

Status of audit recommendations and management action plans

August 26, 2022 Audit 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 Scheduled |
| | | | 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 | | |
| City Clerk Vital Records | City Clerk | 7/9/2021 | Ensure amended birth records are marked properly on both electronic and hard copies. | 9/30/2021 | Complete | Verified with exception |
| | | | Ensure birth records for deceased individuals are marked properly. | 7/31/2021 | Complete | Verified with exception |
| | | | Update mainframe system password requirements. | 9/30/2021 | Behind Schedule | Verification Pending |
| | | | Update City Clerk's Business Continuity Plan. | 1/31/2022 | Complete | Verified w/o exception |
| ITSD Windows Server Vulnerability Follow-up (Confidential) | ITSD | 8/10/2021 | Confidential | 12/31/2022 | On Schedule | On Schedule |
| | | | 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 |

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| Finance Accounts Payable | Finance | 9/29/2021 | Reassess processes to ensure early payment discounts are taken when available. | 3/31/2022 | Behind Schedule | Verification Pending |
| 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 | On Schedule | On Schedule |
| | | 10/5/2021 | Establish formal procedures for holding payments and seek approval from Finance if longer than 24 hours. | 1/1/2022 | Behind Schedule | Verification Pending |
| | | 10/5/2021 | Ensure accuracy of data. Move toward automating process 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 | Behind Schedule | Verification Pending |
| | | 10/6/2021 | Require the monthly distribution of reports that identify declined transactions, unapproved statements, and sales tax charges. This policy should also be strengthened to require departments to submit a response addressing identified issues. | 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 | Behind Schedule | Verification Pending |
| | | 10/6/2021 | Implement a policy which prohibits the use of the P-Card for recurring monthly charges. | 12/31/2021 | Behind Schedule | Verification Pending |
| Uniform Crime Reporting | SAPD | 3/14/22 | Finalize quality controls for reporting of crime data. | 2/28/2022 | Complete | Verified w/o exception |
| EHAP | NHSD | 3/14/22 | Formally clarify with grantors criteria for rental assistance. | 2/28/2022 | Complete | Verification Pending |

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| 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 |
| Accela Phase II | DSD | 4/21/22 | Excessive user access | 5/31/2022 | Complete | Pending |
| | | | Change Management duties not segregated | 4/30/2022 | | |
| | | | Accela system is not reconciled to SAP. | 7/31/2022 | Behind Schedule | Verification Pending |
| | | | System back-ups not tested. | Complete | Complete | Verification Pending |
| | | | Service related incidents do not meet SLAs | 3/31/2022 | Complete | Verification Pending |
| | | | Accela 'open jobs' not managed. | Complete | Complete | Verification Pending |
| Fleet Maintenance | Fire | 5/4/22 | Insufficient controls over fuel cards. | 3/9/2022 | Behind Schedule | Verification Pending |
| | | | P-Card purchases not properly supported. | 3/9/2022 | Behind Schedule | Verification Pending |
| Food Service Inspections | Health | 5/4/22 | Inspections for Sanitarians not completed. | 4/30/2022 | Complete | Verified w/o exception |
| | | | Establishment reinspections not performed timely. | 5/31/2022 | Complete | Verified w/o exception |
| | | | Re-inspections are not invoiced. | 5/31/2022 | Complete | Verified w/o exception |
| | | | DHD user access excessive. | 4/1/2022 | Complete | Verified w/o exception |
| Parks and Rec Maintenance | Parks | 5/26/22 | Insufficient requirements for training in high risk tasks. | Ongoing | On Schedule | On Schedule |
| | | | Weak controls around maintenance equipment inventory management. | 9/30/2022 | On Schedule | On Schedule |

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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.