

Audit Committee



Summary of Management Action Plans

Presented by: Kevin Barthold, City Auditor

September 12, 2023

Management Action Plans

Audit Review Process

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

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

Total Recommendations	49	
Management Assertion		
Complete	36	73%
On schedule	8	16%
Behind	5	10%
	49	
Audit Verification		
Verified w/out exception	33	
Verified w/ exception	0	
Verification pending	3	
	36	

Status of audit recommendations and management action plans

As of August 31, 2023

September 12, 2023 Audit 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	Verified w/out exception
		10/5/2021	Clarify requirement for engineer's certification of projects.	10/30/2022	Complete	Verified w/out exception
		10/5/2021	Establish formal procedures for holding payments and seek approval from Finance if longer than 24 hours.	1/1/2022	Complete	Verified w/out exception
		10/5/2021	Ensure accuracy of data. Move toward automating process to eliminate manual redundancies in process.	6/30/2023	On Schedule	Verification Pending
Aviation Leases Billing and Collections	Aviation	8/8/2022	Contract Administrative Plans do not include key contracts terms,	9/1/2022	Complete	Verified w/out exception
			Lack of documentation for lease monitoring	ongoing	Complete	Verified w/out exception
			Excessive user access.	8/1/2022	Complete	Verified w/out exception
ITSD Data Loss Prevention F/U (confidential)	ITSD	8/8/2022	Confidential	10/31/2022	Complete	Verified w/out exception
Finance VMF Follow-up	Finance	10/18/2022	Policy and procedures are not current. VMF file reviewed to ensure accurate data and identify anomalies.	12/31/2022	Complete	Verified w/out exception
			Adequate controls are not in place for transmission and storage of data	3/31/2023	Complete	Verified w/out exception
				12/31/2022	Behind Schedule	Verification Pending
NHSD Minor Repair Program	NHSD	11/16/22	Project management documentation insufficient.	11/30/2022	Complete	Verified w/out exception
			Minor repair inspections not performed.	12/31/2022	Complete	Verified w/out exception
			Participants not surveyed.	12/31/2022	Complete	Verified w/out exception
			Vendor policies not verified.	12/31/2022	Complete	Verified w/out exception
			Metrics not in place to monitor applications	12/31/2022	Complete	Verified w/out exception

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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	Complete	Verified w/out exception
			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 there are no policies and procedures describing how it should be calculated. It also does not reflect the entirety of the Bureau's case load.	3/30/2023	On Schedule	Verification Pending
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	Verified w/out exception

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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	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	Verified w/out exception
			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
SWMD City Fees Billed by CPS	SWMD	3/13/23	Create exceptions list for billing process.	9/30/2023	On Schedule	On Schedule
			Ceate continuous billing anomaly report.	9/30/2023	On Schedule	On Schedule
			Document current billing processes.	9/30/2023	On Schedule	On Schedule
SAPD Park Police	Police	3/22/2023	Continue to pursue the staffing adjustment proposal to increase officer availability.	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	Behind Schedule	Verification Pending
			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.	2/28/2023	Complete	Verified w/out exception
			Implement user deprovisioning controls.	2/28/2023	Complete	Verified w/out exception

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PW Traffic Signals	PW	3/22/2023	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
			Review the preventative maintenance schedule to ensure it is complete periodically reviewed/updated.	3/31/2024	On Schedule	On Schedule
Aviation Facilities Maintenance F/U	Aviation	5/1/2023	Ensure maintenance schedules are followed and properly documented.	9/30/2023	On Schedule	On Schedule
			Establish periodic review to ensure users have appropriate access to NetFacilities.	6/30/2023	Complete	Verified w/out 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 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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