



1015 Cultural Park Blvd.
Cape Coral, FL 33990

AGENDA

MEETING OF THE CITY OF CAPE CORAL AUDIT COMMITTEE

September 14, 2022

2:00 PM

Conference Room 220A

1. Meeting called to order

A. Chair Austin

2. ROLL CALL

A. Members Austin, Hayden, Perez-Zayas, Stevens, Wolfson, and Alternate Lewis

3. CHANGES TO AGENDA / ADOPTION OF AGENDA

4. Public Input

5. APPROVAL OF MINUTES

A. Regular Meeting - July 13, 2022

6. BUSINESS

A. Introduction of new Internal Auditors

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

7. Member Comments

8. Time and Place of Next Meeting

A. The next Audit Committee meeting will be held on Wednesday, November 9, 2022 at 2:00pm in Conference Room 220A

9. Motion to Adjourn

In accordance with the Americans with Disabilities Act and Florida Statutes 286.26, persons needing a special accommodation to participate in this

proceeding should contact the Office of the City Clerk whose office is located at City Hall, 1015 Cultural Park Boulevard, Florida; telephone number is 1-239-574-0411, at least forty-eight (48) hours prior to the meeting for assistance. If hearing impaired, telephone the Florida Relay Service Numbers, 1-800-955-8771 (TDD) or 1-800-955-8700 (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: 9/14/2022
Item Type: Approval of Minutes

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:

Regular Meeting - July 13, 2022

SUMMARY:

Regular Meeting minutes for review and approval are attached.

ADDITIONAL INFORMATION:

Sheri Rhine, Recording Secretary 1-239-574-0743

ATTACHMENTS:

Description	Type
1. Regular Meeting - July 13, 2022	Backup Material

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

Wednesday, July 13, 2022

Conference Room 220A

2:00 p.m.

The meeting was called to order at 2:01 p.m. by Chair Austin.

ROLL CALL: Austin, Hayden, Perez-Zayas, Stevens, Wolfson, and Alternate Lewis were present.

ALSO PRESENT: Andrea Russell, City Auditor
Tim DiSano, Deputy City Auditor
Mark Mason, Financial Services Director
Wendy Phillips, Public Works Contract Administrator

CHANGES TO AGENDA / ADOPTION OF AGENDA

Consensus agreed, without objection, to allow Deputy City Auditor DiSano present his portion of Business Item 6.D City Auditor's Office Update Report after Agenda Item 4. Public Input.

Committee Member Hayden moved, seconded by Committee Member Stevens, to Adopt the Agenda, as presented (with the exception of allowing Deputy City Auditor DiSano to present after Public Input). Voice Poll: All "ayes." Motion carried.

Public Input

Tom Shadrach appeared to inquire about the role of the Audit Committee and the follow up of completed audits such as the contingencies fees and management issues at Lake Kennedy.

City Auditor Russell stated that she would send the Citizen's Academy presentation to Mr. Shadrach for review and provided a brief background on audit processes. She noted that the Audit Plan was going to Council next Wednesday and would be published on the City's website once final.

Discussion held regarding the effectiveness of the Audit Committee which also has a Councilmember as a voting member.

City Auditor's Office Update Report - City Auditor Russell
(moved up for partial presentation by Deputy City Auditor DiSano)

City Auditor Russell turned the floor over to Deputy City Auditor DiSano.

Deputy City Auditor DiSano discussed:

- IT Security Memo issued 7/8/2022
- IT has processes in place

Discussion held regarding:

- Systems Administrator positions within the City
- Citywide security training for employees
- Access and restrictions for City Staff on computers

APPROVAL OF MINUTES

Meeting Minutes – May 11, 2022

Committee Member Wolfson moved, seconded by Committee Member Stevens, to approve the May 11, 2022, Meeting Minutes, as presented. Voice Poll: All “ayes.” Motion carried.

BUSINESS

Approval of the City Auditor’s Office FY23 Strategic Plan and Annual Audit Plan

City Auditor Russell discussed the following:

- Proposed Strategic Plan FY23 and Proposed Annual Audit Plan FY23-FY25
- Page 6 – Available Audit Hours – 6,240 hours

Discussion held regarding:

- Audits on Water Quality – procedures for monitoring, communications
- School Resource Officers (SROs)
 - Possibility to audit SROs
 - Concern for school security processes and procedures
 - Budget for SRO salaries – expense shared between City of Cape Coral and Lee County School District (LCSD)
- EnerGov System upgrade
 - Prior audit of EnerGov – looking at processes
 - Audit of Bureau of Fire Prevention in EnerGov
 - EnerGov system update to occur in November 2022
- External Auditor fees – RFP
- FY 23 Operation Sparkle – Parks and Rec
- IT Audit – ransomware process

City Auditor Russell discussed the following:

- Potential Special Projects/Non-Audit Services

- Ordinance 79-10 and Resolution 46-10 require the submission of an Annual Audit Plan and Strategic Plan to City Council for their acceptance by October 1 of each year.
- Council acceptance is requested based on the Audit Committee's recommendation.
- In accordance with these requirements, the Strategic Plan and FY23 Annual Audit Plan was included in the meeting packet for the Audit Committee's review and recommendation to Council.

Committee Member Stevens moved, seconded by Committee Member Hayden, to recommend approval to Council the Strategic Plan and FY 23 Annual Audit Plan, as presented.

Committee polled as follows: Austin, Hayden, Perez-Zayas, Stevens, and Wolfson voted "aye." Five "ayes." Motion carried.

City Auditor's Office Re-organization

City Auditor Russell discussed the following:

- Due to lack of qualified applicants for the Audit Manager posting in April and the Information Technology Auditor posting in June, she was proposing to hire two (2) Internal Auditors at a lower pay grade and outsource the Information Technology audits to an external audit shop.
- Proposed City Auditor Org Chart 07-2022
- Current City Auditor's Office Org Chart
- Difficulty obtaining applicants and approved candidates
- Recent employment interviews

Discussion held regarding:

- Recruiting recent retirees
- Recruiting from New Resident Club
- Prospective to obtain interns

Request for Proposal (REP) for an External IT Audit Firm

City Auditor Russell noted that she presented this to the Committee as backup to how it would be accounted for getting the IT audits done. There were no questions from the Committee.

City Auditor's Office Update Report - City Auditor Russell

City Auditor Russell reviewed the City Auditor's Office Update 6/7/2022 through 7/12/2022 dated July 12, 2022, which was emailed to the Committee and was posted online as follows:

Complete – External Auditors Clifton Larsen Allen (CLA): no updates to report

In Progress - External Auditors Clifton Larson Allen (CLA) per status received from Chris Kessler 7/12/2022: *Engagement letters will be issued next week for FY22 audits.*

Complete - Internal Staff:

- Administrative Regulation 74 has been updated and, within the new numbering system, assigned as G-2. The updated regulation is located on SharePoint.
- Coral Oaks Cash Process Audit: *Issued 6/13/2022*
- FY23 Strategic and Audit Plan: *Completed 6/17/2022. On current Audit Committee agenda for approval and recommendation to Council.*
- IT Security Memo - *Issued 7/8/2022.*

In Progress - Internal Staff:

- Citywide Add Pay and Certifications Audit: - *Planning complete. Fieldwork in progress. Andrea Russell is the Auditor-In-Charge*
- Bureau of Fire Prevention Audit: - *Planning complete. Fieldwork in progress. Andrea Russell is the Auditor-In-Charge.*
- Public Works Facilities Audit: - *Planning substantially complete. Tim DiSano is the Auditor-In-Charge.*
- City Rental Registry Program Review: *In progress. Program review requested by City Manager Hernandez to gain an understanding of progress after the first year of the program.*

Outstanding Post Audit Reviews:

See attachment for PAR Report

- One recommendation closed for the report period. Eleven recommendations added with the issuance of Coral Oaks Cash Process audit. Total outstanding recommendations 33. See the attachment for more details.

Professional Development:

- How Financial Institutions Can Assist w/Investigations
- Global Fraud Conference
- What State and Local Gov. Auditors Need to Know (State RAMP)
- GASB Review 2022

Focus for the next period:

In addition to working on new and on-going audits, special projects and tracking of outstanding audit recommendations, the City Auditor and staff will:

- IT Auditor position was posted on 5/25/2022 for 30 days. Posting was closed with no qualified applicants to interview.
- Interview for two Internal Auditor positions posted 6/27/2022 for 30 days. This

represents a reallocation of staff from the higher positions (Audit Manager and IT Auditor) to two entry level due to no qualified applicants received to interview for the two other positions posted for a total of 30 days each (60 days total).

- Perform research to generate an RFP for IT audit services. The intent is to develop an eligibility list of firms to assist with IT audit work. After discussion with the Financial Services Director, funds for the IT auditor position were re-allocated to cover outsourcing the audits.

Member Comments

None.

Time and Place of Next Meeting

The next Audit Committee meeting will be held on Wednesday, September 14, 2022, at 2:00 p.m. in Conference Room 220A.

Motion to Adjourn

There being no further business, the meeting adjourned at 3:12 p.m.

Submitted by,

Shana Dixon
Recording Secretary

Transcribed by Barbara Kerr 7/14/2022

Item Number:	6.A.
Meeting Date:	9/14/2022
Item Type:	BUSINESS

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:

Introduction of new Internal Auditors

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

Description	Type
1. Internal Auditor Bios	Backup Material

Internal Auditor

Philip Toby, CGFM

Email: ptoby@capecoral.gov

Philip Toby joined the City Auditor's Office in August 2022. He has 24 years of auditing experience performing financial and compliance audits, as well as the single audit for county governments.

Philip was employed with the Tennessee Comptroller's Office, which is responsible for performing these audits. Prior to joining the Cape Coral team, he spent the last year as the Senior Accountant over the Accounts Payable division for a neighboring city.

Philip earned a Bachelor of Science in Accounting from the University of Tennessee in Knoxville, TN and holds the designation of Certified Government Financial Manager (CGFM). Additionally, he is a member of the Association of Government Accountants (AGA) and the Florida Governmental Finance Officers Association (FGFOA).

Internal Auditor

Joseph Devone

Email: jdevone@capecoral.gov

Joe Devone joined the City Auditor's Office in August 2022. Before joining the City Auditor's Office, he spent over three years working as an Internal Auditor in the casino industry in Atlantic City, New Jersey. He has earned a Bachelor of Science in Accounting from Rider University in Lawrenceville, New Jersey.

Joe is affiliated with the Institute of Internal Auditors (IIA).

Item Number:	B.
Meeting Date:	9/14/2022
Item Type:	City Auditor Update Report

**AGENDA REQUEST
FORM**
CITY OF CAPE CORAL



TITLE:

City Auditor's Office Update Report - City Auditor Russell

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

Description		Type
▢ 1. City Auditor's Update Report September 2022		Backup Material



CITY AUDITOR'S OFFICE

TO: Mayor Gunter and Council Members
FROM: Andrea R. Russell, City Auditor *ARR*
DATE: July 12, 2022
SUBJECT: Update of City Auditor's Office Activities, 6/7/2022 – 7/12/2022

Complete – External Auditors Clifton Larson Allen (CLA) – no updates to report

In Progress – External Auditors Clifton Larson Allen (CLA) per status received from Chris Kessler 7/12/2022-

- *Engagement letters will be issued next week for FY22 audits.*

Complete – Internal Staff:

- Administrative Regulation 74 has been updated and, within the new numbering system, assigned as G-2. The updated regulation is located on SharePoint.
- Coral Oaks Cash Process Audit:
 - *Issued 6/13/2022*
- FY23 Strategic and Audit Plan:
 - *Completed 6/17/2022. On current Audit Committee agenda for approval and recommendation to council.*
- IT Security Memo
 - *Issued 7/8/2022.*

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- Citywide Add Pay and Certifications Audit:
 - *Planning complete. Fieldwork in progress. Andrea Russell is the Auditor-In-Charge*
- Bureau of Fire Prevention Audit:
 - *Planning complete. Fieldwork in progress. Andrea Russell is the Auditor- In-Charge.*
- Public Works Facilities Audit:
 - *Planning substantially complete. Tim DiSano is the Auditor- In-Charge.*
- City Rental Registry Program Review:

- *In progress. Program review requested by CM Hernandez to gain an understanding of progress after the first year of the program.*

Outstanding Post Audit Reviews:

See attachment for PAR Report.

- *One recommendation closed for the report period. Eleven recommendations added with the issuance of Coral Oaks Cash Process audit. Total outstanding recommendations 33. See the attachment for more details.*

Professional Development:

Training Program	Sponsor	City Auditor	Deputy City Auditor	Senior Auditor
How Financial Institutions Can Assist w/Investigations	ACFE	1	1	N/A
Global Fraud Conference	ACFE	20	20	N/A
What State and Local Gov. Auditors Need to Know (StateRAMP)	Wolters Kluwer	N/A	1	N/A
GASB Review 2022	NASACT	N/A	2	N/A
CPE Total Hours		21	24	N/A

Focus for the next period:

In addition to working on new and on-going audits, special projects and tracking of outstanding audit recommendations, the City Auditor and staff will:

- IT Auditor position was posted on 5/25/2022 for 30 days. Posting was closed with no qualified applicants to interview.
- Interview for two Internal Auditor positions posted 6/27/2022 for 30 days. This represents a reallocation of staff from the higher positions (Audit Manager and IT Auditor) to two entry level due to no qualified applicants received to interview for the two other positions posted for a total of 30 days each (60 days total).
- Perform research to generate an RFP for IT audit services. The intent is to develop an eligibility list of firms to assist with IT audit work. After discussion with the Financial Services Director, funds for the IT auditor position were re-allocated to cover outsourcing the audits.

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: Outstanding PAR Status Report July 2022

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) July 2022

Closed this month

Project Name	Finding Title	Reviewer	Recommendation Title	Recommendation State	Anticipated Completion Date/Due Date	Days Past Due () denotes EARLY completion	Business Contact	Management/MAP Coordinator Provided Status Update	CAO Status Comments	Actual Closed Date by CAO
Charter School Authority Cash Process Audit	2021-01: Follow City Cashier policies and procedures	Andrea Russell	2021-01: Follow City Cashier policies and procedures	Closed-Verified	7/23/2021		Mark Mason; Suzanne Lopez	P&P reviewed and align with recommendation. Testing to be done at a later date.		6/20/2022

Total1

Closed Previously

Project Name	Finding Title	Reviewer	Recommendation Title	Recommendation State	Anticipated Completion Date/Due Date	Days Past Due () denotes EARLY completion	Business Contact	Management/MAP Coordinator Provided Status Update	CAO Status Comments	Actual Closed Date by CAO
Prior Outstanding Recommendations	2020-02: Fiscal Oversight	Tim DiSano	2020-02f: Follow City Cashier Policy and Procedures Manual	Closed-Verified	12/31/2020		Lucille Vaillancourt-Kreider	Waiting on event for cash handling		4/7/2022
Parks & Recreation GO Bonds Lake Kennedy Project Audit	2021-02 Pursue grant funding for future GO Bond projects	Andrea Russell	2021-02 Develop a plan to Pursue alternative funding	Closed-Verified	4/1/2022		Keith Locklin; Kerry Runyon	The Parks & Recreation Department is providing Monthly Updates on Grant Activity to the City Manager's Office. Supporting documentation is attached.		4/7/2022
HR Hiring Process Audit	2021-01 Requisition Process Needs Review	Tim DiSano	2021-01a: Procedures for Requisition Approval	Closed-Verified	4/1/2022		Lisa Sonogo			4/7/2022
DS Building Division - Permitting	2021-01 Project and Data Management	Jessica Pautz	2021-01 Consider data/monitoring staff position	Closed-Verified	8/1/2022		Vincent Cautero	Sent a request in late January to the City Manager for the hiring of a Deputy Development Services Director. The Council discussion and budget amendment will be held in early April.		4/7/2022
Prior Outstanding Recommendations	2020-04: Coordinating Procedures and Training Tracking	Andrea Russell	2020-04e: Training Tracking Development	Closed-Verified	3/31/2021		Alvin Henderson	Alvin Henderson - EM Division Manager, provided status update on 4/29/2021, with included example screen print of VEOCI system training tracking		4/5/2022
UCD Warehouse Inventory Process	2021-04: Issue Sheet Management and Processing Needs Improvements	Tim DiSano	2021-04a Update Warehouse SOPs	Closed-Verified	12/30/2021		Al Casing	Uploaded modified SOP.		2/28/2022
UCD Warehouse Inventory Process	2021-05: Warehouse Purchase Order Management Needs Improvement	Tim DiSano	2021-05b Verification of items received	Closed-Verified	12/30/2021		Al Casing	Attached modified SOP for Receiving and Recording along with snapshot of Tyler Munis showing photos of item.		2/28/2022
Parks & Recreation GO Bonds Lake Kennedy Project Audit	2021-01 GO Bond overall project management needs improvement	Andrea Russell	2021-01b Cost Benefit Analysis	Closed-Verified	1/4/2022		Michael Ilczyszyn; Stacy Maine	PW provided an update on 12/7/2021 on the attach document.		2/25/2022
UCD Warehouse Inventory Process	2021-04: Issue Sheet Management and Processing Needs Improvements	Tim DiSano	2021-04b Plan Consider establish, live time inventory request	Closed-Verified	3/31/2022		Al Casing	UCD is still working with ITS to get additional laptops, and handheld barcode scanner for the warehouse. UCD has also asked ITS to install the Tyler Warehouse Inventory module into the 25 field Toughpads so that the field crew can enter their parts requirement using the toughpad.		2/25/2022
Charter School Authority Cash Process Audit	2021-02: Implement proper segregation of duties for money handling	Andrea Russell	2021-02: Implement proper segregation of duties for money handling	Closed-Management Accepts Risk	7/23/2021		Mark Mason; Suzanne Lopez	Documents have been uploaded for 2021-02: 2021-02: Implement proper segregation of duties for money handling		2/7/2022
Charter School Authority Cash Process Audit	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	Closed-Verified	7/23/2021		Mark Mason; Suzanne Lopez	We have replaced the PTO forms with the updated forms (Pages 56 & 57) within the City's Cash Handling Manual.		2/7/2022
Prior Outstanding Recommendations	2019-02: Compliance with Procurement Procedures	Andrea Russell	2019-02a: Provide Procurement training	Closed-Verified	1/31/2021		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.		11/8/2021
Parks & Recreation GO Bonds Lake Kennedy Project Audit	2021-01 GO Bond overall project management needs improvement	Andrea Russell	2021-01a GO Bonds Oversight	Closed-Verified	1/4/2022		Michael Ilczyszyn; Stacy Maine	PW on 12/7/2021 provided an update, by attaching revised meeting minutes with open action items field, meeting minutes 20211103		11/7/2021
Community Redevelopment Agency Performance Audit	2021-01 CRA Policies and Procedures need improvement	Tim DiSano	2021-01a Document admin policies	Closed-Verified	2/18/2022		Andrea Russell			11/7/2021
Prior Outstanding Recommendations	2019-02: Telestaff Roles and Utilization	Andrea Russell	2019-02b: Police: Utilize Telestaff reports	Closed-Verified	3/31/2021		Jason Wallace			11/5/2021
Prior Outstanding Recommendations	2020-05 City COOP		2020-05b: Monitoring Process-City COOP's	Closed-Verified	6/1/2021		Alvin Henderson	Addressed in new Emergency Management AR, waiting review/approval back from City Manager.		10/8/2021

Prior Outstanding Recommendations	2019-02: Compliance with Procurement Procedures	Andrea Russell	2019-02.2020-02.b Follow up for 2019-02b Lean Techniques	Closed-Verified	6/30/2021		Tim DiSano		10/8/2021
Prior Outstanding Recommendations	2019-01: Updates to Procurement Documents		2019-01a: 2021 Final updates	Closed-Verified	12/31/2021		Mark Mason; Suzanne Lopez	CAO Comment: Recommendation 2019-01a Final Updates. was inadvertently carried forward from our previous electronic software (AutoAudit) and was being reported on the monthly update report as outstanding, this recommendation has been closed since 3/16/2021.	10/4/2021
Prior Outstanding Recommendations	2020-01: AR Process Needs Improvement		2020-01a: Develop policies and procedures	Closed-Verified	5/28/2021		Kris DuFault	Attached is a workflow and overview for the administrative regulation process to be posted on Sharepoint.	10/1/2021
Prior Outstanding Recommendations	2020-04: Coordinating Procedures and Training Tracking	Andrea Russell	2020-04c: Job Aids Training - Coordinating Procedures	Closed-Verified	5/31/2021		Alvin Henderson	Documentation from Thomas Evans EM Team Report regarding completed training.	10/1/2021
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	Tim DiSano	2020-01d: Mode of travel identification	Closed-Verified	7/31/2021		Angela McNatt	Please see note from 8-5-2021. Documentation attached.	10/1/2021
UCD Warehouse Inventory Process	2021-02: Warehouse SOPs Need Improvement to Ensure Inventory Accuracy	Tim DiSano	2021-02a: Revise Inventory SOP	Closed-Verified	12/30/2021		Al Casing	Attached SOP for Management of Obsolete Items.	10/1/2021
Prior Outstanding Recommendations	2020-02: IRS Form 941 submission	Andrea Russell	2020-02a: File IRS Form 941 electronically	Closed-Verified	6/30/2020		Chris Phillips; James Woodward	Completed. 1st quarter 941's were filed electronically and will continue to be in the future.	8/6/2021
Prior Outstanding Recommendations	2020-02: IRS Form 941 submission	Andrea Russell	2020-02b: Update IRS contact information	Closed-Verified	10/31/2019		Chris Phillips; James Woodward	Completed.	
Prior Outstanding Recommendations	2019-02: Compliance with Procurement Procedures	Andrea Russell	2019-02c: AR Updates	Closed-Verified	11/30/2020		Wanda Roop	Uploaded F6 previously AR23 Purchasing	
Prior Outstanding Recommendations	2019-03: Procurement Process Timeline	Andrea Russell	2019-03: Standardize Processes	Closed-Verified	11/30/2020		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. tThe 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.□	
Prior Outstanding Recommendations	2020-02: Fiscal Oversight	Tim DiSano	2020-02c: Track cash and non-cash sponsorship donations	Closed-Verified	12/31/2020		Lucille Vaillancourt-Kreider		
Prior Outstanding Recommendations	2020-01: Special Events Policies and Procedures	Tim DiSano	2020-01a: Develop Policies and Procedures Manual	Closed-Verified	4/30/2021		Lucille Vaillancourt-Kreider	Submitted Events team Policy and Procedures Manual	
Prior Outstanding Recommendations	2020-02: Fiscal Oversight	Tim DiSano	2020-02b: Monitoring	Closed-Verified	4/30/2021		Lucille Vaillancourt-Kreider	Submittal for approval for 4/7/2021	
Prior Outstanding Recommendations	2020-02: Fiscal Oversight	Tim DiSano	2020-02g: Ticket and Alcohol sales	Closed-Verified	4/30/2021		Lucille Vaillancourt-Kreider	Submitted on 4/1/2021	
Prior Outstanding Recommendations	2020-03: Special Event Volunteers	Tim DiSano	2020-03a: Create volunteer manual	Closed-Verified	4/30/2021		Lucille Vaillancourt-Kreider	Policy and Procedure created and a volunteer manual draft.	
Prior Outstanding Recommendations	2020-04: Coordinating Procedures and Training Tracking	Andrea Russell	2020-04b: Review Job Aids - Coordinating Procedures	Closed-Verified	4/30/2021		Alvin Henderson	Alvin Henderson - EM Division Manager on April 29, 2021 provided status update by loading updated coordinating procedures.	
Prior Outstanding Recommendations	2020-02: Time recording for emergency events		2020-02d EM: FEMA 214 Live Training - Time recording for emergency events	Closed-Verified	6/1/2021		Alvin Henderson	Due to current level of COVID cases, in-person training remains on hold as per the City Manager's direction.	
Prior Outstanding Recommendations	2020-05 City COOP		2020-05a: Admin Reg Development - City COOP's	Closed-Verified	6/1/2021		Alvin Henderson	EM AR - Latest Draft uploaded	
Prior Outstanding Recommendations	2020-06: Irma After Action Issue		2020-06b: Develop Future Monitoring - Irma	Closed-Verified	6/1/2021		Alvin Henderson	Addressed in new Emergency Management AR, waiting review/approval back from City Manager.	
Prior Outstanding Recommendations	2019-04: Compensatory Time	Andrea Russell	2019-04c: Comp time automation	Closed-Management Accepts Risk	6/30/2021		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.	
Prior Outstanding Recommendations	2019-01: Payroll Policies and Procedures	Andrea Russell	2019-01b: Payroll Policies and Procedures - Periodic review	Closed-Verified	6/30/2021		James Woodward	Recommend closure per memo as of 6/28/2021 the date the memo was received from Finance.	

Prior Outstanding Recommendations	2020-07 Interlocal Agreement Issue		2020-07b: Periodically Review the Inter-local Agreement	Closed-Verified	8/1/2021		Alvin Henderson	Nothing new to report based upon last meeting with Lee County EM Director.		
Prior Outstanding Recommendations	2020-04: Coordinating Procedures and Training Tracking	Andrea Russell	2020-04d: ICS Course Training - Coordinating Procedures	Closed-Verified	9/1/2021		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.		
UCD Warehouse Inventory Process	2021-01: Safeguarding of UCD Inventory Needs Improvements	Tim DiSano	2021-01a: Improve Physical Security	Closed-Verified	9/3/2021		Al Casing	I've attached fence purchase order and completed invoice by Smith Fence. I've also attached photos of completed fence and gates.		
UCD Warehouse Inventory Process	2021-02: Warehouse SOPs Need Improvement to Ensure Inventory Accuracy	Tim DiSano	2021-02b: Conduct Inventory Item Walkthrough	Closed-Verified	9/23/2021		Al Casing	Attached are four random parts showing exact location of parts in the warehouse.		
UCD Warehouse Inventory Process	2021-05: Warehouse Purchase Order Management Needs Improvement	Tim DiSano	2021-05a Segregation of Duties for purchasing and receiving	Closed-Verified	9/30/2021		Al Casing	Attached modified SOP for Receiving and Recording.		
UCD Warehouse Inventory Process	2021-01: Safeguarding of UCD Inventory Needs Improvements	Tim DiSano	2021-01b: Improve Monitoring of Software Access	Closed-Verified	10/29/2021		Al Casing	Currently, only three employees can receive, pay, and order parts inventory using Tyler Munis Program.		
UCD Warehouse Inventory Process	2021-03: Inventory Management Needs Improvement	Tim DiSano	2021-03a: Record all inventory that is on premise upon receipt	Closed-Verified	10/29/2021		Al Casing	Attached SOP for Purchase Order Receiving.		
UCD Warehouse Inventory Process	2021-03: Inventory Management Needs Improvement	Tim DiSano	2021-03b: Define the process recording, tracking, and re-ordering inventory. Obsolete inventory management and disposal.	Closed-Verified	12/30/2021		Al Casing	Specific SOP documents attached.		
Total			45							
Outstanding										
Project Name	Finding Title	Reviewer	Recommendation Title	Recommendation State	Anticipated Completion Date/Due Date	Days Past Due () denotes EARLY completion	Business Contact	Management/MAP Coordinator Provided Status Update	CAO Status Comments	Actual Closed Date by CAO
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	Tim DiSano	2020-01a. Update ARs	Management Response-Accepted	7/31/2021	334.00	Mark Mason; Suzanne Lopez	Update from Finance on 6/30/22: Would like to the update Ordinance and resolution by August 2022.		
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	Tim DiSano	2020-01c. Strengthen controls over travel process	Management Response-Accepted	7/31/2021	334.00	Mark Mason; Suzanne Lopez	Update from Finance on 6/30/22: Would like to the update Ordinance and resolution by August 2022.		
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	Tim DiSano	2020-01b. Provide training on ARs and Concur	Management Response-Accepted	8/31/2021	303.00	Mark Mason; Suzanne Lopez	Update from Finance on 6/30/22: Would like to the update Ordinance and resolution by August 2022.		
Prior Outstanding Recommendations	2020-01: Improve monitoring of construction inspections		2020-01b: Review inspection and oversight process	Management Response-Accepted	3/1/2022	121.00	Elizabeth Ellis; Paul Clinghan; Sandra Krieger	Three new Full Time Employees (FTE's) are proposed in the FY 23 budget; 2 Senior Construction Inspectors and 1 Senior Professional Engineer (PE). If the budget is adopted by City Council with these FTE's included, these employees will help support the construction efforts of future UEP projects.		
Prior Outstanding Recommendations	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	121.00	Elizabeth Ellis; Paul Clinghan; Sandra Krieger	The Utility Extension Program (UEP) is currently between construction projects, and a Construction Engineering Inspection firm, Public Information Officer or General Contractor has not yet been selected for North 1. Since these parties are not currently under contract, the final details of the PMIS have yet to be established. Once all consultants/contractors are under contract, final details regarding cross-referencing citizen complaints through the UEP Hotline and the new 311 (EnerGov) can be established. It is anticipated that these parties will be selected and under contract in late 2022.		
Prior Outstanding Recommendations	2020-01: Improve monitoring of construction inspections		2020-01a: Formalize and document monitoring of daily field inspection reports	Management Response-Accepted	6/1/2022	29.00	Elizabeth Ellis; Paul Clinghan; Sandra Krieger	The Utility Extension Program (UEP) is currently between construction projects, and a Construction Engineering Inspection firm, Public Information Officer or General Contractor has not yet been selected for North 1. To efficiently utilize the tools of the PMIS (currently Aconex) and to accurately develop a workflow to supplement current review procedures and tracking of completion, all parties utilizing the workflow process must be in place. It is anticipated that these parties will be selected and under contract in late 2022.		

Prior Outstanding Recommendations	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	29.00	Elizabeth Ellis; Paul Clinghan; Sandra Krieger	The Utility Extension Program (UEP) is currently between construction projects, and a Construction Engineering Inspection firm, Public Information Officer or General Contractor has not yet been selected for North 1. To efficiently utilize the tools of the PMIS (currently Aconex) and to accurately develop a workflow to track, document and closeout citizen complaints, all parties utilizing the workflow process must be in place. It is anticipated that these parties will be selected and under contract in late 2022.		
Prior Outstanding Recommendations	2020-01: AR Process Needs Improvement		2020-01b: Utilize PowerDMS to Monitor AR Process	Management Response-Accepted	6/30/2022	0.00	Matt Grambow	Since February, the City has utilized PowerDMS for the circulation, approval and denial, and recording of feedback from Department Directors and Director-appointed staff members for new and revised Administrative Regulations. The PowerDMS system has allowed for improved compiling of comments and suggested edits from the Director Review Group for each Administrative Regulation, with Directors having the ability to approve, deny, and comment on draft ARs within the system. Upon approval or denial, all comments gathered during the review process remain attached to the relevant AR, ensuring that the comments can be referred to in the future. Additionally, all active and draft Administrative Regulations have been imported into PowerDMS, with new, approved Administrative Regulations being immediately added to the main "Administrative Regulations" folder upon the City Manager's signature. Active Administrative Regulations will continue to be uploaded to the City's SharePoint site, along with PowerDMS, for the foreseeable future to ensure ease of access for all employees. A link to PowerDMS has also been added to the main City SharePoint page, under the "Information" column. On Wednesday, June 29th, the City initiated a system of employee acknowledgment of ARs within PowerDMS. Employees received a notification email with instructions on how to login to PowerDMS, change their passwords, access document assignments, and complete the signing/acknowledgment process within the system. As the City regularly refreshes the PowerDMS accounts, based on active @capecoral.gov email accounts, City employees already have a PowerDMS account and can access PowerDMS via their web browser on computer, smartphone, or tablet. Employees only need to reset their password from their randomized default password in order		
Project Contingency Fee Audit	Contingency Fee/ Contract amendment process guidance documentation needs improvement	Tim DiSano	2021-01 Contingency fee/ contract amendment process must be documented	Management Response-Accepted	6/30/2022	0.00	Mark Mason; Suzanne Lopez	The following procedure was memorialized for Contingency request and usage in March 2022. The procedure will be incorporated in the Procurement Manual. As an added note: the Procurement Ordinance will be revised, if approved by Council, to reflect the word "Contingency" versus "Contract Amendment on Section 2-146 (g) contract amendment. The target date for Council presentation is July 2022.		
HR Hiring Process Audit	2021-02 Applicant Screening Process Needs Improvement	Tim DiSano	2021-02b: Update background screening requirements and documentation	Management Response-Accepted	6/30/2022	0.00	Dave Anderson; Lisa Sonogo	I have attached the updated section #9 of our procedure manual which includes all background screening requirements. In addition, I have uploaded section #9b which is all supporting documentation utilized for background investigations.		
HR Hiring Process Audit	2021-03 HR Hiring Process Documentation Needs Improvement	Tim DiSano	2021-03b: Establish a quality review system for hiring process and personnel files	Management Response-Accepted	6/30/2022	0.00	Dave Anderson; Lisa Sonogo	I have uploaded two documents which include an updated section #7 of our procedure manual which highlights processes and procedure we follow to ensure all required paperwork is uploaded into OnBase. In addition, I included an updated Background Investigation Checklist which assists us in ensuring all required verifications and paperwork are included in an employee file.		
HR Hiring Process Audit	2021-04 Charter School Authority (CSA) Hiring Process Needs Improvement	Tim DiSano	2021-04b: Update Charter School Hiring Process Procedures	Management Response-Accepted	6/30/2022	0.00	Leisa Orcutt; Tonya Keehler	Leissa Orcutt uploaded several updated policies and procedures for review by CAO.		
Coral Oaks Golf Course Cash Process Audit	2022-01 Cash Handling Policies Need Improvement		2022-01a: Update cash handling policies and procedures	Management Response-Accepted	8/1/2022	N/A	Mark Mason			
Coral Oaks Golf Course Cash Process Audit	2022-01 Cash Handling Policies Need Improvement		2022-01b: Monitor compliance with all cash handling policies and procedures	Management Response-Accepted	8/1/2022	N/A	Mark Mason			
Coral Oaks Golf Course Cash Process Audit	2022-01 Cash Handling Policies Need Improvement		2022-01c (RecTrac): Monitor on-site compliance with all cash handling policies and procedures	Management Response-Accepted	8/1/2022	N/A	Connie Barron			
Coral Oaks Golf Course Cash Process Audit	2022-01 Cash Handling Policies Need Improvement		2022-01d: Update City cash handling policies and procedures	Management Response-Accepted	8/1/2022	N/A	Mark Mason			
Coral Oaks Golf Course Cash Process Audit	2022-01 Cash Handling Policies Need Improvement		2022-01e: Develop a process to utilize Rec Track to ensure accurate reporting of all tips	Management Response-Accepted	8/1/2022	N/A	Connie Barron			

Coral Oaks Golf Course Cash Process Audit	2022-04 Improvement needed in Inventory Management		2022-04a: Inventory management polices and procedures	Management Response-Accepted	8/1/2022	N/A	Connie Barron			
Coral Oaks Golf Course Cash Process Audit	2022-04 Improvement needed in Inventory Management		2022-04b: Evaluate the current inventory management system	Management Response-Accepted	8/5/2022	N/A	Connie Barron			
Coral Oaks Golf Course Cash Process Audit	2022-03 Coral Oaks Cash Handling Policies need to be better aligned with City Cash Handling Policies and Procedures		2022-03 Update current policies and procedures to better align with day-to-day operations	Management Response-Accepted	8/26/2022	N/A	Connie Barron			
UCD Warehouse Inventory Process	2021-04: Issue Sheet Management and Processing Needs Improvements	Tim DiSano	2021-04b Automation Consider establish, live time inventory request	Management Response-Accepted	8/31/2022	N/A	Al Casing	UCD is still working with ITS to get additional laptops, and handheld barcode scanner for the warehouse. UCD has also asked ITS to install the Tyler Warehouse Inventory module into the 25 field Toughpads so that the field crew can enter their parts requirement using the toughpad.		
HR Hiring Process Audit	2021-04 Charter School Authority (CSA) Hiring Process Needs Improvement	Tim DiSano	2021-04a: Utilize the electronic software for announcement certifications	Management Response-Accepted	9/1/2022	N/A	Jacquelin Collins			
Prior Outstanding Recommendations	2020-01: Special Events Policies and Procedures	Tim DiSano	2020-01b: Periodically review Policies and Procedures	Management Response-Accepted	9/30/2022	N/A	Lucille Vaillancourt-Kreider			
HR Hiring Process Audit	2021-01 Requisition Process Needs Review	Tim DiSano	2021-01b: Controls over new position approval	Management Response-Accepted	9/30/2022	N/A	Dave Anderson; Lisa Sonogo	Mark Mason was removed as a business contact. Mark will assist in in the budget documentation piece; however HR is in charge of monitoring and implementing this recommendation.		
HR Hiring Process Audit	2021-02 Applicant Screening Process Needs Improvement	Tim DiSano	2021-02a: Establish policy and procedures for applicant screening	Management Response-Accepted	9/30/2022	N/A	Dave Anderson; Lisa Sonogo			
HR Hiring Process Audit	2021-03 HR Hiring Process Documentation Needs Improvement	Tim DiSano	2021-03a: Document hiring procedures	Management Response-Accepted	9/30/2022	N/A	Dave Anderson; Lisa Sonogo			
HR Hiring Process Audit	2021-03 HR Hiring Process Documentation Needs Improvement	Tim DiSano	2021-03c: Review and update ARs 29 and 45	Management Response-Accepted	9/30/2022	N/A	Dave Anderson; Lisa Sonogo			
Prior Outstanding Recommendations	2020-02: Fiscal Oversight	Tim DiSano	2020-02a: Budgeting expenditures and revenue	Management Response-Accepted	10/1/2022	N/A	Lucille Vaillancourt-Kreider			
Coral Oaks Golf Course Cash Process Audit	2022-01 Cash Handling Policies Need Improvement		2022-01c (New Software): Implementation of new software	Management Response-Accepted	12/30/2022	N/A	Connie Barron			
Coral Oaks Golf Course Cash Process Audit	2022-04 Improvement needed in Inventory Management		2022-04c: Utilize RecTrac to establish automated, live time inventory adjustments	Management Response-Accepted	12/31/2022	N/A	Connie Barron			
Community Redevelopment Agency Performance Audit	2021-01 CRA Policies and Procedures need improvement	Tim DiSano	2021-01b Cape Competes guidelines	Management Response-Accepted	3/1/2023	N/A	Matt Grambow; Rob Hernandez			
Coral Oaks Golf Course Cash Process Audit	2022-02 Noncompliance with Computer Login Requirement		2022-02: Comply with user account and password policy requirements	Management Response-Accepted	4/3/2023	N/A	Connie Barron			
Prior Outstanding Recommendations	2020-03: EMAP Accreditation		2020-03: Obtain EMAP Accreditation	Management Response-Accepted	12/31/2023	N/A	Alvin Henderson			
Total			33							

Total of All

79