

**IRS Review, Audit 04-36  
Risk Analysis Work Sheet  
April 8, 2005**

<b><u>Risk</u></b>	<b><u>Control</u></b>	<b><u>Control In Place</u></b>	<b><u>Risk Assessment</u></b>
Usage of vehicles assigned to City employees may not be consistent with City Policy or IRS compliant for reporting purposes.	The implementation of a comprehensive Vehicle Policy coupled with adequate monitoring for compliance purposes.	Partially; The last revision of the City's manual on this topic was made in 1996.	High