

**Special Report
Good Governance Practices
for Boards and Commissions**

August 2001

City Auditor's Office

City of Kansas City, Missouri

August 15, 2001

Honorable Mayor and Members of the City Council:

We conducted this special report to identify and recommend good governance practices for Kansas City boards and commissions. Governance is the exercise of authority, direction and control by a governing board. Governance is focused on planning, setting goals and objectives, and developing policies to guide the organization and monitor its progress toward implementing its plans. Governance is separate and different from management. Management is the act of conducting affairs, the use of services and programs to accomplish a defined purpose.

Appointed boards and commissions have major authority and responsibilities within Kansas City government. For example, boards oversee development incentives, maintenance of parks and provision of recreation opportunities, and the delivery of police, ambulance, and other government services. Combined, the boards spent close to \$220 million dollars in fiscal year 2000. Because many city services and functions are carried out by appointed boards and commissions, it is important that they follow good practices in executing their authority.

The work and practices of governmental boards and commissions have been a focus of much research and discussion among experts in the field of government. Based on our review of that research, we have developed a framework for good governance and a governance assessment checklist. We recommend that the mayor and the City Council direct, by ordinance, Kansas City's major boards and commissions to use the checklist to assess their governance practices and report annually to the mayor and the Council with documentary evidence that the practices are implemented. We also recommend that the mayor and the City Council identify applicable governance practices for advisory and ad hoc boards and commissions to follow upon their creation.

We sent the draft report to the mayor on July 25, 2001. Her written response is appended. We would like to thank Dr. David O. Renz, director of the Midwest Center for Nonprofit Leadership and associate professor at the Cookingham Institute of Public Affairs of the Bloch School of Business and Public Administration, University of Missouri at Kansas City, for his contribution to this report. The audit team for this project was Anatoli Douditski and Michael Eglinski.

Mark Funkhouser
City Auditor

Good Governance Practices for Boards and Commissions

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Introduction

Objectives

We conducted this special report pursuant to Article II, Section 13 of the Charter of Kansas City, Missouri, which establishes the Office of the City Auditor and outlines the city auditor's primary duties.

We undertook this project to recommend good governance practices for Kansas City boards and commissions. Appointed boards and commissions have major authority for and responsibilities over development incentives, police service, city parks, the ambulance system, and other government activities. In addition, boards control spending of significant amounts of city funds.

Because many city services and functions are carried out by such boards and commissions, it is important that they follow good practices in executing their authority and that the mayor and Council have assurance that the boards follow such practices.

The objectives of this special report are to answer the following questions:

- What are governance functions?
- What are good governance practices for boards and commissions?

We make recommendations to encourage the use of good governance practices by Kansas City boards and commissions.

Scope and Methodology

We conducted this special report in accordance with applicable government auditing standards. For this report, we followed general standards, the fieldwork standard for supervision, and the reporting standards.

To understand the scope and role of boards and commissions in Kansas City, we reviewed the city code, city charter, and state statutes; the city's comprehensive annual financial report; and annual reports and audits of

boards and commissions. We focused on boards and commissions with authority over major city resources and programs such as the city's component units¹ and the Board of Parks and Recreation Commissioners.

To identify governance functions and good practices, we reviewed literature and prior audit work, and consulted with Dr. David O. Renz, director of the Midwest Center for Nonprofit Leadership and associate professor at the Cookingham Institute of Public Affairs, University of Missouri at Kansas City, regarding governance functions and practices. Although we identified good practices, we did not evaluate current governance practices of boards and commissions in Kansas City.

No information was omitted from this report because it was deemed privileged or confidential.

Background

Definition of Governance

Governance is the exercise of authority, direction and control by a governing board. It is the board's right and responsibility to determine the purposes and principles by which an organization will function and then to arrange for its management. Governance deals with *what* an organization is to do and is focused on planning, setting goals and objectives, and developing policies to guide the organization and monitor its progress toward implementation of its plans. The primary focus of governance should be on the long-term – the organization's mission, values, policies, goals, objectives, and accountability.²

Governance practices employed by appointed boards and commissions are important because these boards and commissions have the authority to spend significant amounts of public funds on behalf of the city and to control the delivery of important city services. The mayor appoints members to most component units and the Board of Parks and

¹ According to the Governmental Accounting Standards Board (GASB) Statement No. 14, a component unit of a primary government is an organization that is legally separate from the government but for which the primary government is financially accountable because the government officials appoint a voting majority of the organization's governing body and either the government is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

² Guy LeClerc, W. David Moynagh, Jean-Pierre Boisclair, and Hugh R. Hanson, *Accountability, Performance Reporting, Comprehensive Audit – An Integrated Perspective*, (Ottawa, CCAF-FCVI, Inc., 1996), p. 8.

Recreation Commissioners. These boards and commissions should be ultimately accountable to the citizens of Kansas City.

Governance is different from management. Management is the act, art or manner of controlling or conducting affairs, the skillful use of means to accomplish a defined purpose. If governance has to do with *what* an organization is to do, management deals with *how* it does it. Management requires expertise, experience, and skills. Management should be a professional activity that leaders have to have in place to serve the needs and execute the plans of their organization.³

Boards and Commissions in Kansas City

We focused on Kansas City boards and commissions with control over major city resources and programs, namely city component units and the Board of Parks and Recreation Commissioners. Kansas City component units are legally separate from the city, but the mayor appoints the board members of most of these organizations.⁴ The city also provides significant funding for the component units and in some cases has to cover their revenue shortfalls from the city's general fund. Combined, the component units and the Board of Parks and Recreation Commissioners spent close to \$220 million dollars in fiscal year 2000. (See Exhibit 1.)

³ *Accountability, Performance Reporting, Comprehensive Audit – An Integrated Perspective*, p. 9.

⁴ The Board of Police Commissioners consists of the mayor and four other commissioners appointed by the governor of the State of Missouri. RSMo §84.350-84.360. Board members of the Maintenance Reserve Corporation are appointed by the city manager. Kansas City Corporation for Industrial Development-Charitable Fund has a five member Board of Directors, which includes a City Council member.

Good Governance Practices for Boards and Commissions

Exhibit 1. Component Units, and the Board of Parks and Recreation Commissioners' Responsibilities and Fiscal Year 2000 Expenditures

Organization	Responsibility	Expenditures
Kansas City Board of Police Commissioners	Police services	\$112,603,000
Board of Parks and Recreation Commissioners	Parks, boulevards, and recreational opportunities for Kansas City residents	36,105,000
Metropolitan Ambulance Service Trust	Emergency medical services	33,332,000
Tax Increment Financing Commission	Redevelopment projects financed through payments in lieu of taxes	15,473,000
Land Clearance for Redevelopment Authority	Acquiring and preparing land for redevelopment	10,451,000
Port Authority of Kansas City, Missouri	Planning and development of the Missouri River riverfront	5,467,000
Economic Development Corporation	Business and economic development	3,034,000
18 th and Vine Authority	Construction, renovation and maintenance of Jazz Hall of Fame, GEM Theatre, Negro League Baseball Hall of Fame, and Museum	2,456,000
Kansas City Downtown Minority Development Corporation	Loans to minority owned businesses	886,000
Kansas City Corporation for Industrial Development Charitable Fund	Redevelopment of centrally located industrial sites with a mix of public and private funds	124,000
Kansas City Maintenance Reserve Corporation	Assistance in home maintenance	11,000
Total		\$219,942,000

Source: 2000 Comprehensive Annual Financial Report.

Recommendations

Summary

To guide Kansas City boards and commissions in carrying out their work, we have developed a framework for good governance. From our research, we identified six core functions in which the boards should engage:

- Lead the organization.
- Set policies delineating management responsibilities.
- Ensure management compliance with board directives.
- Ensure accountability for achieving organizational goals.
- Ensure a high level of board performance and effectiveness.
- Represent the “owners” of the organization.

For each function we describe a variety of good governance practices which, if followed, would help in carrying out the functions. We also provide a governance assessment checklist. We recommend that the mayor and the City Council direct, by ordinance, Kansas City component units and the Board of Parks and Recreation Commissioners to use the checklist to assess their governance practices and report annually to the mayor and the Council with documentary evidence that the practices are implemented. We also recommend that the mayor and the City Council identify applicable governance practices for advisory and ad hoc boards and commissions to follow upon their creation.

Good Governance Functions and Practices

Research studies and experts identify governance functions and practices that, if adopted, should improve the operations of organizations led by boards and commissions. Following these practices would improve the effectiveness of boards’ activities and result in boards that are accountable to citizens and elected officials.

For each of the six core governance functions that follow, we describe good practices to carry them out.

Lead the Organization

Boards and commissions should lead their organizations. They should ensure that the purpose for the organization is defined and establish overall goals for the organization. Appointed boards and commissions should develop a mission statement to help them lead their organization and should communicate the mission statement and goals to management.

A mission statement should define the purpose of the organization, incorporating any legal mandates (e.g., port authorities have a purpose specified in state statutes). A mission statement should also focus on the change the organization intends to make in citizens' lives. Boards should focus on the future of their organizations. They should maintain a strategic perspective, engage in long-term planning, and articulate the vision for their organizations.

Set Policies Delineating Management Responsibilities

To strengthen accountability and the effectiveness of the organization, boards should adopt policies that clearly define board and management responsibilities. The degree of separation between board duties and staff duties can vary from total separation of duties to cooperative work on emerging issues. Boards should specify who in the organization should set goals, who should determine which programs and services will be offered, who should set the organizational structure, and who should ensure adequate resources to implement organizational goals.

The chief executive officer (CEO) of an organization is normally responsible for implementing programs and performing managerial activities to achieve the organizational goals. In that case, all management related policies including authority and responsibility should be addressed to the CEO. The CEO should have the latitude to determine how goals will be achieved, as long as the methods are not explicitly prohibited by board policies.

Boards can also prescribe certain financial and budget management practices. The Government Finance Officers Association (GFOA) and National Advisory Council on State and Local Budgeting (NACSLB) recommend adopting and periodically reviewing financial planning, revenue, and expenditure policies. Examples include policies on:

- balanced budget;
- long-range financial planning;
- asset inventory;

- revenue diversification;
- fees and charges;
- use of one-time revenues;
- use of unpredictable revenues;
- debt capacity, issuance, and management;
- reserve or stabilization accounts; and
- operating/capital expenditure accountability.

(See Appendix A for a description of the policies.)

Ensure Management Compliance with Board Directives

The board should have assurance that management is working toward achieving organizational goals at a reasonable cost. The CEO is accountable for his/her staff's compliance with the board's policies, existing laws, and ethical standards. Appointed boards and commissions should institute regular reporting by the CEO to ensure management compliance with board policies, existing laws, and ethical standards. Boards should adopt policies, which define what the CEO must report on and when. Policies should provide criteria against which the CEO reports will be compared.

To have assurance that management complies with a board's directives, laws, and ethical standards, the board should establish an audit committee and an independent internal audit function. The internal auditor should report to the CEO, be independent of the accounting and finance function, and have direct access to the board's audit committee. If organizations cannot establish their own internal audit function because of their size, they should outsource the assessment of internal controls and management compliance. For that purpose, Kansas City boards and commissions can seek assistance from the City Auditor's Office, the city's Internal Auditor, or commercial audit organizations. In addition, boards should provide for regular external audits of the organization's financial statements.

Ensure Accountability for Achieving Organizational Goals

Unlike for-profit organizations, which measure their success or failure by the profit generated, governmental organizations do not have a universal indicator of whether they are accomplishing their mission. Therefore, boards should constantly monitor the organization's progress toward accomplishing its mission and decide whether the goals are still relevant.

Appointed boards and commissions should hold the CEO responsible for achieving organizational goals and should assess CEO performance in

terms of that achievement. In addition to requiring CEO reports on a regular basis on whether the organization is meeting its goals, boards should seek information from other sources independent of management such as surveys, focus groups, outside experts, stakeholders, and constituents. Evaluating the organization's progress in meeting its goals, should include reviewing and, if necessary, updating the organization's mission, goals and policies.

Ensure a High Level of Board Performance and Effectiveness

To ensure a high level of board performance and effectiveness, boards and commissions should organize their work. Appointed boards and commissions should define board activities and how board business will be conducted. In addition, boards should regulate individual board member behavior. For that purpose, boards should develop a board manual or by-laws and job descriptions for individual board members. The manual should describe how board meetings are conducted, how the committees are structured, and how decisions are communicated.

Individual board members should be responsible for their behavior as it relates to working with other board members and staff. Boards should adopt and follow a code of ethics established by the City Council for its boards and commissions, and may expand on the general code of ethics when appropriate. Boards should conduct orientation for new members, and implement ongoing training for the board. Boards should enforce an attendance/absenteeism policy and have regular collective board self-evaluation. Boards should deliberate in many voices, but decide and operate as one. Although individual board members can and should request information from staff (preferably from the CEO), only the board as a whole should direct staff through the CEO to perform any activity.

Boards collectively should lead rather than react. They should set and control the agenda. City, state, and federal legislation sometimes requires board approval of purely administrative issues such as purchasing contracts and personnel actions. In order to avoid micro-management, boards should affirm management decisions on these issues, often without the need for discussion. This can be done by putting these issues on a separate agenda for automatic approval in board meetings.

Represent the “Owners” of the Organization

City boards and commissions should represent the people of Kansas City. Citizens are the ultimate owners of organizations governed by city boards and commissions. Board members’ behavior should reflect the belief that they are trustees for the citizens. Appointed boards and commissions should know whom the board represents collectively and be accountable to the mayor and the City Council. Boards should seek to enhance the external image and credibility of their organizations. To be effective, boards need to communicate and cooperate with other organizations in the city to understand how their own organization fits within the city’s big picture.

The goal of any city organization should be to make a difference in the lives of Kansas City residents. In their activities, boards interact with multiple stakeholders representing the interests of various groups within the city. It is important that boards appreciate the different interests of these groups, but still act based on the need to promote the general interest of the people of Kansas City.

The mayor of Kansas City makes appointments to the Board of Parks and Recreation Commissioners and component units. To assist the mayor in choosing candidates for appointment, boards should develop job descriptions and a written board profile with a description of desired knowledge, skills, abilities, and other characteristics for prospective board members. Board appointments should be made with consideration of the needs of the board and the skills and qualifications of potential candidates.

Board business should always be conducted in accordance with the Missouri Sunshine Law.⁵ Absent some compelling reason recognized in the law, regular board meetings must be open to public scrutiny. Boards should gather evidence of the owners’ concerns, needs, and demands, and board members should have direct contact with the citizens and their representatives, including the mayor and the City Council.

Mayor and City Council Should Evaluate City Boards and Commissions

The mayor and the City Council should regularly evaluate the performance of the city’s boards and commissions. To assist in this process, we have developed a governance assessment checklist. (See

⁵ RSMo §610.010 – §610.028.

Exhibit 2 on page 11.) We recommend that the mayor and the City Council direct, by ordinance, Kansas City component units and the Board of Parks and Recreation Commissioners to use the checklist to assess their governance practices, and report annually to the mayor and the Council with documentary evidence that the practices are implemented.

The mayor and the City Council often create special advisory boards and commissions to deal with emerging issues. These advisory boards are different from governing boards, and not all governance functions are applicable to them. However, the advisory boards should still know and follow good governance practices applicable to them. Therefore, we recommend the mayor and the City Council identify governance practices that advisory and ad hoc boards and commissions should follow upon their creation.

Recommendations

1. The mayor and the City Council should direct, by ordinance, Kansas City component units and the Board of Parks and Recreation Commissioners to use the governance assessment checklist to assess their governance practices and report annually to the mayor and the Council with documentary evidence that the practices are implemented.
2. The mayor and the City Council should identify governance practices for advisory and ad hoc boards and commissions to follow upon their creation.

Exhibit 2. Governance Assessment Checklist

1. Has the board established overall goals for the organization?

- Has the board set overall goals for the organization?
- Has the board prepared a mission statement?
- Do the goals describe the end result of the organization's activities?
- Has the board communicated organizational goals to management?
- Has the board engaged in strategic planning?

2. Has the board adopted policies that delineate board and staff responsibilities?

- Has the board adopted policies that delineate the latitude and the power of the CEO?
- Has the board adopted policies that prohibit specific management actions that are unethical or unacceptable?
- Has the board adopted policies that prescribe board-CEO relationship?
- Are management-related policies addressed to the CEO?
- Has the board adopted any financial planning, revenue, and expenditure policies?

3. Has the board ensured management compliance with board directives?

- Has the board specified what the CEO must report on, when, and how often?
- Has the board defined the criteria against which the CEO reports will be compared?
- Has the board organized an audit committee?
- Has the board provided for an internal audit function?
- Is the internal auditor independent from the accounting and finance function?
- Does the internal auditor have access to the audit committee?
- Has the board provided for regular external review of the organization's financial statements?

4. Has the board ensured accountability for achieving organizational goals?

- Has the board monitored the organization's progress toward accomplishing its mission?
 - Does the board hold the CEO responsible for the organization's performance as it relates to the achievement of overall organizational goals?
 - Has the board regularly assessed the CEO's performance?
 - Has the board reviewed and updated the policies, mission statement, and goals?
 - Has the board sought information on whether the organization is achieving its goals from sources independent of management?
-

5. Has the board ensured a high level of board performance and effectiveness?

- Has the board adopted policies that prescribe board activities and the manner in which board meetings are conducted, the committees are structured, decisions are communicated?
- Has the board adopted a board manual or by-laws?
- Has the board adopted a code of ethical conduct?
- Has the board adopted a conflict of interest policy?
- Has the board developed job descriptions for board members?
- Has the board had an orientation for new members?
- Has the board had ongoing training for the board members?
- Has the board adopted and enforced an attendance/absenteeism policy?
- Has the board had a collective self-evaluation?
- Has the board set and controlled the agenda?

6. Has the board represented the people of Kansas City?

- Has the board had regular meetings with the mayor and the City Council?
 - Has the board assessed the needs, concerns, and demands of the people of Kansas City regarding the organization's activities?
 - Has the board conducted business in accordance with the Missouri Sunshine Law?
 - Has the board communicated with other city boards and organizations to see how its activities fit within the city's "big picture"?
 - Has the board developed a "board profile" to help the mayor in choosing candidates for appointments to the board?
 - Does the board profile describe the desired knowledge, skills, abilities, and other characteristics for prospective board members?
 - Has the board developed job descriptions for candidates for appointment?
-

Appendix A

Recommended Financial Planning, Revenue, and Expenditure Policies

Recommended Policies

GFOA and NACSLB recommend the adoption and periodic review of certain financial and budget policies for state, provincial and municipal governing boards as well as the governing boards of component units. The exhibit below describes the policies.

Financial Planning Policies
<p>Balanced Budget policy encourages commitment to a balanced budget and provides for disclosure when a deviation from a balanced budget occurs.</p> <p>Long-Range Planning policy supports assessment of long-term financial implications of current budgets, budget policies, cash management and investment policies, programs and assumptions.</p> <p>Asset Inventory policy inventories and assesses the condition of all major capital assets.</p>
Revenue Policies
<p>Revenue Diversification policy encourages diverse revenue sources.</p> <p>Fees and Charges policy identifies the manner in which fees and charges are set and the extent to which they cover the cost of the service provided.</p> <p>Use of One-time Revenues policy discourages the use of one-time revenues for ongoing expenditures.</p> <p>Use of Unpredictable Revenues policy on the collection and use of unpredictable revenue sources.</p>
Expenditure Policies
<p>Debt Capacity, Issuance, and Management policy specifies appropriate uses for debt and identifies the maximum amount of debt and debt service that should be outstanding at any time.</p> <p>Reserve or Stabilization Accounts policy directs to maintain a prudent level of financial resources to protect against the need to reduce service levels or raise taxes and fees.</p> <p>Operating/Capital Expenditure Accountability policy periodically compares actual expenditures to budget and determines actions to bring the budget into balance, if necessary.</p>

Sources: Government Finance Officers Association and National Advisory Council on State and Local Budgeting.

Appendix B

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Appendix C

Mayor's Response

CITY OF FOUNTAINS
HEART OF THE NATION



KANSAS CITY
MISSOURI

Office of the Mayor

Mayor Kay Barnes

29th Floor, City Hall
414 East 12th Street
Kansas City, Missouri 64106-2778

(816) 513-3500
Fax: (816) 513-3518

To: City Auditor Mark Funkhouser
From: Mayor Kay Barnes *Kay*
Date: August 8, 2001
Re: Auditor's Report: Good Governance Practices for Boards and Commissions

After reading through the City Auditor's report on the Good Governance Practices for Boards and Commissions, I wholeheartedly agree with his ideas and two specific recommendations. I want to encourage all of our great, volunteer Boards and Commissions to follow these sensible guidelines.

