

**Post-Audit Review 15-05:
City Building Energy Performance**

August 2016

City Auditor

Stan Sewell, CPA, CGFM, CFE

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OFFICE OF INTERNAL AUDIT

Stan Sewell, City Auditor

August 11, 2016

To: Mayor Andy Berke
City Council Members

Subject: Post-Audit Review of City Building Energy Performance (Report #15-05)

Dear Mayor Berke and City Council Members:

Attached is a summary report on the status of audit recommendations in our 2015 City Building Energy Performance report. The purpose of this report is to confirm whether, and to what degree, management has implemented the recommendations made in the original audit.

The original audit concluded:

1. The General Services Department has identified and implemented energy savings opportunities through facility monitoring and evaluations; and,
2. There are opportunities for plan updates, implementing additional energy savings and developing additional funding sources.

The audit had three recommendations to obtain energy savings opportunities. At the time of this Post-Audit Review, one was not implemented, one was partially implemented, and one was implemented. Recommendations partially implemented and not implemented are herein reported to the Audit Committee for follow-up, as appropriate.

This Post-Audit Review consisted principally of inquiries of City personnel and examinations of various supporting documentation. It was substantially less in scope than an audit in accordance with generally accepted government auditing standards. The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters might have come to our attention that would have been reported to you and our conclusions may have been modified.

Sincerely,

Stan Sewell, CPA, CGFM, CFE
City Auditor

Attachment

cc: Audit Committee
 Stacy Richardson, Chief of Staff
 Maura Sullivan, Chief Operating Officer
 Daisy Madison, Chief Financial Officer
 Cary Bohannon, Director of General Services
 Erik Schmidt, Director of Sustainability

RECOMMENDATION NOT IMPLEMENTED (1)

Recommendation	Actions Taken
1 We recommended the Office of Sustainability review, evaluate and update Executive Order No. 2012-01 based on changes made and action taken since its inception.	A review and evaluation of the executive order has not been performed.

RECOMMENDATIONS PARTIALLY IMPLEMENTED (1)

Recommendation	Actions Taken
2 We recommended the General Services Department evaluate buildings needing improvement and propose energy savings opportunities that are feasible and cost effective.	The General Services Department and Office of Sustainability are working with the Electric Power Board of Chattanooga (EPB) to perform energy assessments of City Facilities at no cost. The assessments will result in recommendations for energy upgrades and projected savings. Due to the large number of facilities the assessments could take several years to complete.

RECOMMENDATIONS FULLY IMPLEMENTED (1)

Recommendation	Actions Taken
3 We recommended the Office of Sustainability identify and utilize eligible energy grants.	The Office of Sustainability continues to explore potential grant funding opportunities through network associations, government programs and local foundations. For example, the City participates in the Department of Energy's Better Buildings Challenge and SunShot Initiative (SolSmart program).

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