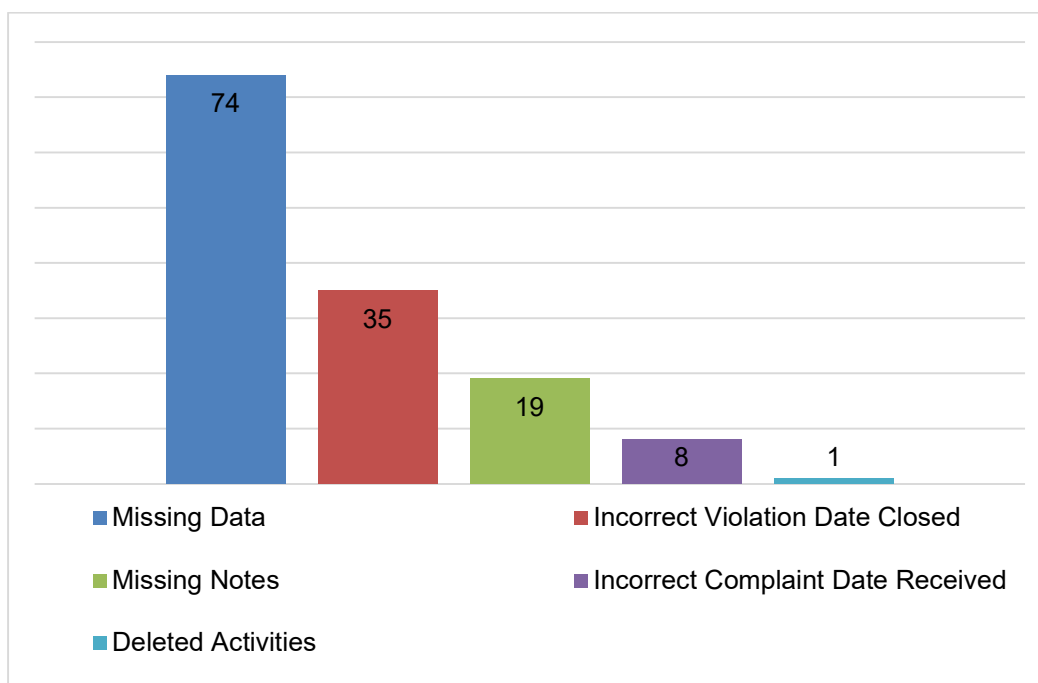
The Performance Standards require that cases be closed when violations are resolved to prevent open cases from accumulating unnecessarily. All cases we tested that had reached resolution were closed in the system as required, and the cases that remained open were still active and progressing through the enforcement process.

Strengthening documentation practices will help reduce inaccurate and incomplete data entry into the Tidemark system.

The Performance Standards require inspectors to enter complete, accurate, and timely information into the case management system, including dates, documentation notes, and required case fields. Accurate data entry is essential to ensuring reliable records, effective oversight, and proper monitoring of case progress.

Data entry inconsistencies were common and affected multiple fields within Tidemark. Of the 185 cases reviewed, 76 contained one or more discrepancies.

Summary of Data Entry Errors



The most frequent discrepancies involved missing data and incorrect dates.

NSD lacked routine oversight of case documentation, accountability for data accuracy, and quality checks. Without structured expectations for review and regular checks, discrepancies accumulate over time and reduce the accuracy of case information.

Incomplete or incorrect documentation reduces NSD's ability to track case progress, verify timeliness, and confirm whether enforcement actions align with policy and performance requirements. These inconsistencies also limit management's ability to rely on system-generated reports for monitoring inspector performance or identifying emerging trends. Improving data accuracy is critical to maintaining reliable records and supporting effective oversight of code enforcement activities.

Recommendations

- 2.1 Require the system to enforce completion of all required fields before a case can be advanced or closed.
- 2.2 Establish monthly or quarterly data quality review to identify and correct discrepancies across all open and recently closed cases.

Attachment A – Overview of Common Blight Violations

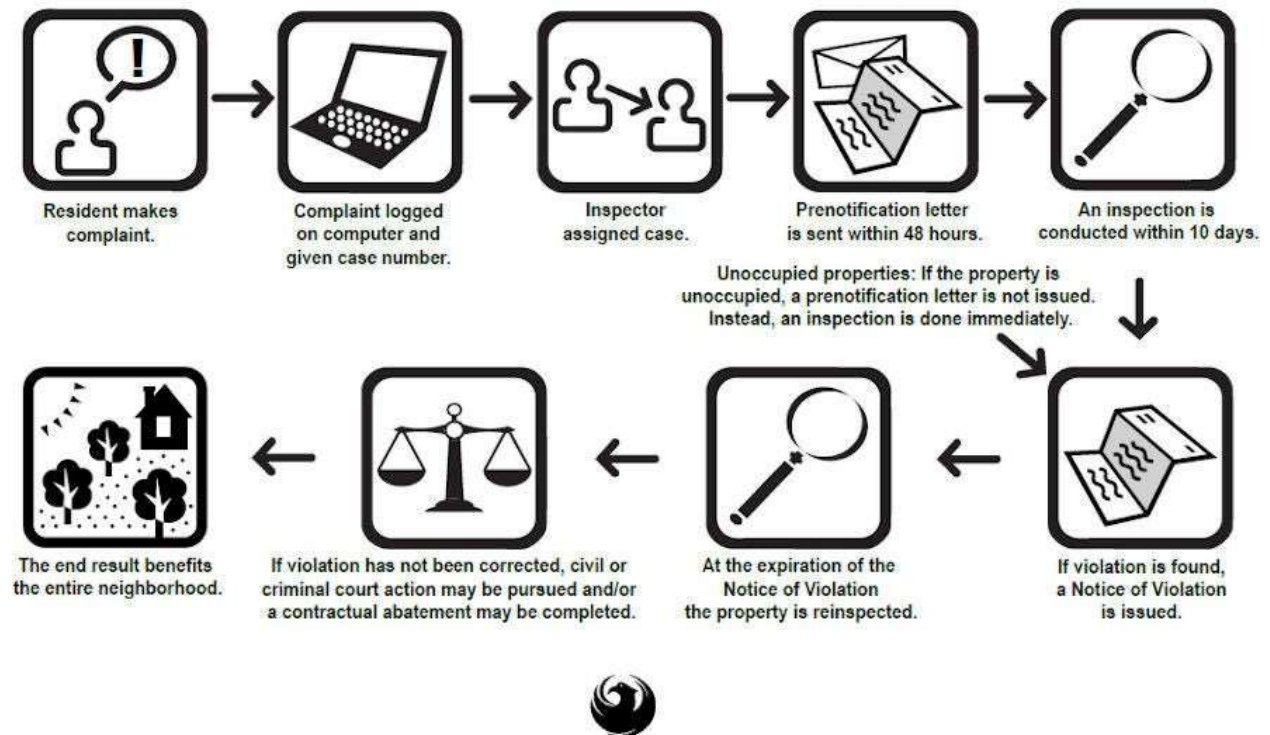
Common Violation Types	Description
Fence Disrepair	Broken, leaning, or poorly maintained fences or walls.
Graffiti	Unauthorized markings or paint on buildings, walls, or fences.
Inoperable Vehicles	Non-working or dismantled vehicles stored where visible from the street.
Junk & Debris	Trash, discarded items, or materials left outside on the property.
Non-Dustproof Parking	Cars parked on dirt or other surfaces that aren't paved or dust-controlled.
Outside Storage	Equipment, appliances, or materials stored outdoors and visible from the street.
Short-Term Rental Registration	Required City registration for short-term rental properties must be current.
Vacant/Accessible Structures	Empty buildings not secured or boarded to prevent entry.
Vegetation	Overgrown or dead weeds, grass, or plants that must be removed or cut.

These common blight violations reflect the primary issues addressed through Code Enforcement activities.

Attachment B – Standard Code Enforcement Process



Standard code enforcement process



Scope, Methods, and Standards

Scope

We performed testing of NSD code enforcement cases to determine the accuracy and completeness of data entry, and to assess whether code enforcement cases followed defined department and City processes. All code enforcement cases reviewed occurred between July 1, 2023, through June 30, 2025.

The internal control components and underlying principles that are significant to the audit objectives are:

- Control Environment
 - Management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity's objectives.
 - Management should evaluate performance and hold individuals accountable for their internal control responsibilities.
- Risk Assessment
 - Management should identify, analyze, and respond to risks related to achieving the defined objectives.
 - Management should consider the potential for fraud when identifying, analyzing, and responding to risks.
- Control Activities
 - Management should design control activities to achieve objectives and respond to risks.
 - Management should design the entity's information system and related control activities to achieve objectives and respond to risks.
- Information & Communication
 - Management should use quality information to achieve the entity's objectives.
 - Management should externally communicate the necessary quality information to achieve the entity's objectives.

Methods

We used the following methods to complete this audit:

- Reviewed NSD and City policies and procedures governing the code enforcement process.
- Interviewed relevant staff on the code enforcement process.
- Identified and tested key controls over code enforcement.

- Selected and tested code enforcement cases for compliance with established policies, procedures, and City requirements.

Unless otherwise stated in the report, all sampling in this audit was conducted using a judgmental methodology to maximize efficiency based on auditor knowledge of the population being tested. As such, sample results cannot be extrapolated to the entire population and are limited to a discussion of only those items reviewed.

Data Reliability

We assessed the reliability of Tidemark data by (1) performing electronic testing, (2) reviewing existing information about the data and the system that produced them, and (3) interviewing agency officials knowledgeable about the data. Based on this work, we determined that the data were not sufficiently reliable for reporting on the population of code enforcement cases. However, because we used the data solely to select a nonstatistical sample and did not rely on them to support findings or conclusions, the data limitations did not affect the results of our audit.

Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Any deficiencies in internal controls deemed to be insignificant to the audit objectives but that warranted the attention of those charged with governance were delivered in a separate memo. We are independent per the generally accepted government auditing requirements for internal auditors.