Status of audit recommendations and management action plans
January 31, 2023 Audit and Accountability Committee

Project Name	Dept.	Report Date	Short Recommendation	Target Date	Management Status Assertion (1)	Audit Verification (2)
NHSD Under One Roof	NHSD	4/5/2021	Adjust programs restrictive covenants and adjust.	3/26/2021	Complete	Verified w/o exception
			Effectively manage user access to systems and share drives.	1/6/2021	Complete	Verification Pending
Aviation Facilities Maintenance	Aviation	5/27/2021	Update policies and procedures to maintenance processes and fully transition to NetFacilities software.	10/1/2021		Complete Follow-up Audit in progress
			Improve controls over physical parts inventory and document.	8/15/2021		
			Maintain vendor repair quotes on file.	4/15/2021		
			Monitor staff professional licenses.	1/16/2021		
			Establish periodic user access review for the NetFacilities system.	3/30/2021		
ITSD Windows Server Vulnerability Follow-up (Confidential)	ITSD	8/10/2021	Confidential	12/31/2022	Behind Schedule	Verification Pending
			Confidential	5/3/2021	Complete	Verified w/o exception
			Confidential	12/31/2022	On Schedule	On Schedule
			Confidential	8/10/2021	Complete	Verified w/o exception
Finance Accounts Payable	Finance	9/29/2021	Reassess processes to ensure early payment discounts are taken when available.	3/31/2022	Complete	Verified w/o exception

Status of audit recommendations and management action plans
January 31, 2023 Audit and Accountability Committee

Project Name	Dept.	Report Date	Short Recommendation	Target Date	Management Status Assertion (1)	Audit Verification (2)
Storm Water FILO Program	PW	10/5/2021	Ensure payments are received prior to recording of plats.	2/1/2022	Behind Schedule	Verification Pending
		10/5/2021	Clarify requirement for engineer's certification of projects.	10/30/2022	Behind Schedule	Verification Pending
		10/5/2021	Etablish formal procedures for holding payments and seek approval from Finance if longer than 24 hours.	1/1/2022	Complete	Verified w/o exception
		10/5/2021	Ensure accuracy of data. Move toward automating proess to eliminate manual redundancies in process.	6/30/2023	On Schedule	On Schedule
P-Card Program	Finance	10/6/2021	Comply with policies and procedures for generic cards.	10/31/2021	Complete	Verified w/o exception
		10/6/2021	Strengthen and consistently apply the policy that requires a periodic review of cardholder credit limits for reasonableness. This policy should include a review of average monthly purchases by cardholders versus their monthly credit limit.	12/15/2021	Complete	Verified w/o exception
		10/6/2021	Implement a policy which prohibits the use of the P-Card for recurring monthly charges.	12/31/2021	Complete	Verified w/o exception
EHAP	NHSD	3/14/22	Formally clarify with grantors criteria for rental assistance.	2/28/2022	Complete	Verified w/o exception
Controls Related to Remote Working	HR	3/22/22	Develop and implement a process for all departments to ensure that all Remote Work Authorization Forms are completed.	1/31/2023	On Schedule	On Schedule

Status of audit recommendations and management action plans
January 31, 2023 Audit and Accountability Committee

Project Name	Dept.	Report Date	Short Recommendation	Target Date	Management Status Assertion (1)	Audit Verification (2)
Accela Phase II	DSD	4/21/22	Excessive user access	5/31/2022	Complete	Verified w/o exception
			Change Management duties not segregated	4/30/2022	Complete	Verification Pending
			Accela system is not reconciled to SAP.	7/31/2022	Behind Schedule	Verification Pending
			System back-ups not tested.	Complete	Complete	Verified w/o exception
			Service related incidents do not meet SLAs	3/31/2022	Complete	Verified w/o exception
			Accela 'open jobs' not managed.	Complete	Complete	Verified w/o exception
Fleet Maintenance	Fire	5/4/22	Insufficient controls over fuel cards.	3/9/2022	Complete	Verified w/o exception
			P-Card purchases not properly supported.	3/9/2022	Complete	Verified w/o exception
Parks and Rec Maintenance	Parks	5/26/22	Insufficient requirements for training in high risk tasks.	Ongoing	Complete	Verified w/o exception
			Weak controls around maintenance equipment inventory management.	9/30/2022	Complete	Verified w/o exception
Police SAFFE	SAPD	6/8/22	Inconsistencies between SAFFE Units	12/31/2022	On Schedule	On Schedule
			Lack of documentation for SAFFE Projects	5/13/2022	Complete	Verified w/o exception
			User access excessive	5/13/2022	Complete	Verified w/o exception
Aviation Leases Billing and Collections	Aviation	8/8/2022	Contract Administrative Plans do not include key contracts terms,	9/1/2022	Behind Schedule	Verification Pending
			Lack of documentation for lease monitoring	ongoing	Behind Schedule	Verification Pending
			Excessive user access.	8/1/2022	Behind Schedule	Verification Pending

Status of audit recommendations and management action plans
January 31, 2023 Audit and Accountability Committee

Project Name	Dept.	Report Date	Short Recommendation	Target Date	Management Status Assertion (1)	Audit Verification (2)
PreK for SA Grants	PreK	8/8/2022	Gardendale Elementary, 1 of 9 grantees, does not provide routine operational and fiscal grant reporting.	12/31/2022	Behind Schedule	Verification Pending
ITSD Data Loss Prevention F/U (Confidential)	ITSD	8/8/2022	Confidential	10/31/2022	Complete	Verification Pending
City Clerk Passport Office	City Clerk	8/22/2022	Passport transmittal forms not maintained.	8/31/2022	Complete	Verified w/o exception
			Access controls for information need improvement.	9/30/2022	Complete	Verified w/o exception
			Lack of cash handling and credit card acceptance training.	9/30/2022	Complete	Verified w/o exception
			Lack of customer service metrics.	12/31/2022	On Schedule	On Schedule
Ground Transportation Unit	SAPD	9/22/2022	Lack of verification of vehicle for hire insurance requirements.	9/30/2022	Complete	Verified w/o exception
Finance VMF Follow-up	Finance	10/18/2022	Policy and procedures are not current.	12/31/2022	On Schedule	Verification Pending
			VMF file reviewed to ensure accurate data and identify anomalies.	3/31/2023	On Schedule	On Schedule
			Adequate controls are not in place for transmission and storage of data	12/31/2022	On Schedule	Verification Pending
ITSD Solaris Security (Confidential)	ITSD	10/18/2022	Confidential	8/15/2022	Complete	Verified w/o exception
			Confidential	12/22/2022	Behind Schedule	Verification Pending

Note (1) For Management Status Assertion, options are:

Complete - Action plan to address audit recommendation is complete and implemented.

On-Schedule - Action plan to address audit recommendation is on schedule to be completed by target date.

Behind Schedule - Action plan is not on schedule to be completed by target date or has missed target date.

Note (2) For Audit Verification options are:

Verified w/o exception -Audit has tested the updated process and verified it is implemented and working as intended.

Verified with exception - Audit has tested the updated process and determined implementation is not complete or working as intended.

On Schedule - Audit has verification planned when action plan is completed.

Verification Pending - Audit verification is delayed due to delay in action plan implementation or due to scheduling conflicts.