



1015 Cultural Park Blvd.
Cape Coral, FL 33990

AGENDA

MEETING OF THE CITY OF CAPE CORAL AUDIT COMMITTEE

May 24, 2023	2:00 PM	Conference Room 220A
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1. Meeting called to order

A. Chair Austin

2. ROLL CALL

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

3. CHANGES TO AGENDA / ADOPTION OF AGENDA

4. Public Input

5. APPROVAL OF MINUTES

A. Regular Meeting - March 8, 2023

6. BUSINESS

A. ACFR Presentation - CliftonLarsonAllen

B. FY24 Audit Plan Ideas

C. City Auditor's 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, July 12, 2023 at 2:00pm in Conference Room 220A

9. Motion to Adjourn

<p>In accordance with the Americans with Disabilities Act and <u>Florida Statutes 286.26</u>, persons needing a special accommodation to participate in this</p>
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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: 5/24/2023
Item Type: Approval of Minutes

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:

Regular Meeting - March 8, 2023

SUMMARY:

Meeting minutes attached for review and approval.

ADDITIONAL INFORMATION:

Sheri Rhine, Recording Secretary
City Clerk's Office
1-239-574-0743

ATTACHMENTS:

Description

- 1. Meeting Minutes - March 8, 2023

Type

Backup Material

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

Wednesday, March 8, 2023

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, and Wolfson were present. Vice Chair Perez-Zayas, Member Stevens, and Alternate Member Lewis were excused.

ALSO PRESENT: Andrea Russell, City Auditor
Mark Mason, Financial Services Director
Crystal Feast, Deputy Financial Services Director
Maureen Buice, Assistant to the City Manager
Rusty Snider, LCEC Construction & Maintenance Manager
Gary Avin, LCEC Customer Care Operations Director
Frank Sherkus, LCEC Construction & Maintenance Manager
Sam Marquez, LCEC Supervisor Members Program

APPROVAL OF MINUTES

Meeting Minutes – January 11, 2023

Committee Member Hayden moved, seconded by Committee Member Wolfson, to approve the January 11, 2023 Meeting Minutes, as presented. Voice Poll: All “ayes.” Motion carried.

Public Input

None.

CHANGES TO AGENDA / ADOPTION OF AGENDA

Committee Member Hayden requested Item B. LCEC Update be moved prior to Item A. City Auditor’s Office Update Report.

Committee Member Wolfson moved, seconded by Committee Member Hayden, to approve the Agenda moving Item B. LCEC Update prior to Items A. City Auditor’s Office Update Report. Voice Poll: All “ayes.” Motion carried.

BUSINESS

LCEC Update

Chair Austin requested City Auditor Russell to provide background on LCEC Update.

City Auditor Russell responded she would defer to Committee Member Hayden who arranged the participation of LCEC employees.

Committee Member Hayden requested introductions be performed.

Frank Sherkus, LCEC Construction & Maintenance Manager (LCEC), provided the following information:

- Worked with the restoration in the field
- A restoration coordinator over the resources in the field
- In the utility industry since 1983

Rusty Snider, LCEC Construction & Maintenance Manager (Contractor side), provided the following information:

- 43 years in the industry
- 18 years employed at LCEC

Sam Marquez, LCEC Supervisor Members Program and was previously a Supervisor for the Customer Service, provided the following information:

- Customer Service Supervisor for 4 years
- 12 years in the utility industry

Gary Avin, LCEC Customer Care Operations Director, provided the following information:

- 16 years with LCEC
- 8 years worked with FPL

Staff introduced themselves to the LCEC representatives.

City Auditor Russell commented on an audit of the LCEC Franchise Fees which was farmed out to a Utility Audit firm due to the specialized knowledge required, but she never received a copy of the audit.

Committee Member Hayden provided a history of the reason LCEC was invited.

Discussion held regarding:

- LCEC Audit
- FPL versus LCEC response to Hurricane Ian
- LCEC performance compared to other similar sized utility companies

- LCEC focused system built, reliability, and restore as quickly as possible
- Drill every year
- Restoration Plan
- Organizational chart for response to emergencies
- Lessons learned from previous storms used during drills
- LCEC System covers six counties and 235,000 customers
- Hurricane Ian bigger impact than anticipated
- System consists of transmission supply, substations, and then into circuits
- Restoration coordination plan
- Cape Coral's entire system impacted
- Restoring members service as quickly as possible
- LCEC reports restoration numbers on entire system (six counties)
- Cape Coral requested search and recover time prior to powering up the system
- Day two resources moved to Cape Coral
- Personal services located at cooperative headquarters
- Use of outside sources for assistance
- Hurricane Irma 600 additional personnel
- Hurricane Ian reached out for more resources each day
- Review after every storm to enhance the response process
- City Auditor in the Emergency Operations Center during events
- Not common practice to obtain feedback from residents
- Best Practices shared with other utilities
- Florida Electric Cooperative Association (FECA) oversees the cooperatives in Florida
- Outsource camps to get resources quicker
- Association of Large Distribution Coop (ALDC), FECA, and Touchstone Energy
- Utilities compete for the same resources before a storm
- Governing boards oversee Utility companies
- Maintenance Program Storm Standards
- LCEC independent audits
- Board requested information on who does their annual report – LCEC will provide as well as organizations they participate with
- Restoration process for Hurricane Irma and Hurricane Ian
- Resource of nearly 2,500 on the ground
- Complete underground infrastructure systems had to be completely changed out
- Independent entity that does peer review or audit
- LCEC has an internal audit department

City Auditor's Office Update Report - City Auditor Russell

City Auditor Russell reviewed the City Auditor's Office Update 2/7/2023 through 3/7/2023 dated March 7, 2023, which was emailed to the Committee and was posted online as follows:

In Progress – External Auditors Clifton Larson Allen (CLA): from CLA update received 3/3/2023

- FY22 City ACFR: - *On pace for 3/31 still. Will be a sprint to 3/31 at this point, but all sides are committed. There are some last-minute changes/issues that are causing some additional work and re-work, but we are trying to push through. The lack of internal control in the permitting process added a significant amount of work. If there are any further adjustments, we might have to have a further conversation about that 3/31 timeline.*
- FY22 CRA: *Most of the work done, but this will be secondary to the City. This will issue shortly after the City.*
- FY22 General Pension Plan: *Complete. Issuance pending board meeting on 3/14/2023 and signing of representation letter.*
- FY22 Fire Pension Plan: *Received the signed rep letter and just awaiting final PDFs to be prepped early next week.*
- FY22 Police Pension Plan: *Awaiting signed rep letter from the plan then issuing finals. Because of how we had to navigate the MSA/SOW signing, they did not sign at the Board meeting and are working through this now.*

Complete - Internal Staff:

- Police Professional Standards Bureau – Off-Duty Details Audit: - *Issued 2/27/2023.*
- FY24 through FY28 Budget: - *2/17/2023 Submitted our third and final phase of the annual budget process.*

In Progress - Internal Staff:

- Charter School Authority Payroll Audit: *Fieldwork complete. Findings drafted. Anticipate issuance by end of March. Andrea Russell is the Auditor-In-Charge.*
- Golf Course Prior Audit Findings Follow Up Audit: *Fieldwork substantially complete. Anticipate issuance by end of March. Andrea Russell is the Auditor-In-Charge.*

Discussion held regarding:

- Golf Course Prior Audit Findings Follow Up Audit issues
- Stormwater Fee Audit
- UEP outstanding findings – workflows received
- Building Permits

- Audit requested for plan reviews and inspections

Committee Member Hayden requested the Recording Secretary forward Matt Grambow's latest permit report to Audit Committee members.

Discussion held regarding:

- Permitting process
- Travel and Procurement Ordinances

Outstanding Post Audit Reviews:

See attachment for PAR Report

- One recommendation closed this month. There are 29 outstanding including three new recommendations from the Police Off-Duty Details Audit issued last month. 67 previously closed. Total of all closed, previously closed, and outstanding is 97.
- Carried forward from prior report. CAO reviewed the workflows provided by CIP and provided feedback. A meeting is scheduled for mid-March to finalize workflows to close out the recommendations. These will be tested when the projects begin in FY23/24.

Professional Development:

- Auditing for Fraud in Government Procurement & Contracting

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 continue to work on the FY23 Audit Plan.

Discussion held regarding:

- Debris removal
- Protected species (Burrowing Owls and Gopher Tortoises)
- Vegetation replacement

Member Comments

None.

Time and Place of Next Meeting

The next Audit Committee meeting will be held on Wednesday, May 10, 2023, at 2:00 p.m. in Conference Room 220A.

Committee Member Wolfson stated he would not be able to attend the May 10, 2023 meeting.

Motion to Adjourn

There being no further business, the meeting adjourned at 3:10 p.m.

Submitted by,

Sheri Rhine
Recording Secretary

Subject to Approval

Item Number:	6.A.
Meeting Date:	5/24/2023
Item Type:	BUSINESS

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:

ACFR Presentation - CliftonLarsonAllen

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

Description	Type
1. ACFR Presentation - CliftonLarsonAllen	Backup Material



We'll get you there.

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City of Cape Coral, Florida

Presentation of the September 30, 2022 Audit
Results to the Audit Committee

May 24, 2023





Introductions

CLA exists to
create opportunities —
for our clients, our people,
and our communities.

Services Performed

Financial Statements

- Audit of the City's Annual Comprehensive Financial Report for the year ended September 30, 2022, in accordance with *Government Auditing Standards*

Federal Compliance

- Single Audit in accordance with *Uniform Guidance*
- Includes audit of the Schedule of Expenditures of Federal Awards and certification of the Data Collection Form

State Compliance

- State Single Audit in accordance with *Section 215.97, Florida Statutes* and *Chapter 10.550, Rules of the Auditor General*
- Examination of compliance with applicable Florida Statutes for investments



Reports Delivered

Independent Auditors' Report	Report on Internal Control Over Financial Reporting and On Compliance And Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> (Yellow Book Report)	Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General of the State of Florida (Single Audit Report)	Independent Accountants' Report on Compliance with specific Florida Statutes as required by Chapter 10.550 Rules of the Auditor General	Management Letter as required by Chapter 10.550 Rules of the Auditor General	Governance Communication Letter
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Required Communications to Governance

- Scope and timing of audit proceeded as planned
- Significant accounting policies are in accordance with generally accepted accounting principles and consistent with industry practices and standards
- No difficulties were encountered in performing the audit
- Significant risks were addressed as planned
- Management was very cooperative, helpful, and professional during the audit process – *THANK YOU!*



Results of Procedures

- Independent Auditors' Report
 - Unmodified Opinion
- Independent Auditors' Report on Internal Control
 - Material weakness noted for EnerGov System implementation
 - Significant deficiency noted for items reported in the Schedule of Expenditures of Federal Award and State Financial Assistance related to prior years
- Single Audit Report - Federal Programs and State Projects
 - Unmodified Opinion on Compliance
 - Two internal control and compliance findings noted for Community Development Block Grant (CDBG) program (significant deficiencies)
- Management Letter
 - No reported comments
- Independent Accountants' Report
 - Unmodified attestation opinion on compliance



Financial Reporting and Compliance Findings

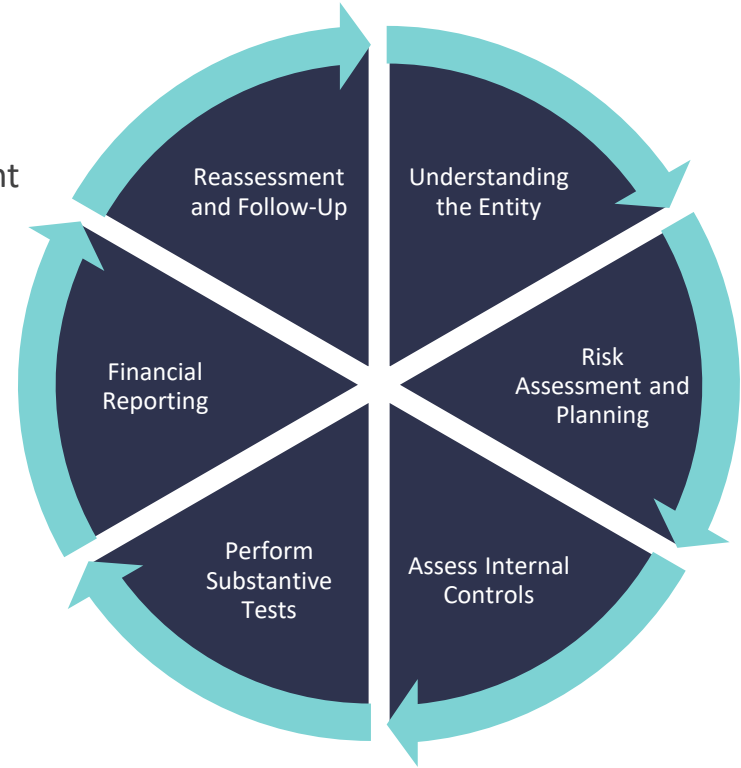


- Material weakness in internal controls over financial reporting
 - Implementation of EnerGov and setup of internal controls
- Significant deficiency in internal controls over financial reporting noted
 - Reporting of awards on the Schedule of Expenditures of Federal Awards and State Financial Assistance
- Significant deficiencies in internal controls over compliance and noncompliance
 - Community Development Block Grant (CDBG) Program
 - Reporting
 - Allowable Costs, Activities, and Period of Performance



Audit Approach Summary

- We have assessed the following areas to be of higher audit risk:
 - Overall internal control environment and management override of controls
 - Revenue recognition - cutoff, classification, collectability
 - Payables and cutoff of accruals
 - GASB 87 *Leases* implementation
 - Grant compliance
 - Compliance with Florida Statutes



2022 Significant Events

Changes in GASB Accounting Standards

- GASB Statement No. 87 – *Leases*
 - The City was required to evaluate all vendor contract agreements for compliance with new leasing standards
 - City management made great effort to do this accurately and thoroughly
- EnerGov Implementation - Permit and license fee processing
 - EnerGov system rollout in February 2022
 - Significant change in system and controls for processing of permit and license fee transactions by City staff
 - Significant audit testing was performed

2022 Significant Events

- Hurricane Ian's impact on the City's financial statements and the audit
 - Accounting requirements for infrastructure and capital assets that were damaged during the hurricane
 - The City's personnel had to evaluate everything for impairment to properly reflect in financial statements as of September 30, 2022
 - The City recorded disposals of capital assets which were destroyed by the hurricane
 - Impact of the storm on City operations and personnel's day to day responsibilities, as well as personal impact
 - Great resilience and effort by City personnel to close year-end numbers, prepare the financial statements, and be ready and responsive for our audit procedures in a tight timeframe

Looking to 2023

- Implementation of GASB 96 – *Subscription-Based Information Technology Arrangements*
- Process for submission, review and audit of FEMA Disaster Relief claims
- Information Technology

Thank you again to everyone involved in the audit!

Questions?

Christopher Kessler, CPA
Principal
Chris.Kessler@CLAconnect.com



CLAconnect.com



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Item Number:	6.B.
Meeting Date:	5/24/2023
Item Type:	BUSINESS

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:
FY24 Audit Plan Ideas

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

Description	Type
▣ Proposed Audit Plans FY23-FY25	Backup Material

Proposed Audit Plans FY23-FY25

Proposed Annual Audit Plan FY 23

Area / Focus of Audit	Projected Hours
Financial Services- Full Cost Allocation	500
Utilities Extension Project- North 3 Design Not Started	650
Development Services- Building Inspection and Plan Review	650
Parks and Recreation Coral Oaks (limited scope/ follow up)	400
Capital Improvement Projects- GO Bond Project Management Not Started	650
Public Works Stormwater Fund Fees and Credits	650
Citywide Water Quality Not Started	500
Fire Department Accreditation Not Started	650
Parks and Recreation- Operation Sparkle/ Park Maintenance Not Started	650
Police School Resource Officer Program Not Started	650
Special projects/ Non-Audit Services	290
Total hours	6240

Please review FY24 and be prepared to discuss

Proposed Annual Audit Plan FY 24

Area / Focus of Audit	Projected Hours
Development Services- Planning Division	650
City Clerk- Recording Secretaries Expanding Roles and Responsibilities	650
Parks and Recreation- Special Population Program	650
Utilities/ Information Technology Services- North RO Operating Technology	650
City Manager/ Communications- 311 Program	650
Fire Department- Facility Maintenance/ Renovation	650
Public Works- Planning and Permitting Process Revisions	650
Financial Services- Grants Process	500
Police- Computer Aided Dispatch/ Record Management System Implementation	650
Special projects/ Non-Audit Services	540
Total hours	6240

Proposed Annual Audit Plan FY 25

Area / Focus of Audit	Projected Hours
Financial Services- Payroll Process	650
Financial Services/ Risk Management-Software and ADA compliance	650
Police/ Professional Standards Bureau- Software Implementation	650
Economic Development Office- Cape Competes program	650
Information Technology Services-Ransome ware process	650
Financial Services- Travel	650
Human Resources- Employee Development and Leadership Programs	650
Capital Improvement Projects- Bridge Rehab	650
Special projects/ Non-Audit Services (1)	1040
Total hours	6240

(1) Allocation of hours based on completion of risk assessment for FY25, FY26 and FY27 which may change planned audits for FY25.

Available Audit Hours:

	Percentage of time available for audit work	Available Audit Hours
City Auditor	75%	1,560
1 Deputy City Auditor	75%	1,560
1 Senior Auditor	75%	1,560
2 Internal Auditor (2)	75%	1,560
Total hours		6,240

Available audit hours are calculated based on the standard 2080 annual total available hours per auditor, less time off and hours spent on non-chargeable, non-audit, administrative responsibilities such as meetings, Audit Plan development, budget development, management training, and professional development.

(2) These positions were vacant at the time of audit plan generation. Total hours available are subject to change based on staffing levels.

Potential Special Projects/Non-Audit Services

Please review potential special projects and be prepared to discuss and add items

As part of the City Auditor's Office responsibilities, we provide advisory services to management and City Officials. Depending on the scope of the project we may perform a non-audit service or special project. While conducting the risk assessment meetings we also identified certain areas that we would consider non-audit services or special projects. Some potential topics include:

- Parks and Recreation Volunteer Program Monitoring
- Parks and Recreation League Agreements
- Passport Services
- Emergency Expenditure Procurement Process
- Contingency Fee Process Updates Progress
- Lean Six Sigma Implementation
- Lot Mowing
- City/County Project Permitting Approval Process

Item Number:	6.C.
Meeting Date:	5/24/2023
Item Type:	BUSINESS

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:

City Auditor's Update Report - City Auditor Russell

SUMMARY:


ADDITIONAL INFORMATION:

ATTACHMENTS:

Description		Type
1. City Auditor Monthly Update Report May 2023		Backup Material



CITY AUDITOR'S OFFICE

TO: Mayor Gunter and Council Members
FROM: Andrea R. Russell, City Auditor 
DATE: May 9, 2023
SUBJECT: Update of City Auditor's Office Activities, 04/11/2023- 5/9/2023

Complete – External Auditors Clifton Larson Allen (CLA)

- FY22 City ACFR
 - Issued 4/26/2023.
- FY22 CRA
 - Issued 4/26/2023.

Complete – Internal Staff:

- Golf Course Prior Audit Findings Follow Up Audit:
 - Exit scheduled 4/19/2023. Expect to issue by end of April.

In Progress

- Public Works Stormwater Fees and Adjustments
 - Entrance held. Planning in progress. Andrea R. Russell is the Auditor- In- Charge.
- Development Services Inspections Process
 - Entrance held. Planning in progress. Walkthroughs in progress. Tim DiSano is the Auditor- In-Charge.

Outstanding Post Audit Reviews:

See attachment for PAR Report. Three recommendations closed this month. There are 32 currently outstanding, including 11 new recommendations from the Coral Oaks Prior Audit

Recommendation Follow Up Audit. 78 previously closed¹. Total of all closed, previously closed, and outstanding is 113.

Professional Development:

Training Program	Sponsor	City Auditor	Deputy City Auditor	Senior Auditor	2 Internal Auditors
Government Audit Work Matters: Tennessee Comptroller's Office	Wolters Kluwer	1	1	0	0
2023 ALGA Annual Conference (Virtual)**	ALGA	14	14	14	28
CPE Total Hours		15	15	14	28

**At the time of reporting final CPE totals were not available. These totals are estimates for the two days of the conference.

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 continue to work on the FY23 Audit Plan. The City Auditor and Deputy City Auditor will begin work on the FY24 Audit plan by meeting with Directors and Council to update the plan for FY24 and FY25. The Office will also be participating in the Association of Local Government Auditor's Conference May 8-9th virtually.

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 May 2023

C: Michael Ilczyszyn, Interim City Manager
Connie Barron, Assistant City Manager
Brian Bartos, Deputy City Attorney
Kimberly Bruns, City Clerk
Audit Committee

¹ This includes five outstanding Coral Oaks Findings that were closed in the original audit and verified through the audit issued 4/20/2023

Outstanding Post Audit Review (PAR) Status Report May 2023

CLOSED THIS PERIOD

Project Name	Finding Title	Recommendation Title	Anticipated Completion Date	Days Past Due () denotes EARLY completion	Business Contact	Management/MAP Coordinator Provided Status Update	CAO Status Comments	Actual Implementation Date	Actual Closed Date by CAO
Police Professional Standards Bureau - Off Duty Details Audit	2022-01 Off-Duty Police Detail Rates Need to be Updated	2022-01: Comply with the provisions of GO B-42.	3/1/2023		Tony Sizemore	Rates were updated effective 3/1. CAO to close finding and test closure in upcoming months		3/1/2023	4/26/2023
Charter School Authority Payroll Audit	2022-01 CSA Handbooks Need Standardization for Payroll Procedures	2022-01: Update Staff Handbooks	1/13/2023		Jacquelin Collins			2/8/2023	4/14/2023
Community Redevelopment Agency Performance Audit	2021-01 CRA Policies and Procedures need improvement	2021-01b Cape Competes guidelines	3/1/2023		Matt Grambow; Rob Hernandez	The Neighborly system was successfully launched on Monday, March 6th. I have attached screenshots from the live website as evidence of the successful launch.Thanks.-Matt Grambow		3/6/2023	4/13/2023

TOTAL 3

OUTSTANDING

Project Name	Finding Title	Recommendation Title	Anticipated Completion Date	Days Past Due () denotes EARLY completion	Business Contact	Management/MAP Coordinator Provided Status Update	CAO Status Comments	Actual Implementation Date	Actual Closed Date by CAO
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	2020-01a. Update ARs	7/31/2021	639	Mark Mason; Suzanne Lopez	3/6/23 update from Financial Services: Working on draft 8 which is expected to be the last one. The plan is to get it before the Council no later than May for the approval of the ordinance and the policy.			
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	2020-01c. Strengthen controls over travel process	7/31/2021	641	Mark Mason; Suzanne Lopez	3/6/23 update from Financial Services: Working on draft 8 which is expected to be the last one. The plan is to get it before the Council no later than May for the approval of the ordinance and the policy.			
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	2020-01b. Provide training on ARs and Concur	8/31/2021	609	Mark Mason; Suzanne Lopez	3/6/23 update from Financial Services: Working on draft 8 which is expected to be the last one. The plan is to get it before the Council no later than May for the approval of the ordinance and the policy.			
Project Contingency Fee Audit	Contingency Fee/ Contract amendment process guidance documentation needs improvement	2021-01 Contingency fee/ contract amendment process must be documented	6/30/2022	309	Mark Mason; Suzanne Lopez	Was moved from 3/1/23 council meeting to 3/15/23	OK to close. Procurement ordinance update approved in April 2022.		
HR Hiring Process Audit	2021-03 HR Hiring Process Documentation Needs Improvement	2021-03c: Review and update ARs 29 and 45	9/30/2022	218	Dave Anderson; Lisa Sonego	AR #45 is in CM's office for final review and signature.			

Project Name	Finding Title	Recommendation Title	Anticipated Completion Date	Days Past Due () denotes EARLY completion	Business Contact	Management/MAP Coordinator Provided Status Update	CAO Status Comments	Actual Implementation Date	Actual Closed Date by CAO
PW Facilities Management Audit	2022-05 Review and Evaluate Current Financial Structure and establish a Facility Management Maintenance Program	2022-05b: Public Works should develop a Facility Management Maintenance program to be incorporated in the City's Asset Management Plan similar to the Equipment Asset Management Plan and Software Asset Management Plan.	4/1/2023	50	Persides Zambrano; Stacy Maine	PW staff has a meeting scheduled 5/4/2023 to compile a response. Once that meeting is completed, we will upload our plan.			
Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-02 Cash Handling Policies and Procedures Still Need Improvement	2023-02c: Fully comply with ITS User Account and Password Policy requirements for user ids	5/1/2023	N/A	Joe Petrella				
Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-01 Key Performance Indicators and Financial Information Reporting to Golf Course Advisory Board Need Improvement	2023-01a Develop and formally document Key Performance Indicators	5/31/2023	N/A	Joe Petrella				
Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-01 Key Performance Indicators and Financial Information Reporting to Golf Course Advisory Board Need Improvement	2023-01b Standardize reporting	5/31/2023	N/A	Joe Petrella				
Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-02 Cash Handling Policies and Procedures Still Need Improvement	2023-02a: Fully comply with the City's Cash Handling Policies and Procedures Manual	5/31/2023	N/A	Joe Petrella				
Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-02 Cash Handling Policies and Procedures Still Need Improvement	2023-02b: Implement recommendations from Financial Services Monthly Audit and Assessments	5/31/2023	N/A	Joe Petrella				
Citywide Add Pay and Certifications	Controls over add pay need improvement	2022-01b Combine separate HR Add Pay Policies and Procedures	6/1/2023	N/A	Gabrielle Lovejoy; Lisa Sonogo	1. Added a document describing references for LG (longevity) Add Pay (see attachments)2. Added a document describing/annotating the transition of FOP assignment pay from hourly to biweekly (see attachments)3. Clarified references for incentive pay (1C, 2C, 3C) and codes that can replace but not inclusive of those otherwise stipulated in a CBA (see attachments) * HR revised HRIS recording of IMSA certifications to match current CBA (previously separated, now aggregated) (see attached SCN - DEPATIE - A - JAMES)			
Charter School Authority Payroll Audit	2022-02 Terminated Employees are Paid Inaccurately	2022-02a: Combine policies and procedures into one manual	6/30/2023	N/A	Jacquelin Collins				
Charter School Authority Payroll Audit	2022-02 Terminated Employees are Paid Inaccurately	2022-02b: Establish review process for final paychecks	6/30/2023	N/A	Jacquelin Collins				
Charter School Authority Payroll Audit	2022-03 Controls Over Payroll Process Need Improvement	2022-03a: Improve controls over timekeeping	6/30/2023	N/A	Jacquelin Collins				
Charter School Authority Payroll Audit	2022-03 Controls Over Payroll Process Need Improvement	2022-03b Improve controls over CSA add pays	6/30/2023	N/A	Jacquelin Collins				

Project Name	Finding Title	Recommendation Title	Anticipated Completion Date	Days Past Due () denotes EARLY completion	Business Contact	Management/MAP Coordinator Provided Status Update	CAO Status Comments	Actual Implementation Date	Actual Closed Date by CAO
Charter School Authority Payroll Audit	2022-03 Controls Over Payroll Process Need Improvement	2022-03c Follow City processes for SCNs	6/30/2023	N/A	Jacquelin Collins				
Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-05 Golf Lesson Tracking and Supporting Documentation Needs Improvements	2023-05a: Utilize RecTrac for scheduling, tracking, and reporting of lessons and golf schools.	6/30/2023	N/A	Joe Petrella				
Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-05 Golf Lesson Tracking and Supporting Documentation Needs Improvements	2023-05b: Establish an external review and approval process for contractual fee split payments for golf lessons and golf schools.	6/30/2023	N/A	Joe Petrella				
Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-03 Tournament Documentation Still Needs Improvement	2023-03a Create tournament policies and procedures	7/31/2023	N/A	Joe Petrella				
Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-03 Tournament Documentation Still Needs Improvement	2023-03b Work with ITS to develop automated procedures for tracking tournament information in RecTrac.	7/31/2023	N/A	Joe Petrella				
Police Professional Standards Bureau - Off Duty Details Audit	2022-03 Strengthen Controls Over Administrative Processing of Off-Duty Police Details	2022-03 Strengthen controls over administrative processing.	8/1/2023	N/A	Martha Laforest; Tony Sizemore				
PW Facilities Management Audit	2022-04 Materials, tools and equipment inventory control and management needs improvement	2022-04b: Evaluate space needs and methodologies for obtaining and storing commonly used materials inventory.	9/1/2023	N/A	Persides Zambrano; Stacy Maine	PW Summary: Damon is working with management on possible new Property Management Building that could also accommodate in-house inventory. He has submitted to management, the desired employee count which would also include personnel needed for inventory processing.			
PW Facilities Management Audit	2022-01 Finalize Policy and Procedures	2022-01: Finalize Policy and Procedures Manual - Facilities	9/9/2023	N/A	Persides Zambrano; Stacy Maine				
PW Facilities Management Audit	2022-02 Strengthen work order process controls	2022.02.2 Update the policies and procedures manual to include project cost estimation and tracking - Training	9/29/2023	N/A	Persides Zambrano; Stacy Maine				
Bureau of Fire Prevention Audit	2022-01 Fire Inspections Process Needs Review	2022-01a: Develop Automated Scheduling Methodology	9/29/2023	N/A	Linda Kurzmann; Ryan Lamb				
Bureau of Fire Prevention Audit	2022-02 Fire User Fees Need to be Updated to align with Industry Standards	2022-02 Update Fire Fees	9/29/2023	N/A	Linda Kurzmann; Ryan Lamb				
PW Facilities Management Audit	2022-05 Review and Evaluate Current Financial Structure and establish a Facility Management Maintenance Program	2022-05a: Public Works should work with Financial Services to evaluate the current budget structure to enable the division to provide the most efficient and cost-effective project accounting for City Facilities.	9/30/2023	N/A	Persides Zambrano; Stacy Maine				
Prior Outstanding Recommendations	2020-03: EMAP Accreditation	2020-03: Obtain EMAP Accreditation	12/31/2023	N/A	Alvin Henderson				
Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-04 Inventory Processes Still Need Improvement	2023-04a: Perform inventory counts in accordance with Inventory Management Policy For Cost Recovery Facilities	12/31/2023	N/A	Joe Petrella				

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Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-04 Inventory Processes Still Need Improvement	2023-04b: Implement automated inventory in accordance with recommendation 2022-04c for the rolling bar and beverage cart.	12/31/2023	N/A	Joe Petrella				
PW Facilities Management Audit	2022-02 Strengthen work order process controls	2022.02.3 Update the policies and procedures manual to include project cost estimation and tracking - New System Cartograph	9/30/2024	N/A	Persides Zambrano; Stacy Maine				

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Project Name	Finding Title	Recommendation Title	Anticipated Completion Date	Days Past Due () denotes EARLY completion	Business Contact	Management/MAP Coordinator Provided Status Update	CAO Status Comments	Actual Implementation Date	Actual Closed Date by CAO
Bureau of Fire Prevention Audit	2022-01 Fire Inspections Process Needs Review	2022-01b: Update Standing Order	1/3/2023		Linda Kurzmann; Ryan Lamb			3/13/2023	3/28/2023
Prior Outstanding Recommendations	2020-01: Improve monitoring of construction inspections	2020-01a: Formalize and document monitoring of daily field inspection reports	6/1/2022		Elizabeth Ellis; Paul Clinghan; Sandra Krieger			3/15/2023	3/27/2023
Prior Outstanding Recommendations	2020-02: Improve management of citizen's concerns	2020-02a: Improve policies and procedures for addressing citizen's concerns	6/1/2022		Elizabeth Ellis; Paul Clinghan; Sandra Krieger			3/17/2023	3/27/2023
Prior Outstanding Recommendations	2020-02: Improve management of citizen's concerns	2020-02b.: Utilize one management system for oversight of citizen concerns	3/1/2022		Elizabeth Ellis; Paul Clinghan; Sandra Krieger			3/17/2023	3/27/2023
Citywide Add Pay and Certifications	Controls over add pay need improvement	2022-01a Add Pay Update Policies and Procedures	3/1/2023		Gabrielle Lovejoy; Lisa Sonogo			3/1/2023	3/17/2023
Police Professional Standards Bureau - Off Duty Details Audit	2022-02 Police Detail General Order Guidelines were not Followed	2022-02 Comply with the provisions of GO B-42.	2/2/2023		Tony Sizemore			3/2/2023	3/2/2023
PW Facilities Management Audit	2022-03 City Facilities Condition Assessments process needs improvements	2022-03: Update the policies and procedures manual to include methodology to perform City property assessments	1/6/2023		Michael Ilczyszyn; Stacy Maine			1/17/2023	2/28/2023
PW Facilities Management Audit	2022-04 Materials, tools and equipment inventory control and management needs improvement	2022-04a: Develop policies and procedures for materials, tools, and equipment inventory management practices to properly safeguard and maintain those assets.	1/6/2023		Michael Ilczyszyn; Stacy Maine			1/5/2023	1/10/2023
Prior Outstanding Recommendations	2020-01: Special Events Policies and Procedures	2020-01b: Periodically review Policies and Procedures	9/30/2022		Lucille Vaillancourt-Kreider			11/15/2022	12/1/2022
Prior Outstanding Recommendations	2020-01: Improve monitoring of construction inspections	2020-01b: Review inspection and oversight process	3/1/2022		Elizabeth Ellis; Paul Clinghan; Sandra Krieger			10/31/2022	11/1/2022
HR Hiring Process Audit	2021-03 HR Hiring Process Documentation Needs Improvement	2021-03a: Document hiring procedures	9/30/2022		Dave Anderson; Lisa Sonogo			9/16/2022	11/1/2022
Coral Oaks Golf Course Cash Process Audit	2022-04 Improvement needed in Inventory Management	2022-04a: Inventory management polices and procedures	8/1/2022		Connie Barron; Lucille Vaillancourt-Kreider			10/28/2022	11/1/2022
HR Hiring Process Audit	2021-01 Requisition Process Needs Review	2021-01b: Controls over new position approval	9/30/2022		Dave Anderson; Lisa Sonogo			9/7/2022	10/31/2022

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HR Hiring Process Audit	2021-02 Applicant Screening Process Needs Improvement	2021-02a: Establish policy and procedures for applicant screening	9/30/2022		Dave Anderson; Lisa Sonego			9/7/2022	10/31/2022
Prior Outstanding Recommendations	2020-02: Fiscal Oversight	2020-02a: Budgeting expenditures and revenue	10/1/2022		Lucille Vaillancourt-Kreider			10/19/2022	10/28/2022
HR Hiring Process Audit	2021-04 Charter School Authority (CSA) Hiring Process Needs Improvement	2021-04b: Update Charter School Hiring Process Procedures	6/30/2022		Leisa Orcutt; Tonya Keehler			9/1/2022	10/26/2022
Coral Oaks Golf Course Cash Process Audit	2022-01 Cash Handling Policies Need Improvement	2022-01a: Update cash handling policies and procedures	8/1/2022		Heather Abrams; Mark Mason; Suzanne Lopez			7/29/2022	10/7/2022
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	8/1/2022		Heather Abrams; Mark Mason; Suzanne Lopez			7/29/2022	10/7/2022
Coral Oaks Golf Course Cash Process Audit	2022-01 Cash Handling Policies Need Improvement	2022-01d: Update City cash handling policies and procedures	8/1/2022		Heather Abrams; Mark Mason; Suzanne Lopez			7/29/2022	10/7/2022
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	8/1/2022		Connie Barron			8/11/2022	10/7/2022
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	8/26/2022		Connie Barron			8/24/2022	10/7/2022
Prior Outstanding Recommendations	2020-01: AR Process Needs Improvement	2020-01b: Utilize PowerDMS to Monitor AR Process	6/30/2022		Matt Grambow			6/29/2022	9/2/2022
HR Hiring Process Audit	2021-02 Applicant Screening Process Needs Improvement	2021-02b: Update background screening requirements and documentation	6/30/2022		Dave Anderson; Lisa Sonego			6/29/2022	9/2/2022
HR Hiring Process Audit	2021-03 HR Hiring Process Documentation Needs Improvement	2021-03b: Establish a quality review system for hiring process and personnel files	6/30/2022		Dave Anderson; Lisa Sonego			6/29/2022	9/2/2022
HR Hiring Process Audit	2021-04 Charter School Authority (CSA) Hiring Process Needs Improvement	2021-04a: Utilize the electronic software for announcement certifications	9/1/2022		Jacquelin Collins			8/3/2022	9/2/2022
UCD Warehouse Inventory Process	2021-04: Issue Sheet Management and Processing Needs Improvements	2021-04b_Automation Consider establish, live time inventory request	8/31/2022		Al Casing			7/27/2022	9/2/2022
Parks & Recreation GO Bonds-Lake Kennedy Project Audit	2021-02 Pursue grant funding for future GO Bond projects	2021-02 Develop a plan to Pursue alternative funding	4/1/2022		Keith Locklin; Kerry Runyon			4/15/2022	5/11/2022
Prior Outstanding Recommendations	2019-01: Updates to Procurement Documents	2019-01a: 2021 Final updates	12/31/2021		Mark Mason; Suzanne Lopez			3/16/2021	4/7/2022
DS Building Division - Permitting	2021-01 Project and Data Management	2021-01 Consider data/monitoring staff position	8/1/2022		Vincent Cautero			3/22/2022	4/7/2022
HR Hiring Process Audit	2021-01 Requisition Process Needs Review	2021-01a: Procedures for Requisition Approval	4/1/2022		Lisa Sonego			3/29/2022	4/7/2022
UCD Warehouse Inventory Process	2021-04: Issue Sheet Management and Processing Needs Improvements	2021-04b_Plan Consider establish, live time inventory request	3/31/2022		Al Casing			4/1/2022	4/7/2022
Prior Outstanding Recommendations	2019-02: Compliance with Procurement Procedures	2019-02c: AR Updates	11/30/2020		Wanda Roop			4/5/2022	4/5/2022

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Community Redevelopment Agency Performance Audit	2021-01 CRA Policies and Procedures need improvement	2021-01a Document admin policies	2/18/2022		Andrea Russell			2/18/2022	3/30/2022
Charter School Authority Cash Process Audit	2021-03: Improve process and oversight for fundraising activities	2021-03 Addendum to the City Cashier Policies and Procedures for CSA fundraising activities	7/23/2021		Mark Mason; Suzanne Lopez			1/5/2022	2/28/2022
Charter School Authority Cash Process Audit	2021-02: Implement proper segregation of duties for money handling	2021-02: Implement proper segregation of duties for money handling	7/23/2021		Mark Mason; Suzanne Lopez			10/8/2021	2/28/2022
UCD Warehouse Inventory Process	2021-02: Warehouse SOPs Need Improvement to Ensure Inventory Accuracy	2021-02a: Revise Inventory SOP	12/30/2021		Al Casing			2/18/2022	2/25/2022
UCD Warehouse Inventory Process	2021-03: Inventory Management Needs Improvement	2021-03b: Define the process recording, tracking, and re-ordering inventory. Obsolete inventory management and disposal.	12/30/2021		Al Casing			2/18/2022	2/25/2022
UCD Warehouse Inventory Process	2021-04: Issue Sheet Management and Processing Needs Improvements	2021-04a Update Warehouse SOPs	12/30/2021		Al Casing			11/13/2021	2/25/2022
UCD Warehouse Inventory Process	2021-03: Inventory Management Needs Improvement	2021-03a: Record all inventory that is on premise upon receipt	10/29/2021		Al Casing			11/8/2021	2/18/2022
Parks & Recreation GO Bonds-Lake Kennedy Project Audit	2021-01 GO Bond overall project management needs improvement	2021-01a GO Bonds Oversight	1/4/2022		Michael Ilczyszyn; Stacy Maine			12/7/2021	2/8/2022
Parks & Recreation GO Bonds-Lake Kennedy Project Audit	2021-01 GO Bond overall project management needs improvement	2021-01b Cost Benefit Analysis	1/4/2022		Michael Ilczyszyn; Stacy Maine			12/7/2021	2/8/2022
Prior Outstanding Recommendations	2020-05 City COOP	2020-05a: Admin Reg Development - City COOP's	6/1/2021		Alvin Henderson			2/1/2022	2/7/2022
Prior Outstanding Recommendations	2020-05 City COOP	2020-05b: Monitoring Process- City COOP's	6/1/2021		Alvin Henderson			2/1/2022	2/7/2022
Prior Outstanding Recommendations	2020-06: Irma After Action Issue	2020-06b: Develop Future Monitoring - Irma	6/1/2021		Alvin Henderson			2/1/2022	2/3/2022
PW Facilities Management Audit	2022-02 Strengthen work order process controls	2022-02.1 Update the policies and procedures manual to include process for closure and re-opening work order	1/6/2023		Michael Ilczyszyn; Stacy Maine			1/5/2023	1/11/2022
Prior Outstanding Recommendations	2019-02: Compliance with Procurement Procedures	2019-02a: Provide Procurement training	1/31/2021		Wanda Roop			9/21/2021	11/8/2021
UCD Warehouse Inventory Process	2021-01: Safeguarding of UCD Inventory Needs Improvements	2021-01b: Improve Monitoring of Software Access	10/29/2021		Al Casing			9/27/2021	11/7/2021
UCD Warehouse Inventory Process	2021-02: Warehouse SOPs Need Improvement to Ensure Inventory Accuracy	2021-02b: Conduct Inventory Item Walkthrough	9/23/2021		Al Casing			9/24/2021	11/7/2021
UCD Warehouse Inventory Process	2021-05: Warehouse Purchase Order Management Needs Improvement	2021-05a Segregation of Duties for purchasing and receiving	9/30/2021		Al Casing			9/28/2021	11/7/2021

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UCD Warehouse Inventory Process	2021-05: Warehouse Purchase Order Management Needs Improvement	2021-05b Verification of items received	12/30/2021		Al Casing			9/28/2021	11/7/2021
Prior Outstanding Recommendations	2019-02: Compliance with Procurement Procedures	2019-02.2020-02.b Follow up for 2019-02b Lean Techniques	6/30/2021		Tim DiSano			10/20/2021	11/5/2021
Prior Outstanding Recommendations	2020-02: Time recording for emergency events	2020-02d EM: FEMA 214 Live Training - Time recording for emergency events	6/1/2021		Alvin Henderson			9/23/2021	10/8/2021
Prior Outstanding Recommendations	2020-04: Coordinating Procedures and Training Tracking	2020-04d: ICS Course Training - Coordinating Procedures	9/1/2021		Alvin Henderson			9/23/2021	10/8/2021
Prior Outstanding Recommendations	2020-07 Interlocal Agreement Issue	2020-07b: Periodically Review the Inter-local Agreement	8/1/2021		Alvin Henderson			7/28/2021	10/8/2021
UCD Warehouse Inventory Process	2021-01: Safeguarding of UCD Inventory Needs Improvements	2021-01a: Improve Physical Security	9/3/2021		Al Casing			9/2/2021	10/4/2021
Prior Outstanding Recommendations	2020-01: AR Process Needs Improvement	2020-01a: Develop policies and procedures	5/28/2021		Kris DuFault			9/21/2021	10/1/2021
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	2020-01d. Mode of travel identification	7/31/2021		Angela McNatt			7/31/2021	10/1/2021
Prior Outstanding Recommendations	2020-02: Fiscal Oversight	2020-02c: Track cash and non-cash sponsorship donations	12/31/2020		Lucille Vaillancourt-Kreider			7/13/2021	10/1/2021
Prior Outstanding Recommendations	2020-02: Fiscal Oversight	2020-02f: Follow City Cashier Policy and Procedures Manual	12/31/2020		Lucille Vaillancourt-Kreider			9/2/2021	10/1/2021
Prior Outstanding Recommendations	2019-01: Payroll Policies and Procedures	2019-01b: Payroll Policies and Procedures - Periodic review	6/30/2021		James Woodward			6/28/2021	8/6/2021
Prior Outstanding Recommendations	2019-02: Telestaff Roles and Utilization	2019-02b: Police: Utilize Telestaff reports	3/31/2021		Jason Wallace			4/8/2021	
Prior Outstanding Recommendations	2019-03: Procurement Process Timeline	2019-03: Standardize Processes	11/30/2020		Wanda Roop			3/19/2021	
Prior Outstanding Recommendations	2020-01: Special Events Policies and Procedures	2020-01a: Develop Policies and Procedures Manual	4/30/2021		Lucille Vaillancourt-Kreider			5/28/2021	
Prior Outstanding Recommendations	2020-02: IRS Form 941 submission	2020-02a: File IRS Form 941 electronically	6/30/2020		Chris Phillips; James Woodward			4/30/2021	
Prior Outstanding Recommendations	2020-02: Fiscal Oversight	2020-02b: Monitoring	4/30/2021		Lucille Vaillancourt-Kreider			4/7/2021	
Prior Outstanding Recommendations	2020-02: IRS Form 941 submission	2020-02b: Update IRS contact information	10/31/2019		Chris Phillips; James Woodward			5/10/2021	
Prior Outstanding Recommendations	2020-02: Fiscal Oversight	2020-02g: Ticket and Alcohol sales	4/30/2021		Lucille Vaillancourt-Kreider			4/7/2021	

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Prior Outstanding Recommendations	2020-03: Special Event Volunteers	2020-03a: Create volunteer manual	4/30/2021		Lucille Vaillancourt-Kreider			5/28/2021	
Prior Outstanding Recommendations	2020-04: Coordinating Procedures and Training Tracking	2020-04b: Review Job Aids - Coordinating Procedures	4/30/2021		Alvin Henderson			4/29/2021	
Prior Outstanding Recommendations	2020-04: Coordinating Procedures and Training Tracking	2020-04c: Job Aids Training - Coordinating Procedures	5/31/2021		Alvin Henderson			6/3/2021	
Prior Outstanding Recommendations	2020-04: Coordinating Procedures and Training Tracking	2020-04e: Training Tracking Development	3/31/2021		Alvin Henderson			3/23/2021	
Charter School Authority Cash Process Audit	2021-01: Follow City Cashier policies and procedures	2021-01: Follow City Cashier policies and procedures	7/23/2021		Mark Mason; Suzanne Lopez			1/5/2022	
Coral Oaks Golf Course Cash Process Audit	2022-01 Cash Handling Policies Need Improvement	2022-01c (New Software): Implementation of new software	12/30/2022		Connie Barron	Tested as part of the FY23 Follow Up Audit.			
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 polices and procedures	8/1/2022		Connie Barron	Tested as part of the FY23 Follow Up Audit.			
Coral Oaks Golf Course Cash Process Audit	2022-02 Noncompliance with Computer Login Requirement	2022-02: Comply with user account and password policy requirements	4/3/2023		Connie Barron	Tested as part of the FY23 Follow Up Audit.			
Coral Oaks Golf Course Cash Process Audit	2022-04 Improvement needed in Inventory Management	2022-04b: Evaluate the current inventory management system	8/5/2022		Connie Barron; Lucille Vaillancourt-Kreider	Tested as part of the FY23 Follow Up Audit.			
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	12/31/2022		Connie Barron; Lucille Vaillancourt-Kreider	Tested as part of the FY23 Follow Up Audit.			
Prior Outstanding Recommendations	2019-04: Compensatory Time	2019-04c: Comp time automation	6/30/2021		Michelle Hoffmann			6/2/2021	

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