

Status of audit recommendations and management action plans

As of March 31, 2023

April 26, 2023 Audit and Accountability Committee

Project Name	Dept.	Report Date	Short Recommendation/Issue	Target Date	Mgmt Status Assertion (1)	Audit Verification (2)
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/out exception
			Confidential	12/31/2022	Behind Schedule	Verification Pending
			Confidential	8/10/2021	Complete	Verified w/out exception
Storm Water FILO Program	PW	10/5/2021	Ensure payments are received prior to recording of plats.	2/1/2022	Complete	Verification Pending
			Clarify requirement for engineer's certification of projects.	10/30/2022	Complete	Verified w/out exception
			Establish formal procedures for holding payments and seek approval from Finance if longer than 24 hours.	1/1/2022	Complete	Verified w/out exception
			Ensure accuracy of data. Move toward automating proess to eliminate manual redundancies in process.	6/30/2023	On Schedule	On Schedule
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	Complete	Verified w/out exception
Accela Phase II	DSD	4/21/22	Excessive user access	5/31/2022	Complete	Verified w/out exception
			Change Management duties not segregated	4/30/2022	Complete	Verified w/out exception
			Accela system is not reconciled to SAP.	7/31/2022	Behind Schedule	Verification Pending
			System back-ups not tested.	Complete	Complete	Verified w/out exception
			Service related incidents do not meet SLAs	3/31/2022	Complete	Verified w/out exception
			Accela 'open jobs' not managed.	Complete	Complete	Verified w/out exception
Police SAFFE	SAPD	6/8/22	Inconsistencies between SAFFE Units	12/31/2022	Complete	Verified w/out exception
			Lack of documentation for SAFFE Projects	5/13/2022	Complete	Verified w/out exception
			User access excessive	5/13/2022	Complete	Verified w/out exception

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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	Complete	Verified w/out exception
			Excessive user access.	8/1/2022	Behind Schedule	Verification Pending
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	Complete	Verified w/out exception
City Clerk Passport Office	City Clerk	8/22/2022	Passport transmittal forms not maintained.	8/31/2022	Complete	Verified w/out exception
			Access controls for information need improvement.	9/30/2022	Complete	Verified w/out exception
			Lack of cash handling and credit card acceptance training.	9/30/2022	Complete	Verified w/out exception
			Lack of customer service metrics.	12/31/2022	Behind Schedule	Verification Pending
Finance VMF Follow-up	Finance	10/18/2022	Policy and procedures are not current.	12/31/2022	Complete	Verified w/out exception
			VMF file reviewed to ensure accurate data and identify anomalies.	3/31/2023	Complete	Verified w/out exception
			Adequate controls are not in place for transmission and storage of data	12/31/2022	Behind Schedule	Verification Pending
ITSD Solaris Security (Confidential)	ITSD	10/18/2022	Confidential	8/15/2022	Complete	Verified w/out exception
			Confidential	12/22/2022	Complete	Verified w/out exception

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PW City Hall Renovation	PW	11/16/22	Controls did not exist to ensure compliance with contract requirements such as insurance and bonding.	5/31/2023	On Schedule	On Schedule
			An accurate inventory listing was not compiled by City Manager's Office. Additionally, asset records were not maintained in SAP.		Complete	Verified w/out exception
NHSD Minor Repair Program	NHSD	11/16/22	The project management process does not sufficiently document or describe constraints affecting a project's timeline and milestones.	11/30/2022	Complete	Verification Pending
			NHSD does not perform inspections of minor repairs completed by the contractor.	12/31/2022	Complete	Verification Pending
			NHSD does not survey participants to determine satisfaction with the contractor and Minor Repair Program.	12/31/2022	Complete	Verification Pending
			NHSD does not verify the implementation or appropriateness of confidentiality policies and procedures.	12/31/2022	Complete	Verification Pending
			NHSD does not have procedures in place to monitor application metrics.	12/31/2022	Complete	Verification Pending

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SAFD Arson Division	Fire	11/16/22	The evidence listed in FileOnQ does not match the actual evidence located in the Arson Temporary Evidence Locker.	8/31/2022	Complete	Verification Pending
			The Arson Temporary Evidence Locker is lacking security camera surveillance.	3/1/2023	On Schedule	On Schedule
			User access for FileOnQ is not routinely terminated when SAFD employees leave the Bureau and privileges given to some Bureau employees are not appropriate	7/25/2022	Complete	Verification Pending
			The Bureau's policies and procedures have not been formally approved or implemented and are not yet comprehensive.	7/25/2022	Complete	Verified w/out exception
			Policies and procedures for addressing complaints against Bureau investigators have not been developed.	12/31/2022	Complete	Verified w/out exception
			Currently, the Bureau uses a single performance metric to assess its effectiveness, the Case Closure Rate, and it does not reflect the entirety of the Bureau's case load.	3/30/2023	On Schedule	On Schedule
CSF Electrical and Plumbing Contracts	CSF	11/16/22	CSF received inaccurate commission payments from Freeman due to discrepancies in invoice pricing compared to the contract.	11/30/2022	Complete	Verified w/out exception
			Electrical code compliance inspections are not consistently performed prior to events. Furthermore, CSF does not have a process to determine whether electrical code compliance inspections were performed.	12/31/2022	Complete	Verified w/out exception
			CSF does not have sufficient monitoring for administrative processes and controls regarding contract terms	9/28/2022	Complete	Verification Pending

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SAFD PPE Follow-up	Fire	11/16/22	Mask fitting and SCBA tank inspections are not performed as required.	1/1/2023	Complete	Verified w/out exception
				6/1/2023	On Schedule	On Schedule
Workforce Development Train 4 Jobs SA	Workforce Dev	11/17/22	Workforce Development Office (WDO) did not adequately monitor vendor performance measures to ensure they were accurate.	10/15/2022	Complete	Verified w/out exception
			WDO allowed ineligible participants into the TfJSA program.	Complete	Complete	Verification Pending
			TfJSA vendors did not have adequate insurance coverage as required by the contract.	9/15/2022	Complete	Verification Pending
HR Benefits TPA	HR	12/14/22	The HR Benefits Division had insufficient documentation of the TPAs performance guarantees. In addition, TPAs did not meet the insurance coverage required according to the contract.	11/10/2022	Complete	Verified w/out exception
ORM Claims Subrogation	Risk Management	12/14/22	The subrogation claims process was not supported with proper documentation.	12/23/2022	Complete	Verification Pending
			Recoveries for subrogation claims are not properly monitored by Risk Management.	10/1/2022	Complete	Verified w/out exception
			Users had inappropriate access to the iCE system.	10/1/2022	Complete	Verified w/out exception
Finance Asset Capitalization	Finance	12/14/22	Sufficient supporting documentation indicating the performance of physical inventory counts for 5 of 8 City departments was not obtained.	12/22/2022	Behind Schedule	Verification Pending
			Department asset disposal procedures are not consistent with City policies.	9/30/2022	Complete	Verification Pending
			Access to City asset records is not appropriately restricted.	8/31/2022	Complete	Verified w/out exception

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EDD SBEDA Compliance	EDD	12/20/22	EDD and City Departments do not maintain sufficient supporting documentation of their monitoring efforts when contractors are non-compliant.	1/13/2023	Complete	Verified w/out exception
Oracle Security (confidential)	ITSD	1/12/2023	Confidential	Completed	Complete	Verified w/o exception
			Confidential	Completed	Complete	Verified w/o exception

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.