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Office of the City Auditor

# **Review of Freedom of Information Act Copying Cost**

Report Date: September 29, 2011

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## Office of the City Auditor

*"Promoting Accountability and Integrity in City Operations"*

[www.vbgov.com/cityauditor](http://www.vbgov.com/cityauditor)

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## Office of the City Auditor Table of Contents



Date: September 29, 2011  
To: Roderick Ingram, Deputy City Attorney  
Subject: Review of Freedom of Information Act Copying Cost

We have performed the procedures related below to assist in determining an updated Citywide cost per copy to charge in preparing Freedom of Information Act (FOIA) requests for FY11/12.

In performing the agreed-upon procedures, we conducted our work in accordance with Government Auditing Standards. These standards incorporate financial audit and attestation engagement standards established by the American Institute of Certified Public Accountants. In addition, the standards provide guidance when performing and reporting the results of agreed-upon procedures. The Office of the City Auditor reports to City Council through the City's Audit Committee and is organizationally independent of all City departments.

The adequacy of the procedures to meet your objectives is your responsibility, and we make no representation in that respect. The procedures we agreed to perform include obtaining current cost information to utilize in the copier cost formula previously established. We contacted appropriate personnel to obtain additional information or gain other clarification as necessary. We completed the agreed-upon procedures on September 19, 2011.

We appreciate the opportunity to perform the procedures regarding the Review of Freedom of Information Act Copying Cost.

This review is intended solely for the use of the City Attorney's Office and should not be used by those who have not agreed to the procedures and have not taken responsibility for the sufficiency of the procedures for their purposes. However, this review is a matter of public record and its distribution is not limited.

If you have any questions about this report or any audit-related issue, I can be reached at 385-5872 or via email at [lremias@vbgov.com](mailto:lremias@vbgov.com).

Respectfully submitted,

Lyndon S. Remias, CPA, CIA  
City Auditor

cc: Audit Committee Members



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### **Purpose**

To determine the fee to charge citizens for copying costs related to Virginia Freedom of Information Act (FOIA) requests.

### **Scope and Objectives**

The objective of our review was to update the formula used to charge citizens for copying costs related to FOIA requests. The review utilized data for the period of July 1, 2010 to June 30, 2011.

### **Methodology**

To accomplish our objectives, we performed the following:

- Obtained monthly Multifunction Printer Pricing Schedules,
- Obtained copier paper costs,
- Determined and verified the number of clicks generated by City copiers for FY11.

### **Standards**

Our audit was conducted in accordance with generally accepted government auditing standards. The Office of the City Auditor reports to City Council through the Audit Committee and is organizationally independent of all City Departments. This report will be distributed to the City's Audit Committee, City Council, City Manager, and appropriate management within the City. This report will also be made available to the public.

### **Background**

In order to make the actions of government entities throughout the Commonwealth of Virginia more open to the public, the General Assembly enacted the Virginia Freedom of Information Act, located at § 2.2-3700 et seq. of the Code of Virginia. The FOIA guarantees citizens (excluding those who are incarcerated) of the Commonwealth and representatives of the media access to public records held by public bodies, public officials, and public employees. All public records are presumed to be open, and may only be withheld if a specific, statutory exemption applies.

The Act covers requests for documents that currently exist but does not require the City to create new documents or to answer questions. Documents may be requested by contacting the Virginia Beach Freedom of Information Office. If an individual wishes only to inspect documents, there generally will be no charge, although search charges could be assessed for documents that are not readily retrievable. If an individual request copies, the cost will be dependent upon the amount of documents requested. Reasonable costs are assessed to reimburse the City for costs in responding to the FOIA request. These costs are based on clicks. A click is an "impression" made by a copier onto a sheet of paper. The clicks are generated by copying a document or by printing a document or file.



Konica Minolta holds the current citywide copier contract. Each department is charged a monthly lease amount determined by model. In addition to the copier monthly lease cost, a per "click" fee is also charged



to each department. These costs were utilized in computing the cost per copy charge.

## **Results**

The three components utilized in computing the FOIA per click copy charge are as follows:

### **1. Konica Click Charge**

The Konica click charge is \$0.007 for black and \$0.055 for color. This includes a 20% markup that Printing Services adds for administrative fees and contract management. This charge is included in the Pricing Schedule located on beachnet and is the same amount charged to the departments.

### **2. Lease Cost per Click**

In FY11, the City leased 416 machines at a total cost of \$422,798.76. During FY11, the total number of clicks for all copies totaled 28,199,422. Based on the total lease cost and number of clicks made, the cost per click equals \$0.015 (\$422,798.76/ 28,199,142).

### **3. Standard Paper Price per Click**

City departments purchase their copy paper from Corporate Express/Impact Imaging through the citywide office supply contract. The cost per sheet, based on 20# bond standard 8.5 x 11 paper is \$0.0069.

Note: The items below are not included in the per click copy charge :

**Labor** - This cost factor will be determined by the department utilizing actual labor rates. The actual amount of time and labor will be charged to the customer.

**Scans** - Scans are not considered a click on the Multifunction Printer.

**Ink/Toner** – These items are already included in the Konica click charge.

## **Conclusion**

Based upon our calculation, we believe that the copier cost for FOIA purposes should be \$0.03 per click for black copies and \$0.08 per click for color copies.

<b>Expense</b>	<b>Black/White</b>	<b>Color</b>
Konica Click Charge	\$0.007	\$0.055
Lease Cost Per Click	\$0.015	\$0.015
Standard Paper Price Per Sheet	\$0.0069	\$0.0069
<b>Total</b>	<b>\$0.0289</b>	<b>\$0.0769</b>
<b>Rounded</b>	<b>\$0.03</b>	<b>\$0.08</b>