

# Audit Committee



## Summary of Management Action Plans

Presented by: Kevin Barthold, City Auditor

April 30, 2024

# Management Action Plans

## Audit Review Process

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All recommendations and action plans are reviewed

- Individually after completion target date
  - Reported quarterly
- Full 're-audit'
  - Reported after audit completion

# Management Action Plans

## Audit Review Process

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Project Name	Dept.	Report Date	Short Recommendation/Issue	Target Date	Mgmt Status Assertion	Audit Verification
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### Management Assertion

- Complete
- On-schedule
- Behind schedule

### Audit Verification

- Verified w/out exception
- Verified w/ exception
- Verification pending

# Management Action Plans

## Summary

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<b>Total Recommendations</b>	51	
<b>Management Assertion</b>		
Complete	36	71%
On schedule	12	23%
Behind	3	6%
	51	
<b>Audit Verification</b>		
Verified w/out exception	22	
Verified w/ exception	3	
Verification pending	11	
	36	

Project Name	Dept.	Report Date	Short Recommendation	Target Date	Management Status Assertion (1)	Audit Verification (2)	New Target Date (if behind)
SAPD Park Police	Police	3/22/2023	Continue to pursue the staffing adjustment proposal to increase officer availability and address current patrol needs and review the minimum staffing and priority requirements to ensure requirements are still in line with current needs.	4/30/2023	Complete	Verified w/out exception	
			Implement controls to ensure reported numbers are compiled accurately and review and correct past reported data.	7/31/2023	Complete	Verified w/out exception	
			Maintain Park Police ammunition supply at the SAPD firing range. In addition, update general manual procedures to reflect all adjusted practices.	3/31/2023	Complete	Verified w/out exception	
			Evaluate the bike parts management processes to determine where duties can be segregated so that parts ordering, inventory, and assignment are not managed by a single individual.	2/28/2023	Complete	Verified w/out exception	
			Implement controls to ensure that deprovisioning requests are sent to ITSD on the last day of employment.	2/28/2023	Complete	Verified w/out exception	
PW Traffic Signals	PW	3/22/2023	Director of Public Works consolidate and organize existing policies and procedures that cover the management and maintenance of the City's traffic signal network and continue developing new policies and procedures, as needed.	9/30/2024	On Schedule	On Schedule	
			Director of Public Works review the preventative maintenance schedule to ensure it is complete, establish a process for ensuring the preventative maintenance schedule is updated periodically, and ensure maintenance is completed on the eight signals we identified as not being on the schedule	3/31/2024	Complete	Verified w/out exception	
Heavy Equipment Fleet Operations	SWMD	6/1/2023	Anomalies in inventory records	12/1/2023	Complete	Verified w/out exception	
			Preventive maintenance not reported accurately	6/1/2024	On Schedule	On Schedule	
			FASTER Web user access reports not available	12/1/2023	Complete	Verified w/out exception	
			SWMD has been unable to calculate its performance measures for fleet operations since April 2022.	6/1/2024	On Schedule	On Schedule	
			Preventive maintenance cycles are not always entered consistently for assets with the same make, model, and conditions of use.	6/1/2024	On Schedule	On Schedule	
			SWMD does not have handheld scanning devices for receiving and issuing inventory.	6/1/2025	On Schedule	On Schedule	

Project Name	Dept.	Report Date	Short Recommendation	Target Date	Management Status Assertion (1)	Audit Verification (2)	New Target Date (if behind)
Finance Accounts Receivable	Finance	7/27/23	Finance and City Departments did not retain support documentation for the creation and modification of customer accounts.	1/31/2024	Behind Schedule	Verification Pending	5/31/2024
			City Departments do not maintain documentation support of their customer account collection efforts.	6/30/2023	Complete	Verified w/out exception	
			Inconsistent methodology for estimating the allowance for doubtful accounts.	9/30/2023	Behind Schedule	Verification Pending	5/31/2024
			User access is not appropriate for users with access to create customers, billing, and payment posting roles.	Complete	Complete	Verified w/out exception	
HR Employee Master Data	HR	8/23/2023	New hire information, when manually input, is not consistently input into SAP accurately.	10/31/2023	Complete	Verified w/out exception	
			HR personnel, within the HIPAA covered component, are not completing required HIPAA training.	7/31/2023	Complete	Verified w/out exception	
SAFD HazMat	SAFD	9/8/2023	Roles and responsibilities performed by SAFD and DSD divisions involved in the HazMat facility identification process are not formally defined or adhered to.	5/31/2023	Complete	Verified w/out exception	
			Notice of violations (where applicable) are not consistently issued and facilities are not consistently subjected to re-inspection.	10/1/2023	Complete	Verified w/out exception	
			HazMat permit holders were billed inaccurately and reconciliations are not performed between Accela and SAP.	11/30/2023	Complete	Verified w/out exception	
			Accela system issues reported by SAFD remain unresolved due to incorrect and/or missing HazMat permit holder data in Accela.	ongoing	Complete	Verified w/out exception	
Proper West Contract	EDD	9/26/2023	EDD Director establishes a contract administration plan and conduct periodic monitoring procedures to ensure the City and PWSA are in compliance with the contractual terms of the Funding Agreement. Also, take corrective action as needed to resolve current issues identified.	12/31/2023	On Schedule	Verification Pending	
Finance JOC Pools	Finance	10/3/2023	Collaborate with departments who frequently use contractor pools to create policies and procedures	3/31/2024	Behind Schedule	Verification Pending	5/31/2024
ITSD Contract Administration	ITSD	10/5/2023	The Chief Information Officer should develop policies and procedures for departmental contract monitoring with clear expectations and responsibilities.	Complete	On Schedule	Verification Pending	
			The Chief Information Officer should establish controls to ensure that all contracts (including DIR contracts) contain sufficient insurance requirements commensurate with the contract's risk.	Complete	Complete	Verification Pending	
			The Chief Information Officer should establish controls to ensure that ITSD contracts are set up correctly in CCMS at contract execution and that they are assigned to the correct individual and are properly monitored.	3/31/2024	Complete	Verification Pending	

Project Name	Dept.	Report Date	Short Recommendation	Target Date	Management Status Assertion (1)	Audit Verification (2)	New Target Date (if behind)
Aviation Fleet Operations	Aviation	1/10/2024	Ensure existing controls over parts ordering are executed as intended, and parts ordering/receiving processes are updated to reflect current practices	12/21/2023	Complete	Verification Pending	
			1) Update procedures surrounding inventory management and parts work order assignment, and 2) Evaluate tool inventory management processes to determine if inventory duties can be segregated.	3/31/2024	Complete	Verification Pending	
			1) Adjust preventative maintenance schedules for assets as appropriate and 2) Adjust current processes over asset entry into FASTERWeb to ensure appropriate assignment of preventative maintenance.	4/30/2024	On Schedule	On Schedule	
ITSD Active Directory – Confidential	ITSD	1/24/2024	Confidential	3/31/2024	Complete	Verified with exception	
			Confidential	3/31/2024	Complete	Verified with exception	
			Confidential	10/31/2023	Complete	Verified with exception	
			Confidential	10/31/2023	Complete	Verified w/out exception	
			Confidential	10/31/2023	Complete	Verified w/out exception	
			Confidential	3/31/2024	Complete	Verified w/out exception	
			Confidential	7/31/2023	Complete	Verified w/out exception	
SAPD Community Crime Prevention Prog	SAPD	1/24/2024	The Police Chief establish a policy that creates minimum requirements for documenting and retaining SAPD's monitoring efforts.	12/1/2023	Complete	Verification Pending	
			The Police Chief develop a procedure to ensure a performance measure is created for each project or activity held by a contract and monitor outcomes to verify the desired results are achieved.	12/1/2023	Complete	Verification Pending	
			The Police Chief ensure the department staff is verifying the insurance obtained by each contractor meets the requirements of the contracts of the Community Crime Prevention Program.	2/1/2024	Complete	Verified w/out exception	
CMO City Funded Non-Profit Events	CMO	2/1/2024	CMO should implement monitoring controls to verify all electrical equipment is inspected and complies with electrical standards as required by the Straight Line Management LLC contract.	5/31/2024	Complete	Verified w/out exception	

Project Name	Dept.	Report Date	Short Recommendation	Target Date	Management Status Assertion (1)	Audit Verification (2)	New Target Date (if behind)
ACS Rescue Group Contracts	ACS	2/15/2024	ACS Director ensure: • Key contractual requirements are monitored for compliance through the use of a CAP. Key requirements include but are not limited to required RFA documents, insurance, inspections, monthly status reports, and sterilizations, • Periodic inspections (at least annually) are performed for all rescue partners, and • Any issues identified be followed up on with the rescue partners.	5/1/2024	On Schedule	On Schedule	
			ACS Director, in collaboration with ITSD: • Delimit/modify building and system access as necessary, • Establish a periodic review (at least annually) over access, and • Develop an off-boarding process to delimit access upon employee separation/transfer.	5/1/2024	On Schedule	On Schedule	
DSD Code Enforcement	DSD	2/15/2024	The DSD Director should: 1. Require DSD personnel to use Accela as the system of record so that all documentation related to complaints, inspections, work orders, and cases is in one location. 2. Update SOPs to specify: 1) which fields in Accela are mandatory to use; 2) where each type of documentation is to be stored; and 3) that Accela is to be used as the official system to manage Code Enforcement workflow (see also Issue B). 3. Implement the ability to cancel a work order in Accela.	1. 1/4/2024 2. 1/16/2024 3. 12/10/23	Complete	Verification Pending	
			The Director of DSD should: 1. Overhaul its code enforcement and graffiti SOPs, 2. Ensure there is only one definition of each performance measure, 3. Ensure the tier levels have consistent attributes for all violations in that tier	1. 1/31/24 2. 1/31/24 3. 4/30/25	On Schedule	On Schedule	
			The DSD Director should update Code Enforcement SOPs to be consistent with the legal requirements for right of entry that clearly states that verbal consent is permitted and sufficient to legally enter private premises.	11/22/2023	Complete	Verification Pending	
			The DSD Director should work with Finance to require a bill be provided to the payee noting any outstanding balances or full payment rendered any time a payment is received.	4/30/2024	On Schedule	On Schedule	
			The DSD Director should ensure that each person has their own login to Accela including trainees.	1/4/2024	Complete	Verification Pending	
HR Discrimination Complaint Process (Confidential)	HR	2/15/2024	Confidential	2/29/2024	Complete	Verification Pending	
			Confidential	2/29/2024	Complete	Verification Pending	



Outstanding Audit Recommendation Status  
as of March 31, 2024  
April 30, 2024 Audit Committee

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 has 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.

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