



1015 Cultural Park Blvd.
Cape Coral, FL 33990

AGENDA

MEETING OF THE CITY OF CAPE CORAL AUDIT COMMITTEE

October 13, 2021

1:00 PM

Council Chambers

1. Meeting called to order

A. Chair Austin

2. ROLL CALL

A. Austin, Hayden, Perez-Zayas, Stevens, and Wolfson

3. CHANGES TO AGENDA / ADOPTION OF AGENDA

4. Public Input

5. APPROVAL OF MINUTES

A. Meeting Minutes - September 8, 2021

6. BUSINESS

A. City Auditor's Office Update Report - City Auditor Russell

B. 2022 Proposed Meeting Schedule

7. Member Comments

8. Time and Place of Next Meeting

A. The next Audit Committee meeting will be held on Wednesday, November 10, 2021 at 1:00 p.m. in Council Chambers.

9. Motion to Adjourn

In accordance with the Americans with Disabilities Act and Section of 286.26, Florida Statutes, persons with disabilities needing special accommodation to participate in this meeting should contact the Office of the City Clerk at least forty-eight (48) hours prior to the meeting. If hearing

impaired, telephone the Florida Relay Service Numbers, 1-800-955-8771 (TDD) or 1-800-955-8770 (v) for assistance.

If a person decides to appeal any decision made by the Board/Commission/Committee with respect to any matter considered at such meeting or hearing, he will need a record of the proceedings, and for such purpose, he may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based.

Item Number: 5.A.
Meeting Date: 10/13/2021
Item Type: Approval of Minutes

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:

Meeting Minutes - September 8, 2021

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

Description	Type
▢ Meeting Minutes - September 8, 2021	Backup Material

**MINUTES OF THE MEETING OF THE
CITY OF CAPE CORAL AUDIT COMMITTEE**

Wednesday, September 8, 2021

COUNCIL CHAMBERS

1:00 p.m.

The meeting was called to order at 1:00 p.m. by Vice Chair Perez-Zayas.

ROLL CALL: Committee Members Hayden, Perez-Zayas, and Wolfson were present. Chair Austin was excused. Committee Member Stevens participated remotely.

Committee Member Hayden moved, seconded by Committee Member Wolfson, to approve the remote participation of Committee Member Stevens.

Board polled as follows: Hayden, Perez-Zayas, Stevens, and Wolfson voted "aye". All "ayes". Motion carried 4-0.

ALSO PRESENT: Andrea Russell, City Auditor

CHANGES TO AGENDA / ADOPTION OF AGENDA

Committee Member Hayden moved, seconded by Committee Member Stevens, to approve the Agenda, (as presented). Voice Poll: all "ayes". Motion carried.

Public Input

None.

Approval of Minutes

Meeting Minutes – August 11, 2021

Committee Member Stevens moved, seconded by Committee Member Wolfson, to approve the August 11, 2021 Meeting Minutes.

Board polled as follows: Hayden, Perez-Zayas, Stevens, and Wolfson voted "aye". All "ayes". Motion carried 4-0.

BUSINESS

**City Annual Comprehensive Financial Report FY20 Update -
Chris Kessler - CliftonLarsonAllen**

City Auditor Russell informed the Committee that Chris Kessler, Principal with External Auditors CliftonLarsonAllen, would review the 2020 Annual Comprehensive Financial

Report. CliftonLarsonAllen performs the Audits for the City, Charter School, General Police and Fire Pension Plan, and the Community Redevelopment Agency.

Mr. Kessler stated he would review the results of the Audit Procedures for the 2020 Financial Statements. He continued with the following PowerPoint Presentation:

- City of Cape Coral Presentation of 2020 Audit Results to the City Council
- Audit and Attestation Services Performed
 - Financial Statements
 - Federal Compliance
 - State Compliance
- Reports Delivered
 - Independent Auditors' Report
 - Report on Internal Control Over Financial Reporting and Compliance
 - Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance
 - Management Letter
 - Independent Auditors' Report on Compliance
 - Governance Communication
- Required Communications to Governance
 - Scope of audit proceeded as planned
 - Significant accounting policies
 - In accordance with generally accepted accounting principles and consistent with industry practices and standards
 - Significant estimates within the financial statements
 - Self-insurance claims liability
 - Pension liability
 - Postemployment benefits other than pension liability
 - Allowance for doubtful accounts
 - No difficulties encountered in performing the audit
 - No disagreements with management
- Results of Procedures
 - Independent Auditors' Report
 - Unmodified Opinion
 - Independent Auditors' Report on Internal Control
 - Material Weaknesses:
 - 2020-001 – ERP Transaction Approval
 - 2020-002 – Financial Reporting Errors – Grant Revenue
 - 2020-003 – Financial Reporting Errors – Schedule of Expenditures of Federal Awards and State Financial Assistance
 - Single Audit Report – Federal Programs and State Projects
 - Unmodified Opinion on Compliance
 - Compliance findings 2020-004 and 2020-005 related to compliance findings on Community Development Block Grant

- Management Letter
 - No suggestions for improvement
- Independent Accountants' Report
 - Unmodified attestation opinion on compliance

Discussion held regarding the following:

- System implementation – common findings
- Speed and accuracy of documentation
- Policy updates
- Repeat findings and recommendations
- Reconciliations and close out procedures
- Grant activity
- Extraordinary circumstances regarding delays during COVID

Mr. Kessler continued with the PowerPoint Presentation as follows:

- 2021 and Beyond
 - CARES Act and American Rescue Plan Act Funding
 - Compliance and documentation
 - Additional and significant single audit testing in 2021 and beyond
 - OMB (Office of Management and Budget) requiring significant audit work on this funding
 - Continued pandemic impact
 - Administration of new funds and community impact
 - Additional grants coming from both Federal and State government
 - Overall economic impact on future financial statements – still uncertain
- Thank you

Discussion held as follows:

- Scrutiny of CARES Act and American Rescue Plan Act Funding
- Sewer and Broadband – Summary Memo outlining use
- Documentation for use of CARES Act and American Rescue Plan Act funds
- 2021 Compliance Supplement - new programs currently not included
- Compliance Supplement is audit guide for rules and regulations for Auditors
- Public information to be used
- Use for self-audit and self-check
- Issued August 2021
- Addendums for COVID Programs to be issued
- Audits cannot be performed until Addendums released
- Grant funds and projects as reflected in the Budget
- Controls and processes for management of grants
- Cost of additional Audit requirements for 2021
- Material Weakness concerns, oversight, and corrections
- Impact on the Auditor's Opinion

City Auditor's Office Update Report
City Auditor Russell

Auditor Russell continued and reviewed the 8/10/2021 through 9/7/2021 Update of City Auditor's Office Activities dated September 7, 2021, which was emailed to the Committee and was posted online as follows:

In Progress - External Auditors Clifton Larson Allen (CLA)

- Charter School Internal Funds FY20: Last question and audit adjustment is with City finance to address. Had meeting on 8/30 to talk through, as soon as we have agreement on adjustment, we will be done with the audit, wrap up, review and issue.
- Charter School Financial Statement Audit FY21: Issuance timing pushed back to mid-November. CLA had staff scheduled last week to start, but never received a trial balance and we were told that a corrected trial balance was to be provided last week. As of 9/3/21, CLA received a trial balance, but it was the wrong report/format. Some work completed on low-level areas, but currently shifting schedules again.
- Charter School Internal Funds Audit FY21: Same update as above. No Trial Balance to start as of now (9/3/21).
- Pension Plan Audits Police, General, Fire FY21: Starting work in October on confirmations and requests.
- City Financial and Compliance Audit FY 21: City will provide some planning requests that CLA will work through by mid-Sept. Planning is behind at this point since it should be done in summer, but we're working through to minimize impact on year end work. City has committed to have all audit requests and trial balance to begin audit by 12/23/21, which we will start heavy work 1/10/22 with goal of issuing for March Council meeting 3/23/22.
- GASB 87 Assistance: City has provided contracts for CLA to analyze. Work in progress.
- Tyler Munis IT Implementation Audit: ITS provided all documents for the document request 8/23/2021. Testing has begun. Most testing to be completed over the next 2 weeks. Calls to be scheduled with Accounting and IT to cover questions.

Complete – Internal Staff: Nothing to report for this period.

In Progress – Internal Staff:

- UCD Warehouse Inventory Process Audit: Fieldwork complete and reviewed. Draft report reviewed. Exit scheduled for 9/13/2021. Anticipate issuance by the end of September.
- Parks and Recreation GO Bond Lake Kennedy Project Audit: Fieldwork complete and ready for review. Draft in process. Waiting for management responses to findings and recommendations. Exit scheduled 9/21/2021.
- Median Maintenance Project: Fieldwork 95% complete. Anticipate memo to be issued by mid-September.
- CRA Performance Audit: Planning in progress. Engagement letter issued 8/20/2021.
- Consent Agenda Project Audit: Due to difficulty in obtaining accurate financial information for the audit; this audit has been put on hold until October 1st.

Outstanding Post Audit Reviews: For status on all outstanding post audit reviews, please see the Outstanding Post Audit Review (PAR) Status Report attached.

Professional Development: See attached.

Focus for the next period: The City Auditor and staff will:

- Follow up with TeamMate for reporting capabilities for API reporting module meeting 8/9/2021. This is to discuss reporting capabilities for additional information requested by Audit Committee.
- IT Auditor position posted 8/31/2021 for 30 days.
- Prepare for our peer review November 2021.
- City Auditor participating in Palm Beach County Peer Review end of October.
- Continue work on audits and special projects in progress and assign FY2021 audits per audit plan.
- Continue tracking recommendations for post audit reviews.
- Monitor status of FY20 and FY21 City, Charter School, Pension audits, GASB 87 Assistance.

Discussion held regarding the following:

- Post Audit Review - Status of outstanding recommendations request
- Recommendations and Administrative Regulations for Procurement
- Process for Recommendations and Administrative Regulations
- Satisfactory response received; to be closed out
- Parks and Recreation - Lake Kennedy Project
- UCD Warehouse Audit
- Compliance Training for Procurement held September 9, 2021

- Overdue AR's and timeline
- Audit completion timeline
- Training for Audit Staff
- IT Auditor position posted
- Participation in Palm Beach County Peer Review

Member Comments

None.

Time and Place of Next Meeting

The next Audit Committee meeting will be held on Wednesday, October 13, 2021, at 1:00 p.m. in Council Chambers.

Motion to Adjourn

There being no further business, the meeting adjourned at 1:52 p.m.

Submitted by,

Rose DePaula
Recording Secretary

Item Number:	6.A.
Meeting Date:	10/13/2021
Item Type:	BUSINESS

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:

City Auditor's Office Update Report - City Auditor Russell

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

Description	Type
▢ CAO Report - 9/8/2021 through 10/12/2021	Backup Material



CITY AUDITOR'S OFFICE

TO: Mayor Gunter and Council Members

FROM: Andrea R. Russell, City Auditor *ARK*

DATE: October 12, 2021

SUBJECT: Update of City Auditor's Office Activities, 9/8/2021 – 10/12/2021

In Progress – External Auditors Clifton Larson Allen (CLA)

- Charter School Internal Funds FY20: *Audit is completed and ready to issue. Issuance pending signed rep letter and response to findings being received from Finance. This request was sent/requested on 9/20/21.*
- Charter School Financial Statement Audit FY21: *In process. Finance has been working with the CCCSA Munis integration that has slowed things down, but they have been providing things as they can.*
- Charter School Internal Funds Audit FY21: *In process. Finance has been working with the CCCSA Munis integration that has slowed things down, but they have been providing things as they can.*
- Pension Plan Audits Police, General, Fire FY21: *Work has started, and next round of requests due from the City and TPAs is 10/15. Bulk of work starts in November, so will have better idea of track and TPA timelines at that time.*
- City Financial and Compliance Audit FY21: *Finance provided many of the interim request list items and we are working through. The SEFA provided was incorrect, and City is re-working. This will delay the Single Audit work we needed to get done during interim work.*
- GASB 87 Assistance: *No recent activity as City team has been busy with Munis Integration at Charter School, but we will continue following up and helping move that along.*
- Tyler Munis IT Implementation Audit: *Numerous meetings last week with various departments/personnel. Open items remain from some requests that we need that are being worked through at the City, but we are moving along, and procedures are supporting what we expected to find at this point.*

Complete- Internal Staff:

- UCD Warehouse Inventory Process Audit: *Issued 9/23/2021*
- Parks and Recreation GO Bond Lake Kennedy Project Audit: *Issued 9/28/2021*
- Median Maintenance Project Non-Audit Service Memo: *Issued 9/15/2021*

In Progress – Internal Staff:

- CRA Performance Audit:
 - *Planning complete. Fieldwork to begin mid- October. Anticipated completion date Early December.*
- Consent Agenda Project Audit:
 - *CAO was told that information would be provided by 9/30/21 from Finance. No information received to date. Unable to begin audit.*
- Human Resources Hiring Process Audit:
 - *Entrance held 9/15/2021. Planning in progress.*
- DCD- Building Permitting Audit:
 - *Entrance held 9/20/2021. Planning in progress.*

Outstanding Post Audit Reviews

For status on all outstanding post audit reviews, please see the Outstanding PAR Status Report attached.

Professional Development:

Training Program	Sponsor	City Auditor	Deputy City Auditor	Senior Auditor
IIA SW FL Chapter All Day Event 10/05/21- Various Audit Topics	IIA - SW Florida Chapter	0	6	6
Effective Risk Assessments for Internal Auditors Webinar	ALGA	2	2	2
CPE Total Hours		2	8	8

Focus for the next period

The City Auditor and staff will:

- IT Auditor position posted 8/31/2021 for 30 days. Closed with no applicants for interview.
- Request to push our peer review to January 2021 was granted by ALGA.
- City Auditor participating in Palm Beach County Peer Review 10/25-10/29/2021.
- Continue work on audits and special projects in progress and assign FY2021 audits per audit plan.
- Continue tracking recommendations for post audit reviews.
- Monitor status of FY20 and FY21 City, Charter School, Pension audits, GASB 87 Assistance, and Munis Implementation audit.

If you have any questions or comments regarding this memo, or any other matter in which this office may be of assistance, please contact me at 242-3380 or by email at ARussell@CapeCoral.gov.

Attachment

C: Rob Hernandez, City Manager
Connie Barron, Assistant City Manager
Dolores Menendez, City Attorney
Kimberly Bruns, City Clerk
Audit Committee

Outstanding Post Audit Review (PAR Status Report)

Closed this month

Finding Title	Reviewer	Recommendation Title	Recommendation State	Due Date	Actual Implementation Date	Days Past due () denotes EARLY completion	Business Contact	Management/ Responsible Person Provided Status Update	CAO Status Comments	Actual Closed Date by CAO (1)
2020-02: Fiscal Oversight	Tim DiSano	2020-02c: Track cash and non-cash sponsorship donations	Closed - Vertifed	12/31/2020	7/13/2021	N/A	Lucille Vaillancourt-Kreider			10/1/2021
2020-02: Fiscal Oversight	Tim DiSano	2020-02f: Follow City Cashier Policy and Procedures Manual	Closed - Vertifed	12/31/2020	9/2/2021	N/A	Lucille Vaillancourt-Kreider	Waiting on event for cash handling		10/1/2021
2020-01: AR Process Needs Improvement		2020-01a: Develop policies and procedures	Closed - Vertifed	5/28/2021	9/21/2021	116 (delayed due to assignment as part of new position PCO)	Kris DuFault	Attached is a workflow and overview for the administrative regulation process to be posted on Sharepoint		10/1/2021
2020-01: Travel Process Oversight Needs Improvement	Tim DiSano	2020-01d. Mode of travel identification	Closed - Vertifed	7/31/2021	7/31/2021	-	Angela McNatt	Please see note from 8-5-2021. Documentation attached		10/1/2021
2021-01: Safeguarding of UCD Inventory Needs Improvements	Andrea Russell	2021-01a: Improve Physical Security	Closed - Vertifed	9/3/2021	9/2/2021	(1)	Al Casing	I've attached fence purchase order and completed invoice by Smith Fence. I've also attached photos of completed fence and gates		10/4/2021
2020-02: Time recording for emergency events	Jessica Pautz	2020-02d EM: FEMA 214 Live Training - Time recording for emergency events	Closed - Vertifed	6/1/2021	9/23/2021	N/A delayed due to COVID	Alvin Henderson	Due to current level of COVID cases, in-person training remains on hold as per the City Manager's direction		10/8/2021
2020-07 Interlocal Agreement Issue	Jessica Pautz	2020-07b: Periodically Review the Inter-local Agreement	Closed - Vertifed	8/1/2021	7/28/2021	(4)	Alvin Henderson	Nothing new to report based upon last meeting with Lee County EM Director		10/8/2021
2020-04: Coordinating Procedures and Training Tracking	Jessica Pautz	2020-04d: ICS Course Training - Coordinating Procedures	Closed - Vertifed	9/1/2021	9/23/2021	N/A delayed due to COVID	Alvin Henderson	ICS Courses were held in collaboration with Lee County EM, courses were held at both Cape Coral EOC and Lee County EOC. Course offerings attached		10/8/2021

Total 8

Closed Previously

Finding Title	Reviewer	Recommendation Title	Recommendation State	Due Date	Actual Implementation Date	Days Past due () denotes EARLY completion	Business Contact	Management/ Responsible Person Provided Status Update	CAO Status Comments	Actual Closed Date by CAO
2019-04: Compensatory Time	Andrea Russell	2019-04c: Comp time automation	Closed-Management Accepts Risk	6/30/2021	6/2/2021		Michelle Hoffmann	Kronos was unable to accomplish this automation and we are now told Kronos Workforce will be end-of-life in a couple of years. The City will continue to monitor this manually and we will attempt to automate it in the new software we select		
2020-02: IRS Form 941 submission	Andrea Russell	2020-02b: Update IRS contact information	Closed-Verified	10/31/2019	4/30/2021		Chris Phillips; James Woodward	Completed.		
2020-02: IRS Form 941 submission	Andrea Russell	2020-02a: File IRS Form 941 electronically	Closed-Verified	6/30/2020	5/10/2021		Chris Phillips; James Woodward	Completed. 1st quarter 941's were filed electronically and will continue to be in the future.		

Finding Title	Reviewer	Recommendation Title	Recommendation State	Due Date	Actual Implementation Date	Days Past due () denotes EARLY completion	Business Contact	Management/ Responsible Person Provided Status Update	CAO Status Comments	Actual Closed Date by CAO
2019-03: Procurement Process Timeline	Andrea Russell	2019-03: Standardize Processes	Closed-Verified	11/30/2020	3/19/2021		Wanda Roop	On March 19, 2021 - this recommendation was closed, with the understanding that CAB Training to be held in May, includes the following: Per your management response to the recommendation: Details of roles and responsibilities per stakeholder (for instance, department manager, senior buyer, etc), to ensure the timeliness and consistency in the process. oThis information must be added to the manual and trained on as well. •The Checklist doesn't agree to the checklists in the manual provided.oChecklists must be in the manual so that all employees follow the same process. This will be followed up in May or once the training is held in accordance with recommendation 2019-02a. See attachment for additional details		
2019-02: Telestaff Roles and Utilization	Andrea Russell	2019-02b: Police: Utilize Telestaff reports	Closed-Verified	3/31/2021	4/8/2021		Jason Wallace			
2020-04: Coordinating Procedures and Training Tracking	Andrea Russell	2020-04e: Training Tracking Development	Closed-Verified	3/31/2021	3/23/2021		Alvin Henderson	Alvin Henderson - EM Division Manager, provided status update on 4/29/2021, with included example screen print of VEOCI system training tracking		
2020-01: Special Events Policies and Procedures	Tim DiSano	2020-01a: Develop Policies and Procedures Manual	Closed-Verified	4/30/2021	5/28/2021		Lucille Vaillancourt-Kreider	Submitted Events team Policy and Procedures Manual		
2020-02: Fiscal Oversight	Tim DiSano	2020-02b: Monitoring	Closed-Verified	4/30/2021	4/7/2021		Lucille Vaillancourt-Kreider	Submittal for approval for 4/7/2021		
2020-02: Fiscal Oversight	Tim DiSano	2020-02g: Ticket and Alcohol sales	Closed-Verified	4/30/2021	4/7/2021		Lucille Vaillancourt-Kreider	Submitted on 4/1/2021		
2020-03: Special Event Volunteers	Tim DiSano	2020-03a: Create volunteer manual	Closed-Verified	4/30/2021	5/28/2021		Lucille Vaillancourt-Kreider	Policy and Procedure created and a volunteer manual draft.		
2020-04: Coordinating Procedures and Training Tracking	Andrea Russell	2020-04b: Review Job Aids - Coordinating Procedures	Closed-Verified	4/30/2021	4/29/2021		Alvin Henderson	Alvin Henderson - EM Division Manager on April 29, 2021 provided status update by loading updated coordinating procedures		
2020-04: Coordinating Procedures and Training Tracking	Andrea Russell	2020-04c: Job Aids Training - Coordinating Procedures	Closed-Verified	5/31/2021	6/3/2021		Alvin Henderson	Documentation from Thomas Evans EM Team Report regarding completed training.		

Finding Title	Reviewer	Recommendation Title	Recommendation State	Due Date	Actual Implementation Date	Days Past due () denotes EARLY completion	Business Contact	Management/ Responsible Person Provided Status Update	CAO Status Comments	Actual Closed Date by CAO
2019-01: Payroll Policies and Procedures	Andrea Russell	2019-01b: Payroll Policies and Procedures - Periodic review	Closed-Verified	6/30/2021	6/28/2021		James Woodward	Recommend closure per memo as of 6/28/2021 the date the memo was received from Finance.		8/6/2021

Total **13**

Outstanding

Finding Title	Reviewer	Recommendation Title	Recommendation State	Due Date	Actual Implementation Date	Days Past due () denotes EARLY completion	Business Contact	Management/ Responsible Person Provided Status Update	CAO Status Comments	Actual Closed Date by CAO
2019-02: Compliance with Procurement Procedures		2019-02c: AR Updates	Management Response-Accepted	11/30/2020		304	Wanda Roop	No update from CM office in reference to the AR's	AR draft was reviewed by CAO. AR was circulated by PCO on 9/9/21.	
2019-02: Compliance with Procurement Procedures		2019-02a: Provide Procurement training	Management Response-Accepted	1/31/2021		242	Wanda Roop	The following attachment are uploaded: Make up P-card holder class 8/16/21 morning; Make up P-card holder class 8/16/21 afternoon; Attendance log for 9/2/21 and 9/9/21 classes. The sessions for 9/2 and 9/9 was for P-card holders and CAB. Class was conducted via MS TEAMS	Information received and pending CAO review	
2020-05 City COOP		2020-05a: Admin Reg Development - City COOP's	Management Response-Accepted	6/1/2021		121	Alvin Henderson	EM AR - Latest Draft uploaded	AR draft was reviewed by CAO. AR was circulated by PCO on 10/1/2021.	
2020-05 City COOP		2020-05b: Monitoring Process- City COOP's	Management Response-Accepted	6/1/2021		121	Alvin Henderson	Addressed in new Emergency Management AR, waiting review/approval back from City Manager.	AR draft was reviewed by CAO. AR was circulated by PCO on 10/1/2021.	
2020-06: Irma After Action Issue		2020-06b: Develop Future Monitoring - Irma	Management Response-Accepted	6/1/2021		121	Alvin Henderson	Addressed in new Emergency Management AR, waiting review/approval back from City Manager.	AR draft was reviewed by CAO. AR was circulated by PCO on 10/1/2021.	
2019-02: Compliance with Procurement Procedures		2019-02.2020-02.b Follow up for 2019-02b Lean Techniques	Management Response-Accepted	6/30/2021		92	Tim DiSano		Supporting addiitonal documentation was due on 9/7/2021 from Department; but no response received to date. Unable to close because information not received from Procurement as requested.	

Finding Title	Reviewer	Recommendation Title	Recommendation State	Due Date	Actual Implementation Date	Days Past due () denotes EARLY completion	Business Contact	Management/ Responsible Person Provided Status Update	CAO Status Comments	Actual Closed Date by CAO (1)
2021-01: Follow City Cashier policies and procedures	Andrea Russell	2021-01: Follow City Cashier policies and procedures	Management Response-Accepted	7/23/2021		69	Mark Mason; Suzanne Lopez	All documents pertaining to 2021.01: Follow City Cashiers policies and procedures have been uploaded.	<i>Info received 9/9 and reviewed by CAO. CAO determined response was not acceptable. Requested proper response from Finance. Finance acknowledged receipt and stated they would have no response. Info was forwarded to professional compliance officer for remediation. No response received by 10/12/2021. Recommend follow AR 74 procedures as non-responsive.</i>	
2021-03: Improve process and oversight for fundraising activities	Andrea Russell	2021-03 Addendum to the City Cashier Policies and Procedures for CSA fundraising activities	Management Response-Accepted	7/23/2021		69	Mark Mason; Suzanne Lopez	We have replaced the PTO forms with the updated forms (Pages 56 & 57) within the City's Cash Handling Manual.	<i>Info received 9/9 and reviewed by CAO. CAO determined response was not acceptable. Requested proper response from Finance. Finance acknowledged receipt and stated they would have no response. Info was forwarded to professional compliance officer for remediation. No response received by 10/12/2021. Recommend follow AR 74 procedures as non-responsive.</i>	
2021-02: Implement proper segregation of duties for money handling	Andrea Russell	2021-02: Implement proper segregation of duties for money handling	Management Response-Accepted	7/23/2021		69	Mark Mason; Suzanne Lopez	Documents have been uploaded for 2021-02: 2021-02: Implement proper segregation of duties for money handling	<i>Info received 9/9 and reviewed by CAO. CAO determined response was not acceptable. Requested proper response from Finance. Finance acknowledged receipt and stated they would have no response. Info was forwarded to professional compliance officer for remediation. No response received by 10/12/2021. Recommend follow AR 74 procedures as non-responsive.</i>	

Finding Title	Reviewer	Recommendation Title	Recommendation State	Due Date	Actual Implementation Date	Days Past due () denotes EARLY completion	Business Contact	Management/ Responsible Person Provided Status Update	CAO Status Comments	Actual Closed Date by CAO (1)
2020-01: Travel Process Oversight Needs Improvement	Tim DiSano	2020-01a. Update ARs	Management Response-Accepted	7/31/2021		61	Angela McNatt	Pending AR codification. With Compliance. Email correspondence attached.	Waiting on AR to be final. AR was circulated by the PCO on 9/13/21.	
2020-01: Travel Process Oversight Needs Improvement	Tim DiSano	2020-01c. Strengthen controls over travel process	Management Response-Accepted	7/31/2021		61	Angela McNatt	Pending AR codification. Currently at Compliance. Last correspondence 9-1-2021.	Waiting on AR to be final. AR was circulated by the PCO on 9/13/21.	
2020-01: Travel Process Oversight Needs Improvement	Tim DiSano	2020-01b. Provide training on ARs and Concur	Management Response-Accepted	8/31/2021		30	Angela McNatt	Please see note from 4-5-2021.	Training cannot be completed until the AR is final.	
2021-02: Warehouse SOPs Need Improvement to Ensure Inventory Accuracy	Andrea Russell	2021-02b: Conduct Inventory Item Walkthrough	Management Response-Accepted	9/23/2021		N/A	Al Casing	Attached are four random parts showing exact location of parts in the warehouse.	Info received and needs to be reviewed by CAO.	
2021-05: Warehouse Purchase Order Management Needs Improvement	Andrea Russell	2021-05a Segregation of Duties for purchasing and receiving	Management Response-Accepted	9/30/2021		N/A	Al Casing	Attached modified SOP for Receiving and Recording.	Info received and needs to be reviewed by CAO.	
2021-01: Safeguarding of UCD Inventory Needs Improvements	Andrea Russell	2021-01b: Improve Monitoring of Software Access	Management Response-Accepted	10/29/2021		N/A	Al Casing	Attached is the SOP document page 12.	Info received and needs to be reviewed by CAO.	
2021-03: Inventory Management Needs Improvement	Andrea Russell	2021-03a: Record all inventory that is on premise upon receipt	Management Response-Accepted	10/29/2021		N/A	Al Casing	Attached SOP for Purchase Order Receiving.	Info received and needs to be reviewed by CAO.	
2021-02: Warehouse SOPs Need Improvement to Ensure Inventory Accuracy	Andrea Russell	2021-02a: Revise Inventory SOP	Management Response-Accepted	12/30/2021		N/A	Al Casing	Attached SOP for Management of Obsolete Items.	Info received and needs to be reviewed by CAO.	
2021-03: Inventory Management Needs Improvement	Andrea Russell	2021-03b: Define the process recording, tracking, and re-ordering inventory. Obsolete inventory management and disposal.	Management Response-Accepted	12/30/2021		N/A	Al Casing	Specific SOP documents attached.	Info received and needs to be reviewed by CAO.	
2021-04: Issue Sheet Management and Processing Needs Improvements	Andrea Russell	2021-04a Update Warehouse SOPs	Management Response-Accepted	12/30/2021		N/A	Al Casing	Uploaded modified SOP.	Info received and needs to be reviewed by CAO.	
2021-05: Warehouse Purchase Order Management Needs Improvement	Andrea Russell	2021-05b Verification of items received	Management Response-Accepted	12/30/2021		N/A	Al Casing	Attached modified SOP for Receiving and Recording along with snapshot of Tyler Munis showing photos of item.	Info received and needs to be reviewed by CAO.	
2019-01: Updates to Procurement Documents		2019-01a: 2021 Final updates	Management Response-Accepted	12/31/2021		N/A	Wanda Roop	Ignore update - wrong section		
2020-01: Improve monitoring of construction inspections		2020-01b: Review inspection and oversight process	Management Response-Accepted	3/1/2022		N/A	Thomas McLean			
2020-02: Improve management of citizen's concerns		2020-02b.: Utilize one management system for oversight of citizen concerns	Management Response-Accepted	3/1/2022		N/A	Thomas McLean			
2021-04: Issue Sheet Management and Processing Needs Improvements	Andrea Russell	2021-04b_Plan Consider establish, live time inventory request	Management Response-Accepted	3/31/2022		N/A	Al Casing			
2020-01: Improve monitoring of construction inspections		2020-01a: Formalize and document monitoring of daily field inspection reports	Management Response-Accepted	6/1/2022		N/A	Thomas McLean			
2020-02: Improve management of citizen's concerns		2020-02a: Improve policies and procedures for addressing citizen's concerns	Management Response-Accepted	6/1/2022		N/A	Thomas McLean			

Finding Title	Reviewer	Recommendation Title	Recommendation State	Due Date	Actual Implementation Date	Days Past due () denotes EARLY completion	Business Contact	Management/ Responsible Person Provided Status Update	CAO Status Comments	Actual Closed Date by CAO (1)
2020-01: AR Process Needs Improvement		2020-01b: Utilize PowerDMS to Monitor AR Process	Management Response-Accepted	6/30/2022		N/A	Kris DuFault	Recommendation was reassigned to Kris DuFault with City Manager's Office reorg.		
2021-04: Issue Sheet Management and Processing Needs Improvements	Andrea Russell	2021-04b Automation Consider establish, live time inventory request	Management Response-Accepted	8/31/2022		N/A	Al Casing			
2020-01: Special Events Policies and Procedures	Tim DiSano	2020-01b: Periodically review Policies and Procedures	Management Response-	9/30/2022		N/A	Lucille Vaillancourt-Kreider			
2020-02: Fiscal Oversight	Tim DiSano	2020-02a: Budgeting expenditures and revenue	Management Response-	10/1/2022		N/A	Lucille Vaillancourt-Kreider			
2020-03: EMAP Accreditation		2020-03: Obtain EMAP Accreditation	Management Response-	12/31/2023		N/A	Alvin Henderson			
2021-01 GO Bond overall project management needs improvement	Andrea Russell	2021-01a GO Bonds Oversight	Management Response-Submitted	1/4/2022		N/A	Kris DuFault			
2021-01 GO Bond overall project management needs improvement	Andrea Russell	2021-01b Cost Benefit Analysis	Management Response-Submitted	1/4/2022		N/A	Kris DuFault			
2021-02 Pursue grant funding for future GO Bond projects	Andrea Russell	2021-02 Develop a plan to Pursue alternative funding	Management Response-	4/1/2022		N/A	Keith Locklin			

Total34

Total of all recommendations55

(1)- Note- we are now able to add this column to the report as requested by Member Perez-Zayas. It is blank because we have not closed a recommendation AFTER adding this field to TeamMate and the report. This will be completed for any recommendations closed from September 1, 2021 and forward.

Item Number:	6.B.
Meeting Date:	10/13/2021
Item Type:	BUSINESS

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:

2022 Proposed Meeting Schedule

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

Description		Type
<input type="checkbox"/>	2022 Proposed Meeting Schedule	Backup Material
<input type="checkbox"/>	2022 Proposed Meeting Schedule - Option B	Backup Material

AUDIT COMMITTEE

2022 Meetings Schedule

Meetings will be held the **(2nd Wednesday)** of each month at 1:00 p.m. in **Council Chambers**, unless otherwise noted.

2nd Wednesday

January 12

February 9

March 9

April 13

May 11

June 8

July 13

August 10

September 14

October 12

November 9

December 14

AUDIT COMMITTEE

2022 Meetings Schedule – Option B

Meetings will be held the **(2nd Wednesday)** of each month
at 1:00 p.m. in **Room 2006**, unless otherwise noted.

2nd Wednesday

January 12 – Council Chambers

February 9 – Council Chambers

March 9

April 13

May 11

June 8

July 13

August 10

September 14

October 12

November 9

December 14