

Sheriff's Information Technology Inventory Audit

October 24, 2008

Report # 659

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EXECUTIVE SUMMARY

AUDIT REPORT #659

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EXHIBIT I

EXECUTIVE SUMMARY

AUDIT CONCLUSIONS

1. The ISM unit is properly recording computers and computer related capital assets received into the inventory management system, Track-It. However, we noted a number of findings and weaknesses which require corrective action.
2. ISM computers and computer related assets reported to GAD are not materially correct.

Finding 1-1 Several computers or computer related items could not be located or were not appropriately tagged.

Finding 1-2 ISM and other JSO units did not report stolen property to the CAO.

Finding 1-3 There was no proof of proper approval/inspection and timeliness of inputting computers and computer related assets into the inventory database could not be determined.

Finding 1-4 Some JSO computers and computer related assets are not purchased through and maintained by the ISM division.

ICW 1-5 ISM does not have policies and procedures in place.

ICW1-6 A process is not in place for the write off or deletion of ISM's unaccounted for items.

ICW 1-7 Five employees have full control, administrative or master rights in the system.

ICW 1-8 The ISM Inventory Manager performs several incompatible duties.

ICW 1-9 Appropriate documentation was not used during the process of equipment surplus.

ICW 1-10 Computer equipment was not maintained in a secure location.

ICW 1-11 Parts were issued without a work order.

OFI 1-12 Many of the portable printers were not being used by officers.

Finding 2-1 Computers and computer related assets reported to GAD are not materially correct.

ICW 2-2 GAD's process for obtaining information for capital asset purchases and reporting is a manual process.

OFFICE OF THE COUNCIL AUDITOR
Suite 200, St. James Building



October 24, 2008

Report #659

Honorable Members of the City Council
City of Jacksonville

Honorable John H. Rutherford, Sheriff
City of Jacksonville

INTRODUCTION

Pursuant to Section 102.118 of the Municipal Code, each of the constitutional officers is to be audited by the Council Auditor's Office at least once every five years. The Jacksonville Sheriff's Office (JSO) Information Technology Inventory Audit was performed to meet the requirement of Section 102.118.

The Information Systems Management (ISM) unit within JSO maintains and accounts for 2,430 laptop computers, 1,553 desktop computers and 2,018 printers for approximately 3,000 employees. The goal of ISM is to replace laptops every three years and desktops every five years. The City's Information Technology Department (ITD) does not maintain or account for JSO's computers or computer related assets.

ISM personnel consist of 40 positions (See Exhibit I) with annual salaries and benefits of approximately \$2,816,025. These personnel are broken up into six teams; Help Desk, Computer Support, Network Engineers, two Development Teams and a Strategic Planning Team.

ISM accounts for computers and computer related items purchased for JSO in an inventory management database called Track-It. Track-It categorizes computer and computer related equipment as either assets or consumables. Assets include but are not limited to printers, scanners, laptops and desktops. Consumables include items such as printer cartridges, memory, flash drives, DVDs, CDs and mice. Upon installation or use, these items are considered consumed or beyond economical repair.

Per JSO's General Order 54, all purchases of computers and computer related items must be approved by the ISM unit. Per Florida Statute Section 365.172(9)(b), 911 related equipment must be purchased and maintained separately. Laptops and computer aided dispatch (CAD) equipment held by the 911 unit are maintained and tracked by ISM. All other 911 equipment is not.

Pursuant to Section 122.802 of the Municipal Code, the City's General Accounting Division (GAD) accounts for ISM tangible personal property which includes computers and computer

related equipment with a value of at least \$1,000. These items are capital assets. Annually, around June 30, GAD provides a report listing all assets with a purchase price of \$1,000 or greater and having a useful life of more than one year, to JSO and other City agencies. JSO splits the report up between its various units. Existence of all items on the report is verified by the responsible parties within each unit and then sent back to GAD. The assets are then reported in the City's Comprehensive Annual Financial Report (CAFR).

STATEMENT OF OBJECTIVES

The objectives of the audit were as follows:

1. To determine whether ISM is properly recording computers and computer related capital assets received into the inventory management system, Track-It.
2. To determine whether computers and computer related capital assets reported to the GAD are materially correct.

STATEMENT OF SCOPE AND METHODOLOGY

- We obtained a listing of all computers and computer related assets received as of June 10, 2008 and reviewed location, serial numbers and ISM assigned numbers.
- We performed a physical inventory check for a sample of inventory items.
- We reviewed purchase orders for a sample of inventory items to ensure proper authorization and recording.
- We reviewed purchase orders for the ISM unit between the dates of October 1, 2006 through September 30, 2007 to determine inclusion of items on the GAD listing.
- We accessed the ISM unit's inventory tracking system and compared purchase orders to the system to determine whether items were properly recorded.
- We reviewed reporting procedures for capital assets.

Suggested Additional Audit Work

In limiting the scope of this audit, we did not pursue the following areas, and as such, they should be considered for future audit work:

- GAD's process of obtaining information for capital asset purchases is manual. This process should be reviewed for efficiency and effectiveness.
- The City's Surplus Yard should be reviewed to ensure the proper safeguarding of assets due to the lack of internal controls observed in Internal Control Weakness 1-9.

STATEMENT OF AUDITING 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.

AUDITEE RESPONSES

Responses from the auditee and other responsible parties have been inserted after the respective findings and recommendations. We received these responses from JSO's ISM and Supply Units, the City's Procurement Division and GAD, via Gary Andrews, Assistant Information Technology Officer, Chief Greg Burton, Police Services Administration, Mike Clapsaddle, Procurement Division Chief and Kevin Stork, the City's Comptroller respectively.

AUDIT CONCLUSIONS

By Objective

1. The ISM unit is properly recording computers and computer related capital assets received into the inventory management system, Track-It. However, we noted a number of findings and weaknesses which require corrective action.
2. ISM computers and computer related assets reported to GAD are not materially correct.

AUDIT OBJECTIVE #1

To determine whether ISM is properly recording all computers and computer related capital assets received into the inventory management system, Track-It.

Finding 1-1 *Missing Computers and Computer Related Equipment*

We performed a physical inventory of computer and computer related assets for a sample of items. Of 10,564 items in the ISM inventory, we selected a sample of 373 items which totaled 3.5% of the population. The sample consisted of 7 cameras, 63 desktops, 114 laptops, 73 printers and 116 various other computer related items. The various category included items such as servers, monitors and personal digital assistants (PDAs). The results of our testing are as follows:

1. 31 or 8.3% of the items could not be located. These items consisted of 1 camera, 8 laptops, 7 printers and 15 various items.
2. 9 or 2.4% of the items were not appropriately tagged with either an ISM number or a serial number. These items consisted of 1 camera, 1 laptop, 1 printer and 6 various items.

Recommendation to Finding 1-1

We recommend that ISM continue its efforts in updating the inventory by performing ongoing spot checks of computer inventory throughout JSO to ensure the accuracy of the information contained in Track-It.

ISM Response to Finding 1-1

Concur with finding. ISM is currently conducting a, hands on, wall to wall inventory of every JSO facility in an effort to locate the missing items. Additionally, we have implemented a regularly scheduled spot inventory program in an effort to better maintain the accuracy of the computer equipment inventory.

Finding 1-2 *Stolen Property Not Reported*

ISM and other units within JSO did not report stolen property to the Council Auditor's Office (CAO) as required by the Municipal Code. Officers filed police reports concerning stolen property but ISM and other JSO units did not report the thefts to the CAO.

Per Section 102.104 of the Municipal Code, "Whenever a custodian, property officer or accountable officer responsible for public funds or public property discovers a loss, unexplained disappearance or theft of the funds or property for which he is responsible or accountable, he shall report the apparent loss, unexplained disappearance or theft to the Council Auditor's Office at the same time as it is reported to the Office of the Sheriff as required by Section 122.810".

Recommendation to Finding 1-2

We recommend that all appropriate department heads within JSO be notified of the requirement to report all lost, stolen or missing assets which were purchased with public funds, to the CAO, as required by Municipal Code Section 102.104. The report on the missing assets should include all necessary information including description of the incident, last known location of the item, responsible party, contact person and item information.

ISM Response to Finding 1-2

Concur with finding. The Continuous Improvement Unit (CIU) is drafting an information bulletin to inform all JSO personnel of the proper procedure for reporting stolen property.

Finding 1-3 *Timeliness and Proof of Proper Approval and Inspection *

We reviewed purchasing and receiving documents for a sample of 36 items of computers or computer related inventory and found that 16 or 44% of the documents reviewed were deficient. More specifically we found the following:

1. We were unable to determine the timeliness of inputting newly received inventory items into Track-It because the date received is manually entered and could be several days

after the receipt of goods. There is no policy stating that the date entered into the date received field be the actual date received and not the date entered.

2. For 5 of the 36 items tested (13.9%), the Request for Supplies document which shows that proper approval was obtained before a purchase was initiated was either not included in the purchase order packet or did not contain the appropriate signatures.
3. Packing Slips were not included in 2 or 5.6% of the purchase order packets reviewed.
4. Packing Slips did not include signatures showing that proper inspection and comparison of purchasing documents took place in 5 or 13.9% of the purchase order packets reviewed.
5. Packing slips did not include a date stamp showing the date of receipt on 5 or 13.9% of the P.O. packets reviewed.
6. We were unable to review purchasing and receiving documents for 2 or 5.6% of the items because there was no purchase order information in Track-It.
7. We were unable to review purchasing and receiving documents for 2 or 5.6% of the items because the documents could not be found.

Recommendation to Finding 1-3

We recommend that ISM establish and implement policies requiring that:

1. the date entered into the Track-It date received field be the actual date the items were received.
2. the Request for Supplies form contain all required signatures and be retained in the purchase order packet.
3. packing slips be retained as part of the purchase order packet.
4. when goods are received, they be compared to the receiving and purchasing documents to ensure that the items received were the items ordered. Evidence of this review should be a required part of the purchase order packet.
5. packing slips be date stamped upon receipt
6. specific purchase order information be input into Track-It when the item is added to the system
7. documents be retained in all purchase order packets for at least five years (as stated by the State of Florida's General Records Schedule GS1-SL for State and Local Government Agencies).

ISM Response to Finding 1-3

Concur with finding. *IsM has drafted and implemented a Unit Procedure Manual for the process of managing all Technology assets within JSO. It includes all recommendations from this Audit, specifically:*

1. *The date of receipt will be entered into Track-it as the date of receipt in the inventory.*
2. *ISM will maintain copies of all approved/signed Request for Supplies.*
3. *Packing slips when provided by the vendor will be retained as part of the purchasing packet.*
4. *All packing slips when provided by the vendor will be compared to the purchase order and maintained as part of the purchasing packet.*
5. *Packing slips, when provided by the vendor will be marked with the Date of Receipt.*

6. Purchase order number, and Purchase Order date will be included in Track-It.
7. ISM will retain copies of Purchase Packets per General Records Schedule GSI-SL.

Finding 1-4 *Computer Related Items Not Included in Track-It*

Some JSO computers and computer related assets are not purchased through and maintained by the ISM division. Of 19 computer related items reviewed, we found the following:

1. 1 server (5.3%) was purchased by ISM and not included in the system.
2. 1 Dell computer system (5.3%) was purchased from outside of ISM and was not included in the system.

Recommendation to Finding 1-4

We recommend that all JSO computer related assets (except those that need to remain concealed for safety reasons and those purchased by the 911 unit) be purchased through and maintained by ISM. Since ISM grants approval of these items and is made aware of the possible future purchases, the assets should be included in the inventory.

ISM Response to Finding 1-4

Concur with finding. The inventory of all JSO computer related assets will be maintained by ISM, in accordance with finding. General Order 61 has been updated to reflect this policy.

Internal Control Weakness 1-5 *No Internal Policies and Procedures*

ISM does not have active policies and procedures in place for the safeguarding and management of computer and computer related assets. ISM is in charge of the safekeeping of all of these types of assets which are held by JSO and owned by the City of Jacksonville. The Inventory Manager for ISM is currently creating an Information Technology Asset Management policies and procedures manual but at the beginning of this audit these guidelines had not been enacted.

Recommendation to Internal Control Weakness 1-5

We recommend that the ISM division continue the creation of the policies and procedures and implement them subject to the appropriate approval process within the Sheriff's Office.

ISM Response to Internal Control Weakness 1-5

Concur with finding. ISM has created and implemented an internal Unit Procedures Manual, reviewed and approved by the Chief of Continuous Improvement.

Internal Control Weakness 1-6 *Unaccounted for Items in Track-It*

ISM's inventory database includes items that cannot be found. A process does not exist for the write-off and deletion of these items. These items reside in an "Unassigned" category within

Track-It. Many of the items that are within this category were transferred from an old database and have never been located.

Recommendation to Internal Control Weakness 1-6

We recommend that all unaccounted for inventory items in the “Unassigned” category be evaluated to determine whether these items should be removed from the database. The removal of the items should be properly authorized by the Chief or Assistant Information Technology Officer for ISM. The proper documentation should be completed and forwarded to GAD per Municipal Code Sections 102.104 and 122.810 which deal with stolen, missing or lost tangible personal property.

ISM Response to Internal Control Weakness 1-6

Concur with finding. Procedures for removing items from the ISM inventory have been included in the ISM Unit Procedures Manual. ISM is currently conducting a wall to wall inventory and at the conclusion of that inventory we will purge all lost equipment from the system utilizing the proper reporting procedures.

Internal Control Weakness 1-7 *Administrative Access to Track-It*

Five employees within ISM have full control, administrative or master rights in the Track-It database. All of these individuals have the ability to change, add and delete items within the system.

Recommendation to Internal Control Weakness 1-7

We recommend that the administrative status for three of the individuals be changed to view or edit and that only two individuals have the capability to delete.

ISM Response to Internal Control Weakness 1-7

Concur with finding. We have removed Administrative permissions from three of the five personnel. Currently there are two Administrators of the Track-It system, Assistant ISM Manager and the Purchasing Coordinator. The Inventory Clerk has the ability to add records to the system and all other personnel have read only access to the Track-It data base.

Internal Control Weakness 1-8 *Incompatible Duties*

The ISM Inventory Manager performs several incompatible duties. The Inventory Manager receives all items purchased by or through ISM, enters them into Track-It, maintains the Track-It system, prepares the documents for all surplus and lost or stolen items, and transports surplus computer and computer-related items to the City Surplus Yard.

Recommendation to Internal Control Weakness 1-8

We recommend that the receiving function and the recording and system management function be segregated to allow for the proper safeguarding and accounting of City assets. We also recommend that the activities involved with inventory surplus and lost or stolen items be separated from the recording and system management function.

ISM Response to Internal Control Weakness 1-8

Concur with finding. Per the ISM Unit Procedures Manual, we have segregated the receiving and recording functions from the system management function. Additionally we have separated the surplus function so that the person creating the surplus documents does not transport and process the surplus equipment.

Internal Control Weakness 1-9 *Surplus Documentation*

During the delivery of computer equipment by ISM to the City's Surplus Yard which is operated by the Procurement Division, we noted that the appropriate documentation was not provided. The Surplus Yard employee asked for the sign off sheet but was told that there were possibly two more deliveries for the same surplus sheet and that it would be provided on the final run.

Recommendation to Internal Control Weakness 1-9

Tighter controls need to be put in place by ISM and other JSO units regarding the transfer of assets to the Surplus Yard. Before items are transported to the Surplus Yard, the transfer listing should be reviewed by appropriate management to ensure that the list is in agreement with what is being taken to the Surplus Yard. Upon physical transfer of equipment to the Surplus Yard the appropriate transfer documents should be signed by Surplus personnel so that ISM is no longer responsible for the items at the time the exchange takes place. This should be performed for each delivery of equipment.

ISM Response to Internal Control Weakness 1-9

Concur with finding. ISM Unit Procedure Manual has been updated to reflect the need for security and accountability of surplus items.

Procurement Division's Response to Internal Control Weakness #1-9

I have reviewed this Internal Control Weakness and Recommendation to the same with the Manager of the Surplus Facility. I agree with this finding and recommendation. Surplus staff is under the direction that each delivery of surplus assets shall be accompanied with the appropriate documentation (Transfer/Disposal Form) relative to equipment being delivered to the Surplus Yard. In cases where multiple deliveries of assets are required, separate documentation (Transfer/Disposal Form) will be required for each delivery. It is standard practice, and will be reiterated with Surplus Yard staff, that no delivery of surplus assets are to be accepted at the Surplus Yard without a completed Transfer and Disposal Form. In cases

where deliveries are made to the Surplus Yard without the completed documentation, the delivered assets will be processed as abandoned property.

Internal Control Weakness 1-10 *Equipment in Non-Secure Location*

During our initial walk-through of the ISM unit, computer equipment was not maintained in a secure location. We observed over 100 new, unassigned items stacked in a hallway. We also noted that inventory awaiting transport to the Surplus Yard had overflowed from the surplus closet into the hallway. In addition, the supplies room, which houses all repair parts and equipment for issuance to personnel, was not secure.

Recommendation to Internal Control Weakness 1-10

We recommend that when large shipments are to be received, ISM arrange for additional storage space so that items are properly safeguarded. We recommend that deliveries to the Surplus Yard take place on a more regular basis so that overflow of surplus equipment does not take place. We also recommend that the supplies room door remain locked when the inventory manager is not there and that a system be put in place to allow appropriate access during business and non-business hours.

ISM Response to Internal Control Weakness 1-10

Concur with finding. Services department has provided a space for secure storage of equipment. The ISM Unit Procedures Manual has been updated to insure that the amount of surplus equipment does not exceed the capacity of the available vehicles for surplus trips. Only three personnel have access to the ISM surplus room, the IS Manager, the Assistant IS Manager and the Inventory Clerk. All other personnel must contact one of these individuals for access to this space.

Internal Control Weakness 1-11 *Equipment Issued Without a Work Order*

We observed parts being issued to an ISM Technician by the Inventory Manager without the appropriate work order being presented or having been completed in the Track-It system.

Recommendation to Internal Control Weakness 1-11

As mentioned in Internal Control Weakness 1-6 ***No Internal Policies and Procedures***, we recommend that ISM create and adhere to internal policies and procedures that dictate how the accounting for and safeguarding of all assets will take place. Computer related equipment should not be issued without a work order.

ISM Response to Internal Control Weakness 1-11

Concur with finding. Internal Policies and Procedures manual has been created, approved and implemented.

Opportunity for Improvement *Unused Equipment* 1-12

During our audit, we noted that many of the portable printers we inventoried were not being used by the officers to whom they were assigned.

Recommendation for Opportunity for Improvement 1-12

The extent and the reasons for non-usage should be determined by ISM and considered before any purchases of equipment in the future.

ISM Response to Opportunity for Improvement 1-12

Concur with finding. ISM conducts research prior to any purchase of computer equipment. We are currently conducting a study of the issues that Officers have utilizing the assigned printers.

AUDIT OBJECTIVE #2

To determine whether computers and computer related assets reported to GAD are materially correct.

Finding 2-1 *Items Not Included on GAD Report*

Computers and computer related assets reported to GAD are not materially correct. We selected all capital items from purchase orders initiated by JSO during the period of October 1, 2006 to June 28, 2007 for computers and computer related equipment over \$1,000. To ensure proper reporting of capital assets, we compared each of these items to the GAD inventory report dated June 28, 2007 that was provided to JSO and found that these items were not included on the report. The GAD inventory report includes all capital items to be reported in the City's CAFR.

It is JSO's policy to add capital items to GAD's inventory report if not included. We reviewed the final report submitted to GAD by JSO to determine if capital items on the purchase orders had been added and found that they had not been added. The total cost of the unreported assets was \$810,605.54.

We then reviewed detail for capital items added to GAD's capital asset database to determine whether any of the JSO items were added by GAD after June 28, 2007. We discovered that of the \$810,605.54 that was not added by JSO, \$787,424.20 or 97.1% of the amounts were later added by GAD. Although the majority of the capital items were added by GAD, these items should have been added by JSO.

Recommendation to Finding 2-1

We recommend that JSO enforce its policies and procedures regarding the annual inventory performed by GAD. JSO should have a system in place that would allow for the reconciliation

of capital items to the GAD report, as suggested in General Order 56.VII.B.5 that deals with Inventory of Property/Equipment.

We recommend that JSO begin an internal physical inventory for each unit in order to compare and reconcile to the annual report provided by GAD.

JSO's Supply Unit Response to Finding 2 -1

Concur: Currently JSO conducts the annual inventory of tangible property upon receiving the inventory report from GAD. Once the report is received the Tangible Property Inventory Officer and the designated Property Officers conduct the inventory according to established procedures.

During this process "due diligence" is conducted to reconcile any discrepancies. The completed report is then compiled and any items that were sent to surplus, transferred, lost or stolen are noted with the proper documentation. The report is then certified and sent to GAD. Items that are inventoried by JSO and meet the established criteria for tangible inventory items but are not listed on the report from GAD will be researched and sent to GAD for comparison to the GAD backlog. This process will ensure the inventory list is updated and reconciled both on the JSO and GAD reports.

Concur: JSO concurs with the recommendation to conduct an internal physical inventory. JSO will conduct the inventory during the first quarter of 2009 and forward the results to GAD.

Internal Control Weakness 2-2 *General Accounting Division – Manual Process for Capturing Capital Asset Purchases*

As mentioned above in the Suggested Additional Audit Work section, GAD's process for obtaining information for capital asset purchases is manual. GAD personnel manually review capital line items in the City's purchasing system, JaxPro, to find assets costing \$1,000 or more and add them to the City's asset database. Amounts reported in the asset database are then reported in the CAFR. However, purchases of capital assets may also be made from expense line items but those line items are not reviewed for capital purchases. Therefore, capital assets are understated in the City's financial records and are at greater risk of theft because items that are overlooked are not tagged with a City property tag.

Recommendation to Internal Control Weakness 2-2

We recommend that GAD automate the process for identifying and capturing information relative to new capital assets.

GAD's Response to Internal Control Weakness 2-2

The Accounting Division agrees with the recommendation of the Council Auditor. The Chief Financial Officer and Chief Information Officer are assessing possibilities of an enterprise-wide integrated financial system that would include an improved and up to date capital asset module. This would improve the efficiencies of the Accounting Division classifying and recording the

capital assets. Previously, the Accounting Division was in the process of converting to the FAMIS capital asset module, but ITD did not want to add usage to the current, outdated, system platform. We attempted to update our capability by piggybacking on Public Works' Maximo maintenance/work order system (Maximo), but were unsuccessful. Maximo had never been used to track and depreciate capital assets from a Generally Accepted Accounting Principal (GAAP) basis and Maximo was not able to make the necessary modifications in a timely and cost efficient manner. GAD paralleled for one year before scraping the project.

While an automated system will enhance the Accounting Division's efficiency, the effectiveness of correctly classifying capital asset will not be improved. The using Departments need to correctly charge capital assets to the proper capital subobject. As noted in the audit, the Accounting Division performs manual reviews to catch incorrect charges for non reported assets in order to be materially compliant with GAAP, but we agree with the Council Auditor's statement in the last sentence of the finding. The manual review is a work around and compensating control at best; an inefficient and not as effective procedure as proper/correct charging by the Departments when the purchase order (PO) is entered. The Accounting Division continues its efforts in educating Department personnel and informing Department's management of problems encountered. We are working with the Administrative Services Division (ASD) on improving the classifications as POs are entered by their personnel. We have been able to move up a request for a JaxPro Daily Purchase Order Transaction Report that should aid us in reviewing the POs for proper classification, although we haven't received the report as yet.

As we work through the problems noted, we are receptive to additional recommendations from your Staff in improving the capital asset process.

We would like to express our appreciation for the assistance and cooperation we received from all of the ISM personnel and JSO Officers involved through the course of this audit.

Respectfully submitted,

Kirk A. Sherman, CPA
Council Auditor

Audit Performed By:

Sonia Carroll
Brian Parks

**Exhibit I
ISM Personnel**

Management

Information Systems Manager	1
Assistant Information Systems Manager	1
Inventory Manager	1
Project Manager	1
Training and Procurement Position	1

Help Desk

Information Technician Analyst	4
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Computer Support Team

Information Technician Analyst Supervisor	1
Information Technician Analyst	5
Desktop Support Technician Senior	2

Applications Development Team A

Information Technician Analyst Supervisor	1
Information Technician Analyst	6

Applications Development Team B

Information Technician Analyst Supervisor	1
Information Technician Analyst	5

Network Administrators

Information Technician Analyst Supervisor	1
Information Technician Analyst	6

Strategic Planning

Information Technician Analyst	3
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Total	40
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