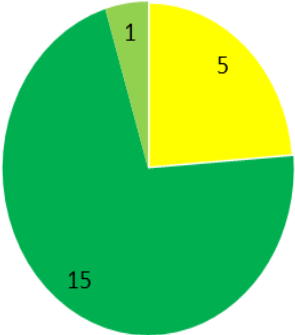


# FY2020 City Auditor Update

# FY20 Audit Results

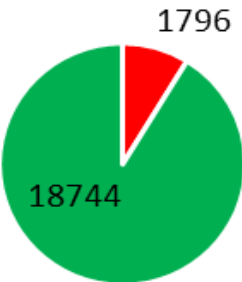
- ▶ Completed 92% of the scheduled audit plan as of 6/30/20, with five audits partially complete including two draft reports issued.

### FY20 Audits/Projects Completed



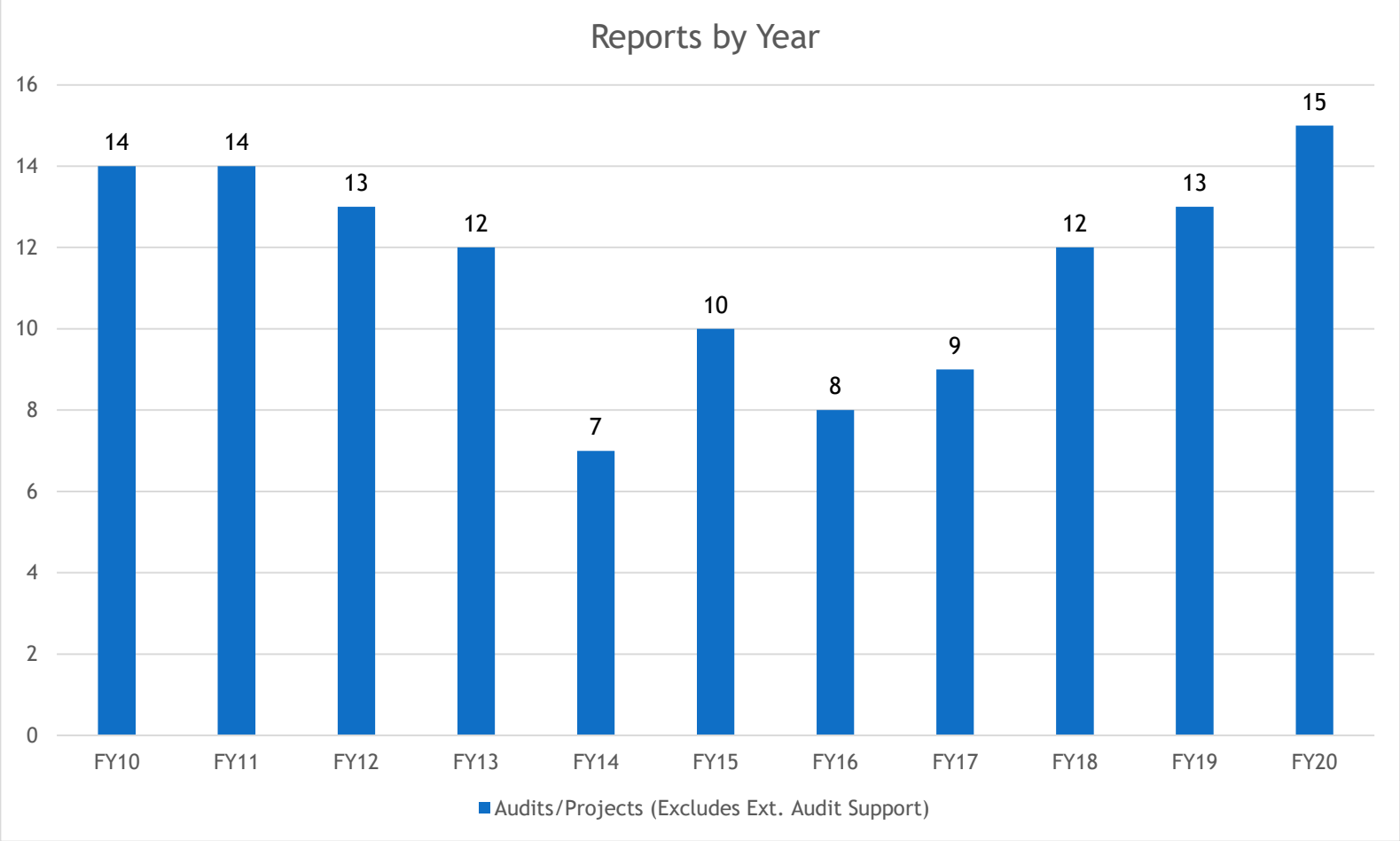
- Not Started
- Audits/Projects
- Partially Completed
- Ext. Audit Support Completed

### FY20 Audit Hours Planned vs Actual



- Vacant Positions & COVID Hours
- Actual Audit Hours Available

# FY20 Audit Results



# FY20 Audit Results

APA Comparative Cost	Report Issued
PDR Permits and Inspections	Report Issued
DPW Parking	Report Issued
Fire Special Events OT	Report Issued
Pcards	Report Issued
Annual Follow up	Report Issued
External Audit Support	Complete
Top Twenty OT	Report Issued
FMLA Compliance	Report Issued
GRTC Revenues	Report Issued
DPW Paving Contract	Report Issued
Sheriff Overtime	Report Issued
Accounts Payable	Report Issued
Special Funds	Report Issued
IT User Access Mgt.	Report Issued
Cybersecurity	Report Issued
COVID-19 Special Project	In Process-draft issued
Vehicle Utilization /Personal Usage	In Process-draft issued
DSS Foster Care	In Process
CIP & Construction Mgt. Contracts	In Process
DPU Water Contracts	In Process

# FY20 Audit Results

- ▶ Audit recommendations received a 96% concurrence rate (115/120).
- ▶ November 2019 annual follow up report showed 52% of open recommendations as of June 30, 2019 were implemented.
- ▶ Jan 1, 2012 - December 31, 2019 388 out of 544 (71%) recommendations implemented. The bulk of open issues are recently issued since FY19 and first half of FY20.

# FY20 Audit Results

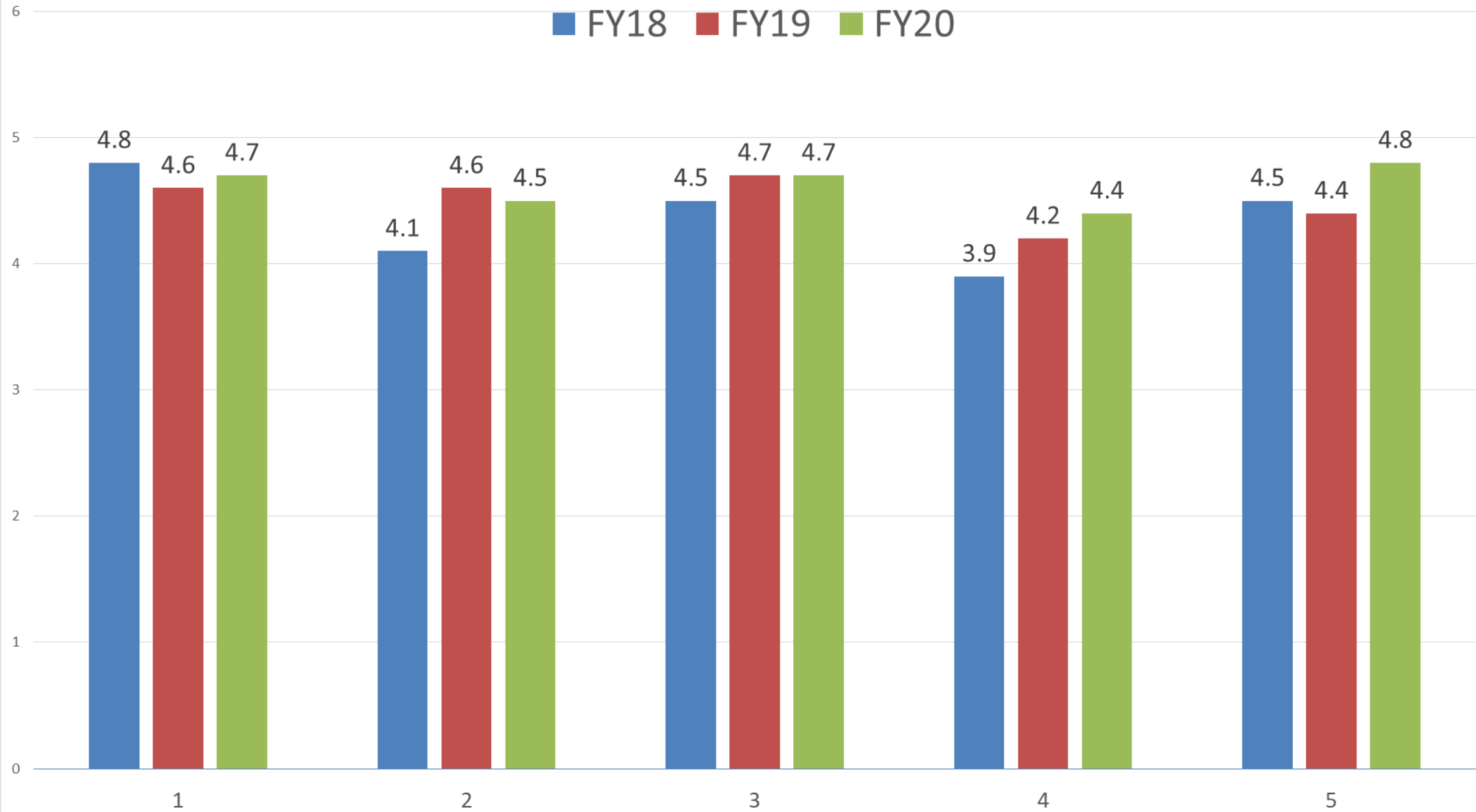
- ▶ Continue to maintain compliance to Government Audit Standards and our next peer review is pending (COVID-19 delay).
- ▶ Continue to update Policy/Procedures manual to comply with new Government Audit Standards issued by GAO.
- ▶ Audits identified \$2.35 million of cost savings/dollar impacts.
- ▶ 78% of available time spent on audits.

# FY19 Audit Results

## Audit Effectiveness Questionnaire.

1. The various phases of the audit and scope were clearly explained prior to starting the audit work.
2. The audit staff exhibited sufficient technical skills and obtained knowledge of the work and systems of areas being audited.
3. The audit staff shared the audit findings to department management for discussion and revision throughout the audit process.
4. The audit report was accurate and concisely written but had the appropriate level of detail to support the audit findings.
5. The audit was conducted in a professional manner and staff were fair and reasonable while conducting the audit.

# Audit Effectiveness Results



5=Strongly Agree 4=Agree 3=Neutral 2=Disagree 1=Strongly Disagree



# FY20 Audit Results

## Professional Certifications of Staff

- ▶ Certified Public Accountants - 3
- ▶ Certified Internal Auditors - 3
- ▶ Certified Fraud Examiners - 2
- ▶ Certified Government Audit Professionals - 3
- ▶ Certified Information Systems Auditors - 2
- ▶ Certified Government Financial Managers - 1
- ▶ Masters Degrees - 6

# Moving Forward

- ▶ FY21 Audit Plan has been approved and we have begun audit work.
- ▶ Working to fill funded audit positions.
- ▶ Currently working with the Administration on open audit recommendations and issues regarding closure status.

End