



1015 Cultural Park Blvd.  
Cape Coral, FL 33990

## **AGENDA**

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

**November 8, 2023**

**2:00 PM**

**Conference Room 2006**

- 1. Meeting called to order**
  - A. Chair Austin
- 2. ROLL CALL**
  - A. Members Austin, Hayden, Perez-Zayas, Stevens, and Wolfson
- 3. CHANGES TO AGENDA / ADOPTION OF AGENDA**
- 4. Public Input**
- 5. APPROVAL OF MINUTES**
  - A. Meeting Minutes - September 13, 2023
- 6. BUSINESS**
  - A. 2024 Proposed Meeting Schedule
  - B. External Audit RFP
  - C. City Auditor's Office Update Report - City Auditor Russell
- 7. Member Comments**
- 8. Time and Place of Next Meeting**
  - A. TBD
- 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: 11/8/2023**  
**Item Type: Approval of Minutes**

**AGENDA REQUEST FORM**  
CITY OF CAPE CORAL



**TITLE:**

Meeting Minutes - September 13, 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	Type
1. Meeting Minutes - September 13, 2023	Backup Material

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

**Wednesday, September 13, 2023**

**Conference Room 220A**

**2:00 p.m.**

The meeting was called to order at 2:02 p.m. by Chair Austin.

ROLL CALL: Austin, Hayden, and Stevens were present. Member Wolfson was excused. Members Perez-Zayas and Boyle were absent.

ALSO PRESENT: Andrea Russell, City Auditor  
Crystal Feast, Deputy Financial Service Director  
Alicia Pearce Smith, Business Manager Public Works

**CHANGES TO AGENDA / ADOPTION OF AGENDA**

***Committee Member Hayden moved, seconded by Committee Member Stevens, to Adopt the Agenda, as presented. Voice Poll: All “ayes.” Motion carried.***

**Public Input**

No speakers.

**APPROVAL OF MINUTES**

**Meeting Minutes – July 12, 2023**

***Committee Member Hayden moved, seconded by Committee Stevens, to approve the July 12, 2023 Meeting Minutes, as presented. Voice Poll: All “ayes.” Motion carried.***

**BUSINESS**

**Audit Committee Members with Terms Expiring in 2023**

Chair Austin turned the floor over to City Auditor Russell to discuss Audit Committee Members with Terms Expiring in 2023.

City Auditor Russell provided the following information:

- Member's term expiring
- Alternate Member's absences

Discussion held regarding removal of Alternate Member for absences per Audit Committee By-Laws.

Committee Member Hayden asked if a motion was needed to remove the Alternate Member.

Recording Secretary Rhine stated she would check with the City Clerk for guidance.

**Majority agreed, with no objection, to the forfeiture of office by Alternate Member Boyle due to her two absences (7/12/2023 and 9/13/2023), pursuant to the By-Laws of the Cape Coral Audit Committee.**

Discussion held regarding sending a courtesy email notifying the Alternate Member of the removal.

### **Discussion on FY25 Audit Plan Changes**

Chair Austin turned the floor over to City Auditor Russell to provide information regarding the FY25 Audit Plan Changes.

City Auditor Russell provided the following information:

- Audit Plan will be part of Council's Consent Agenda
- Changes to the Audit Plan will be done at Council Meetings

### **City Auditor's Office Update Report - City Auditor Russell**

City Auditor Russell reviewed the City Auditor's Office Update 8/8/2023 through 9/12/2023 dated September 12, 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**

- FY24 External Audits
  - Charter School Audit - *We are currently performing final fieldwork for the CSA. We are making good progress on the financial audit and have also started working on the single audit. No significant issues noted based on work performed to date; however, we are currently a little behind our initial timeline, as we received some documentation late and experienced some issues accessing the financial system in the new charter school environment; which we were able to resolve. We are currently waiting on the final financial statement report draft at this time, which is behind schedule, but we received the excel basic financial statements and notes.*
  - City Audit: *Completed the bulk of our interim fieldwork and walkthroughs that can be completed prior to final fieldwork. We are currently working on some*

*interim work for the City's single audit at this time. From our discussions with City staff, everything is currently on track for City final fieldwork.*

- CRA Audit: *Completed interim fieldwork and compliance testing. We do not expect to perform further work on the CRA audit until final fieldwork.*
- General, Police and Fire Pension Audits: *No significant changes since the last update provided. For the pension plans, we have completed our pre-engagement procedures and preliminary risk assessments. We have a meeting set up with finance in two weeks to discuss some items impacting the City audit and work out a timeline for the City's pension plan audits. We are hoping to move fieldwork for the pension plan forward to an earlier starting point this year if we can.*

Discussion held regarding:

- Charter School Audit
- Pension Audits

**Complete - Internal Staff:**

- Public Works Stormwater Fees and Adjustments: - *Issued 8/18/2023.*
- Development Services Inspections Process: - *Issued 8/29/2023.*
- Financial Services Full Cost Allocation: - *Issued 8/30/2023.*

Discussion held regarding the Development Services Audit.

City Auditor Russell agreed to reach out to Special Projects Coordinator Grambow to verify number accuracy and data of the informational tables. The tables were not audited and were information only.

**In Progress - Internal Staff:**

- Police-Student Resource Officer Audit: *Fieldwork in progress. Andrea R. Russell is the Auditor-In-Charge.*
- Fire Fleet Rolling Stock Audit: *Fieldwork in progress. Andrea R. Russell is the Auditor-In-Charge.*
- ITS Security Audit: *Planning Complete. Fieldwork in progress. Tim DiSano is the Auditor-In-Charge.*
- Public Works Real Estate Division: *Fieldwork in progress. Andrea R. Russell is the Auditor-In-Charge.*

Committee Member Stevens followed up on a previous request for the School Resource Officer (SRO) reimbursement percentage from the County and/or State.

City Auditor stated Committee Member Hayden would be providing answers to previous asked questions during Member Comments.

**Outstanding Post Audit Reviews:**

See attachment for PAR Report

- Two recommendations closed this month. There are 41 currently outstanding, which includes 16 new recommendations from three recently closed audits. Total of all recommendations closed this month, previously closed, and outstanding is 129.

**Professional Development:**

- ACFE global fraud survey

**FY23 Audit Plan Status:**

- Financial Services – Full Cost Allocation: *Issued 8/30/2023.*
- CIP – Utilities Extension Project – North 1 West Construction: *Not started; After discussion with CIP changed to construction due to timing and push to FY24. Design won't be complete for another year or two. Consider performing design audit in FY25/26.*
- Development Services – Building Inspection and Plan Review: *After discussion with CM and DS Director, the subject changed to just inspections.*
- Parks and Recreation Coral Oaks (limited scope/follow up): *Issued 4/20/2023.*
- Capital Improvement Projects – GO Bond Project Management: *This audit will be pushed to FY25 when projects are substantially complete. We believe if an audit is done now, it will be too similar to the prior Lake Kennedy GO Bonds audit issued 9/2021.*
- ITS Security Measures (NEW): *Based on CLA presentation with FY22 ACFR. In progress.*
- Public Works Real Estate Division (NEW): *In progress.*
- Public Works Stormwater Fund Fees and Credits: *Issued 8/29/2023.*
- Citywide Water Quality: *Push to FY25 due to timing for several projects that can be reviewed as part of this audit.*

- Fire Fleet Rolling Stock (Fire Department Accreditation): *After discussion with the Fire Chief, due to the use of an external consultant and discussion on what would best suit the needs of CCFD, the audit subject will now be Fire Fleet Rolling Stock. In progress.*
- Parks and Recreation – Operation Sparkle/Park Maintenance: *Not started; due to Hurricane Ian damage this will push to FY24.*
- Police School Resource Officer Program: *In progress.*

**Focus for the next period:**

In addition to working on special projects and tracking of outstanding audit recommendations, the City Auditor and staff are on target to complete all audits on the FY23 Audit Plan by the end of the fiscal year.

**Member Comments**

Committee Member Hayden provided a handout with answers to previously asked questions.

Discussion held regarding:

- Audit Committee's purview
- Budget Review Committee – potential changes
- Idea of Budget Town Hall Events for more community involvement
- Existing Committees and Boards
- External Auditor Contract
- Individual meeting with the Parks and Recreation Director

City Auditor Russell to provide Parks and Recreation Director contact information to Committee Members.

**Time and Place of Next Meeting**

The next Audit Committee meeting will be held on Wednesday, November 8, 2023, at 2:00 p.m. in Conference Room 2006.

**Motion to Adjourn**

There being no further business, the meeting adjourned at 2:45 p.m.

Submitted by,

Sheri Rhine  
Recording Secretary



<b>Item Number:</b>	<b>6.A.</b>
<b>Meeting Date:</b>	<b>11/8/2023</b>
<b>Item Type:</b>	<b>BUSINESS</b>

**AGENDA REQUEST FORM**  
CITY OF CAPE CORAL



**TITLE:**  
2024 Proposed Meeting Schedule

**SUMMARY:**

**ADDITIONAL INFORMATION:**

**ATTACHMENTS:**

<b>Description</b>		<b>Type</b>
▢	1. 2024 Proposed Audit Committee Meetings	Backup Material
	Schedule	

# **AUDIT COMMITTEE**

## **2024 Meetings Schedule**

Meetings will be held on the **(2<sup>nd</sup> Wednesday)** of each month  
at 2:00 p.m. in **Room 220A**, unless otherwise noted.

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(The Audit Committee shall meet not less than once quarterly, when possible, but not less than four times a year. Pursuant to Ord. 22-22)

### **2<sup>nd</sup> Wednesday**

January 10

February 14

March 13

May 8

July 10

September 11

November 13

Proposed November 8, 2023

<b>Item Number:</b>	<b>6.B.</b>
<b>Meeting Date:</b>	<b>11/8/2023</b>
<b>Item Type:</b>	<b>BUSINESS</b>

**AGENDA REQUEST FORM**  
CITY OF CAPE CORAL



**TITLE:**

External Audit RFP

**SUMMARY:**

**ADDITIONAL INFORMATION:**

<b>Item Number:</b>	<b>6.C.</b>
<b>Meeting Date:</b>	<b>11/8/2023</b>
<b>Item Type:</b>	<b>BUSINESS</b>

**AGENDA REQUEST FORM**  
CITY OF CAPE CORAL



**TITLE:**

City Auditor's Office Update Report - City Auditor Russell

**SUMMARY:**

**ADDITIONAL INFORMATION:**

Andrea R. Russell, City Auditor  
ext. 3380

**ATTACHMENTS:**

<b>Description</b>		<b>Type</b>
1. City Auditor Monthly Update November 2023		Backup Material



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CITY AUDITOR'S OFFICE

TO: Mayor Gunter and Council Members

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

DATE: November 7, 2023

SUBJECT: Update of City Auditor's Office Activities 10/10/2023 – 11/7/2023

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**External Auditors Clifton Larson Allen (CLA) Updates:**

- FY24 External Audits
  - Charter School Audit - Issued 10/5/2023.
  - City Audit - *For the City ACFR audit, we have completed all interim fieldwork and walkthroughs that can be completed at this point prior to final fieldwork. Final request lists for the ACFR and single audits have been sent out. We expect to receive the final TB around mid-December and we anticipate final audit fieldwork to start the first week in January. We plan to schedule an audit kickoff meeting around the first week in December to further discuss upcoming audits.*
    - Single Audits - *Based on preliminary SEFA numbers, we expect three major programs this year, two major federal programs consisting of FEMA 97.036 and CSLRF/ARPA 21.027 and one state major program, SHIP 40.901. We have completed planning and performed interim testing for all 3 programs. At this point, we are waiting on the final SEFA, expenditure listings, and final request items for each program to complete further testing.*
  - CRA Audit - *For the CRA audit, we have completed interim fieldwork and compliance testing for the CRA. We do not expect to perform further work on the CRA audit until final fieldwork.*
  - General, Police and Fire Pension Audits - *For the City pension plans, we have received the pension information requested from the City and we received the internal control WPs from Foster & Foster today. We are currently waiting on the signed confirmations and the Trust Reports to move forward. We are scheduled to begin planning the week of 11/13 and fieldwork the week of 11/27.*

## Complete

- Public Works Real Estate Division – *issued 10/17/2023.*
- Fire Fleet Rolling Stock Audit - *issued 10/30/2023.*
- Audit Hotline calls - *closed out three hotline calls: IVR issue, Code Compliance and DSD management.*

## In Progress

- Parks and Recreation - Special Populations Program Audit - *Preliminary planning in progress. Tim DiSano is the Auditor In Charge.*
- Prior Outstanding Recommendations Follow up Audit (Citywide) - *Planning in progress. Andrea R. Russell is the Auditor In Charge.*
- CCFD Asset Management Software Audit - *Preliminary planning in progress. Andrea R. Russell is the Auditor In Charge.*

## Outstanding Post Audit Reviews:

*See attachment for PAR Report. 13 recommendations closed this month. There are 40 currently outstanding, which includes seven new recommendations from three recently issued audits. Total of all recommendations closed this month, previously closed, and outstanding is 153.*

## Professional Development:

Training Program	Sponsor	City Auditor	Deputy City Auditor	Senior Auditor	2 Internal Auditors
Crypto Hacks, Scandals and Headlines: Governance in Emerging Technology	Yellowbook-CPE.com	2	2	2	2
Cybersecurity and data analytics: An Overview of Internal Audit	Wolters Kluwer	N/A	1	N/A	N/A
Data to the Rescue: Using Visuals for better audit reports	Yellowbook-CPE.com	2	2	2	4
<b>CPE Total Hours</b>		<b>4</b>	<b>5</b>	<b>4</b>	<b>6</b>

**FY24 Audit Plan Status - To document updates to the Audit Plan**

<b>Audit</b>	<b>Notes/Comments</b>
Development Services- Planning Division	On hold until new DS director hired.
Parks and Recreation- Special Population Program	
Major Project Pre-consent Agenda Procurement Process (Citywide)	
Utilities/ Information Technology Systems- North Reverse Osmosis Plant Operating Technology	
Capital Improvement Projects- Utilities Extension Project North 1 West Construction	Per director we will access progress in January 2024 to determine start date.
Fire Department- Facility Maintenance/ Renovation	Due to Asset Management Software audit; push to May/June.
Public Works- Stormwater Division Right of Way Inspection and Permitting Process	On hold until new PW director hired.
Financial Services- Grants Process	Begin in April 2024 after ACFR issued.
Prior Outstanding Recommendations Follow up Audit (Citywide)	
Parks and Recreation- Operation Sparkle	Push to Fall 24 due to funding and progress per Joe Petrella (Director).
<b>ADDITIONS</b>	<b>Notes/Comments</b>
CCFD Asset Management Software Audit	Addition to the plan after CCFD Fleet audit.

**Focus for the next period:**

- Continue work on FY24 audits from approved audit plan.
- Issue External Audit RFP.

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](mailto:ARussell@CapeCoral.gov).

Attachment: Outstanding PAR Status Report November 2023

C: Michael Ilczyszyn, City Manager  
Connie Barron, Assistant City Manager  
Aleksandr Boksner, City Attorney  
Kimberly Bruns, City Clerk  
Audit Committee

Outstanding Post Audit Review (PAR) Status Report November 2023

CLOSED THIS PERIOD

Project Name	Finding Title	Recommendation Title	Recommendation State	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	Closed by CAO in 90 days?
Financial Services Full Cost Allocation Audit	2023-01 Full Cost Allocation Plan	2023-01b Analyze unallocated costs and determine if any additional cost allocations can be made	Closed-Verified	10/2/2023		Mark Mason; Suzanne Lopez	This document shows that for the FY 2024 Budget, we analyzed costs, funds, divisions and overall function of the full cost allocation and made adjustments to the full cost where necessary. We will continue to analyze any unallocated costs and the function of the full cost as we finalize our implementation of our Full Cost Software.		10/2/2023	11/1/2023	30
ITS Security Audit	2023-02 FSS Monitoring and Compliance	2023-02: Develop and document a process to monitor legislation and industry guidance specific to information technology	Closed-Verified	10/2/2023		Matthew Arsenault; Michelle Hoffmann	Edited IT Policy IT-APO02.03 IT Strategy Management and uploaded it to SharePoint.		10/3/2023	10/18/2023	15
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	Closed-Verified	9/29/2023		Alicia Pearce Smith; Persides Zambrano	Recommend recommendation 2022.02.2 for closure as of 10/12/23, the date cost estimating training was provided to staff and supporting documentation provided to CAO for review.		10/12/2023	10/17/2023	5
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.	Closed-Verified	9/30/2023		Alicia Pearce Smith; Persides Zambrano	PW Staff met with Finance on May 16, 2023 to discuss the current budget structure and review the AMP document attached. The AMP laid out preventive and schedule maintenance for 5 years. Funding was not available to complete all items on the AMP plan, but will be scheduled in future years as funding allows and work is needed.PW discussed with Finance the potential for allocating all budgets for facility work under Facility Mgmt; however, it was not implemented in FY24. Finance will continue to review and may implement in FY25.		10/12/2023	10/17/2023	5
Charter School Authority Payroll Audit	2022-02 Terminated Employees are Paid Inaccurately	2022-02a: Combine policies and procedures into one manual	Closed-Verified	6/30/2023		Amy Brown; Jacquelin Collins	The Anticipated Revised Completion Date has been set to 7/14/2023		9/18/2023	10/11/2023	23
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	Closed-Not Verified	5/31/2023		Joe Petrella	Documents already provided	Golf Course findings were closed due to change in management structure.	10/26/2023	10/26/2023	-
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	Closed-Not Verified	5/31/2023		Joe Petrella	Reporting was standardized but still working on auto generated reports	Golf Course findings were closed due to change in management structure.	10/26/2023	10/26/2023	-
Coral Oaks Prior Audit Recommendation Follow Up Audit	2023-03 Tournament Documentation Still Needs Improvement	2023-03a Create tournament policies and procedures	Closed-Not Verified	45138		Joe Petrella	Still working on finalizing this, but we are making headway on the document. We have an initial short policy with the team continuing to work through the process.	Golf Course findings were closed due to change in management structure.	10/26/2023	10/26/2023	-



Project Name	Finding Title	Recommendation Title	Recommendation State	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	Closed by CAO in 90 days?
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.	Closed-Not Verified	45138		Joe Petrella	Allen sent out additional information on indicators on 5/23. Kelsey is working on developing a report to auto send from the system to replace the existing reports. Director is reviewing the report and has asked for a simplified reporting structure.	Golf Course findings were closed due to change in management structure.	10/26/2023	10/26/2023	-
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	Closed-Not Verified	45291		Joe Petrella		Golf Course findings were closed due to change in management structure.	10/26/2023	10/26/2023	-
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.	Closed-Not Verified	45291		Joe Petrella	PayTrac is in the process of procurement and all signs are pointing to being able to implement this sooner than expected	Golf Course findings were closed due to change in management structure.	10/26/2023	10/26/2023	-
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.	Closed-Not Verified	45107		Joe Petrella	Still working through the process.	Golf Course findings were closed due to change in management structure.	10/26/2023	10/26/2023	-
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.	Closed-Not Verified	45107		Joe Petrella	Continue to work through the process	Golf Course findings were closed due to change in management structure.	10/26/2023	10/26/2023	-

**TOTAL** 13

**OUTSTANDING**

Indicates new recommendations from recently issued audits.

Project Name	Finding Title	Recommendation Title	Recommendation State	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	Management Response-Accepted	7/31/2021	822.00	Mark Mason; Suzanne Lopez	We have reviewed the updated AR along with supporting documentation and provided feedback to Finance. The drafts provided need to be reviewed with the City Attorney's Office before moving forward.			
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	2020-01c. Strengthen controls over travel process	Management Response-Accepted	7/31/2021	822.00	Mark Mason; Suzanne Lopez	We have reviewed the updated AR along with supporting documentation and provided feedback to Finance. The drafts provided need to be reviewed with the City Attorney's Office before moving forward.			
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	2020-01b. Provide training on ARs and Concur	Management Response-Accepted	8/31/2021	791.00	Mark Mason; Suzanne Lopez	We have reviewed the updated AR along with supporting documentation and training documents and provided feedback to Finance. The drafts provided need to be reviewed with the City Attorney's Office before moving forward.			
HR Hiring Process Audit	2021-03 HR Hiring Process Documentation Needs Improvement	2021-03c: Review and update ARs 29 and 45	Management Response-Accepted	9/30/2022	396.00	Dave Anderson; Mark Mason	AR #45 is being rewritten.			
Charter School Authority Payroll Audit	2022-02 Terminated Employees are Paid Inaccurately	2022-02b: Establish review process for final paychecks	Reviewed-Preliminary	6/30/2023	123.00	Amy Brown; Jacquelin Collins	Testing must be completed within 90 days of final approved P&P which is 12/19/2023			

Project Name	Finding Title	Recommendation Title	Recommendation State	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	2022-03a: Improve controls over timekeeping	Reviewed-Preliminary	6/30/2023	123.00	Amy Brown; Jacquelin Collins	CAO comment - final closure will be performed after we complete testing to determine if the updated procedures are operating as intended. Information must be reviewed within 90 days of final approved P&P which is 12/19/23.			
Charter School Authority Payroll Audit	2022-03 Controls Over Payroll Process Need Improvement	2022-03c Follow City processes for SCNs	Reviewed-Preliminary	6/30/2023	123.00	Amy Brown; Jacquelin Collins	CAO comment- able to close recommendation; however, final closure will be performed after we complete testing to determine if the updated procedures are operating as intended. Information must be reviewed within 90 days of final approved P&P which is 12/19/2023.			
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.	Reviewed-Preliminary	8/1/2023	91.00	Martha Laforest; Michael Toleman; Tony Sizemore	Final manual was received on 9/12/23. Testing needs to be performed within 90 before which is 12/12/23.			
PW Facilities Management Audit	2022-01 Finalize Policy and Procedures	2022-01: Finalize Policy and Procedures Manual - Facilities	Reviewed-Preliminary	9/9/2023	52.00	Alicia Pearce Smith; Persides Zambrano	CAO Update: Facilities provided a revised final Policies and Procedures Manual on 8/29/23. To ensure compliance with the revised manual by facilities staff, we will perform limited testing after a few months have passed.			
Bureau of Fire Prevention Audit	2022-01 Fire Inspections Process Needs Review	2022-01a: Develop Automated Scheduling Methodology	Reviewed-Preliminary	9/29/2023	32.00	Linda Kurzmann; Ryan Lamb	Due to a high demand in new construction fire inspections, occupancy inspections are behind. CCFD is working on a staffing analysis and working to stabilize and get annual inspections back on track. CAO will review occupancy inspections again in February 2024.			
Bureau of Fire Prevention Audit	2022-02 Fire User Fees Need to be Updated to align with Industry Standards	2022-02 Update Fire Fees	Reviewed-Preliminary	9/29/2023	32.00	Linda Kurzmann; Ryan Lamb	The Fire Department has a drafted a proposed fire prevention fee revision for consideration by City Management (attached).			
Public Works- Stormwater Credits	2023-01 Develop Stormwater Credit Polices and Procedures	2023-01: Strengthen controls over the stormwater credit review process by developing a policy and procedures manual that includes clearly defined steps for the review process and roles and responsibilities for Public Works and Customer Billing Services.	Reviewed-Preliminary	9/29/2023	32.00	Alicia Pearce Smith; Persides Zambrano	CAO will perform testing within 60 days of completion of wet season review of SW credit documentation which is 5/30/24.			

Project Name	Finding Title	Recommendation Title	Recommendation State	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
Development Services Inspection Process Audit	2023-07 Noncompliance with City and State record retention policies	2023-07: Comply with General Records Schedule retention timelines for inspection supporting documentation.	Ready for Final Review by CAO	10/31/2023	0.00	Matt Grambow	Development Services has implemented the utilization of Tyler Technologies' iGInspect application for all TPV inspection providers working with the City. This implementation involves: 1) An onboarding process with the ITS department for all new contract inspectors, 2) Training on documentation requirements within iGInspect and the EnerGov permitting and inspection system, and 3) Digital documentation of all inspection scheduling and results.As all TPV inspectors are now treated like City inspectors within the EnerGov system, there is no longer a transfer of inspection documentation outside of the system. Attached, please find a screenshot of an inspection map with the initials of several TPV inspectors.		10/31/2023	
Development Services Inspection Process Audit	2023-03 Processes and Monitoring of Failed inspections Need Improvement	2023-03a: Develop and implement review and monitoring processes for failed inspections and application of reinspection fees to ensure all required fees are accurately applied to permits.	Management Response-Accepted	11/30/2023	N/A	Matt Grambow				
Development Services Inspection Process Audit	2023-03 Processes and Monitoring of Failed inspections Need Improvement	2023-03b: Utilize permitting and inspection software automated controls to ensure proper allocation of reinspection fees.	Management Response-Accepted	11/30/2023	N/A	Matt Grambow				
Development Services Inspection Process Audit	2023-03 Processes and Monitoring of Failed inspections Need Improvement	2023-03c: Develop a policy and procedure for compliance with FSS 553.79(7).	Management Response-Accepted	11/30/2023	N/A	Matt Grambow				
Development Services Inspection Process Audit	2023-04 Eliminate Manual Processing of Inspection and Permits	2023-04b: Develop a plan to utilize the permitting software to process all permits in the event of an emergency.	Management Response-Accepted	11/30/2023	N/A	Matt Grambow				
Development Services Inspection Process Audit	2023-05 Inspector License Monitoring Process	2023-05: Develop and implement a process for monitoring license requirements for inspectors.	Management Response-Accepted	11/30/2023	N/A	Matt Grambow				
Development Services Inspection Process Audit	2023-06 Daily Inspections exceed industry guidelines	2023-06: Develop a strategy to decrease number of daily inspections per City inspector to a level comparable to ISO standards.	Management Response-Accepted	11/30/2023	N/A	Matt Grambow				
Prior Outstanding Recommendations	2020-03: EMAP Accreditation	2020-03: Obtain EMAP Accreditation	Management Response-Accepted	12/31/2023	N/A	Alvin Henderson	The Anticipated Revised Completion Date has been set to 1/6/2025			
Development Services Inspection Process Audit	2023-01 Develop Inspection Administrative Policies and Procedures	2023-01a: Develop DS Building Division administrative policies and procedures.	Management Response-Accepted	1/3/2024	N/A	Matt Grambow				
Development Services Inspection Process Audit	2023-01 Develop Inspection Administrative Policies and Procedures	2023-01b: Develop DS Building Division inspector guidelines.	Management Response-Accepted	1/3/2024	N/A	Matt Grambow				
Development Services Inspection Process Audit	2023-02 Utilize Contracts for All TPV's	2023-02: Obtain formal contracts or agreements for all third-party vendors to ensure clear roles, responsibilities, and defined service deliverables.	Management Response-Accepted	1/3/2024	N/A	Matt Grambow				

Project Name	Finding Title	Recommendation Title	Recommendation State	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
Financial Services Full Cost Allocation Audit	2023-01 Full Cost Allocation Plan	2023-01a Develop a formal stand alone CAP	Management Response-Accepted	1/4/2024	N/A	Mark Mason; Suzanne Lopez				
Police: Community Services Bureau - School Resource Officer Program Audit	2023-01: Noncompliance with General Order (GO) and Florida State Statute (FSS)	2023-01a: Update GO C-45	Management Response-Accepted	1/31/2024	N/A	Martha Laforest; Tony Sizemore				
Police: Community Services Bureau - School Resource Officer Program Audit	2023-01: Noncompliance with General Order (GO) and Florida State Statute (FSS)	2023-01b: Develop and document administrative policies and procedures	Management Response-Accepted	1/31/2024	N/A	Martha Laforest; Tony Sizemore				
Police: Community Services Bureau - School Resource Officer Program Audit	2023-03: SRO Incident Report Closure	2023-03a: Develop and document a process for closure of open incident reports.	Management Response-Accepted	1/31/2024	N/A	Martha Laforest; Tony Sizemore				
Police: Community Services Bureau - School Resource Officer Program Audit	2023-03: SRO Incident Report Closure	2023-03b: Update GO C-42 to include a time standard for review of open reports.	Management Response-Accepted	1/31/2024	N/A	Martha Laforest; Tony Sizemore				
Development Services Inspection Process Audit	2023-04 Eliminate Manual Processing of Inspection and Permits	2023-04a: Enter all Hurricane Ian permit and supporting results and documentation into the permitting software.	Management Response-Accepted	3/1/2024	N/A	Matt Grambow				
ITS Security Audit	2023-01 ITS Security Training Compliance and Monitoring Needs Improvement	2023-01a: Formalize the cybersecurity training program and monitor compliance for all employees	Management Response-Accepted	4/1/2024	N/A	Matthew Arsenault; Michelle Hoffmann				
ITS Security Audit	2023-01 ITS Security Training Compliance and Monitoring Needs Improvement	2023-01b: Review and update AR 72, Information Security Awareness, in accordance with City policy for administrative regulations to ensure compliance with new IT requirements and regulations	Management Response-Accepted	4/1/2024	N/A	Matthew Arsenault; Michelle Hoffmann				
Public Works Real Estate	2023-01: Develop Real Estate Policies and Procedures	2023-01b: Develop a plan to establish policies and procedures for electronic maintenance of real estate records to assist with organization and searchability.	Management Response-Accepted	4/30/2024	N/A	Alicia Pearce Smith; Damon Grant				
Fire Fleet Rolling Stock	2023-01 CCFD Frontline and Unassigned Frontline Apparatus Policy Acquisition Schedule Needs Revision	2023-01 Update the replacement and unassigned frontline apparatus schedule to establish an inventory that meets department needs	Management Response-Accepted	5/30/2024	N/A	Ryan Lamb				
Fire Fleet Rolling Stock	2023-02 CCFD Fleet Apparatus Issue Tracking Needs Improvement	2023-02 CCFD Fleet Apparatus Issue Tracking Needs Improvement	Management Response-Accepted	5/30/2024	N/A	Ryan Lamb				
Fire Fleet Rolling Stock	2023-03 Apparatus Preventative Maintenance Is Not Performed In Accordance with Policy	2023-03a Document manufacturer PM schedule	Management Response-Accepted	5/30/2024	N/A	Ryan Lamb				

Project Name	Finding Title	Recommendation Title	Recommendation State	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
Fire Fleet Rolling Stock	2023-03 Apparatus Preventative Maintenance Is Not Performed In Accordance with Policy	2023-03b Utilize 3rd party vendors for PM	Management Response-Accepted	5/30/2024	N/A	Ryan Lamb				
Public Works Real Estate	2023-01: Develop Real Estate Policies and Procedures	2023-01a: Develop Real Estate policies and procedures that provide clearly defined roles and responsibilities for operations and administrative functions to ensure transactions and records are accurate and complete.	Management Response-Accepted	5/31/2024	N/A	Alicia Pearce Smith; Damon Grant				
Public Works Real Estate	2023-02: Improvement Needed in the Administration and Monitoring of Leases	2023-02: Develop and document a monitoring process for tracking of leases, and temporary use and license agreements terms, and all pertinent information associated with them.....	Management Response-Accepted	8/31/2024	N/A	Alicia Pearce Smith; Damon Grant				
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 Cartegraph	Management Response-Accepted	9/30/2024	N/A	Alicia Pearce Smith; Persides Zambrano				
Police: Community Services Bureau - School Resource Officer Program Audit	2023-02: School Resource Officer Staffing Levels	2023-02: Develop and document a plan to hire additional SROs	Management Response-Accepted	10/1/2024	N/A	Martha Laforest; Tony Sizemore				

TOTAL

CLOSED PREVIOUSLY (not shown on this report)

TOTAL OF ALL

40

100

153