



1015 Cultural Park Blvd.
Cape Coral, FL 33990

AGENDA

MEETING OF THE CITY OF CAPE CORAL AUDIT COMMITTEE

May 8, 2024	2:00 PM	Conference Room 220A
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- 1. Meeting called to order**
 - A. Chair Austin
- 2. ROLL CALL**
 - A. Austin, Cochrane, Hayden, Hiatt, and Stevens
- 3. CHANGES TO AGENDA / ADOPTION OF AGENDA**
- 4. Public Input**
- 5. APPROVAL OF MINUTES**
 - A. Meeting Minutes - February 14, 2024
- 6. BUSINESS**
 - A. FY25 Audit Plan Approval and Upcoming Meeting Date, Time, and Attendance
 - 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, July 10, 2024, at 2:00 p.m. 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: 5/8/2024
Item Type: Approval of Minutes

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:

Meeting Minutes - February 14, 2024

SUMMARY:

Meeting minutes attached for review and approval.

ADDITIONAL INFORMATION:

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

ATTACHMENTS:

Description

Type

▣ 1. Meeting Minutes - February 14, 2024

Backup Material

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

Wednesday, February 14, 2024

Conference Room 220A

2:00 p.m.

The meeting was called to order at 2:00 p.m. by Chair Austin.

ROLL CALL: Austin, Berg, Hayden, Hiatt, and Stevens were present.

ALSO PRESENT: Andrea Russell, City Auditor (via Teams)
Tim DiSano, Deputy City Auditor
Mark Mason, Financial Services Director
Wanda Roop, Procurement Manager
Kim M. Swartz, Senior Buyer
Jeremy Myers, Procurement Specialist

CHANGES TO AGENDA / ADOPTION OF AGENDA

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

Public Input

No speakers.

APPROVAL OF MINUTES

Meeting Minutes – January 10, 2024

Committee Member Stevens moved, seconded by Committee Member Hayden, to approve the January 10, 2024 Meeting Minutes, as presented. Voice Poll: All “ayes.” Motion carried.

BUSINESS

External Audit RFP

Chair Austin turned the floor over to Staff to provide information regarding the External Audit Request for Proposal (RFP).

Financial Services Director Mason provided the following information:

- Number of firms that submitted proposals

- Purpose of meeting
- Requested advice or observations will be provided
- Proposal reference information provided

Procurement Manager Roop discussed firm conflict of interest and local preference.

Discussion held regarding:

- Aggregate ranking
- Local preference
- Integration of internal audit function into overall audit plan
- RFP availability in ranking software

Chair Austin commented when ranking firms, she reviewed the following:

- Location
- Experience (utilities, health care, and government contracts)
- Cities of similar size
- Management teams
- Audit approach

Discussion held regarding:

- Internal Auditor integration
- Quality Control Deficiencies SEC issues
- Number of hours for audit
- Audits done by City Auditor's Office
- Internal controls
- Exchange of information Software
- Use of AI
- Inclusion of hours to assist external auditor in Audit Plan
- Auditing of similar sized municipalities
- Location of firm's office
- Audit approach
- Engagement team
- Audit team listed in RFP
- Peer reviews
- Large construction projects

Chair Austin asked Mr. Mason his ranking of the firms.

Director Mason provided the requested information.

Discussion held regarding:

- Audit approach
- Audit Team capabilities

- External Auditor use of internal Audit team
- GASB implementation costs
- Additional costs
- Single Audit
- Centralized Financial Statement Review Process
- Combined transaction and control testing
- Use of AI in support of Audits
- Ranking in software
- Interviewing firms

Procurement Manager Roop requested members provide their ranking of the firms.

Discussion held regarding:

- Cost as a factor in ranking
- Updated rankings
- Revising scores in the software

Recessed at 3:32 p.m. and reconvened at 3:45 p.m.

Discussion held regarding:

- Future processes to consider when ranking firms
- Software was much easier than the prior process used
- Able to start the RFP process sooner in the future

Tally results revealed Mauldin & Jenkins, LLC ranked as number one.

Committee Member Hiatt moved, seconded by Committee Member Stevens, to recommend to the City Council to move forward with contracting Mauldin & Jenkins, LLC.

Roll called: Austin, Berg, Hayden, Hiatt, and Stevens voted “aye.” All “ayes.” Motion carried.

Member Comments

Member Stevens requested an introduction from Member Berg.

Member Berg provided a brief introduction.

Discussion held regarding Cape Coral's Citizen Academy.

Time and Place of Next Meeting

The next Audit Committee meeting will be held on Thursday, March 14, 2024, at 2:00 p.m. in Conference Room 220A.

Motion to Adjourn

There being no further business, the meeting adjourned at 3:54 p.m.

Submitted by,

Stacey Pasek
Recording Secretary

Transcribed by Sheri Rhine 2/16/2024

Item Number:	6.B.
Meeting Date:	5/8/2024
Item Type:	BUSINESS

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:

City Auditor's Office Update Report - City Auditor Russell

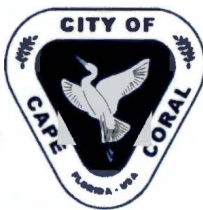
SUMMARY:

ADDITIONAL INFORMATION:

Andrea R. Russell, City Auditor

ATTACHMENTS:

Description	Type
1. CAO Monthly Update Report	Backup Material



TO: Mayor Gunter and Council Members

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

DATE: May 7, 2024

SUBJECT: Update of City Auditor's Office (CAO) Activities 4/9/2024 – 5/7/2024

External Auditors Mauldin & Jenkins (M&J):

No work on the FY24 audits has started. We reached out to M&J to discuss our role in the preliminary Charter School testing that will occur soon. The CAO is scheduled for 60 hours of reliance test work according to the recently enacted agreement. The entrance conference/kick-off meeting is scheduled for 5/14/2024.

In Progress

- Building Fund Audit – Added to the FY24 audit plan at the request of a councilmember. Planning is substantially complete. Fieldwork will begin mid-May. Andrea R. Russell is the Auditor In Charge.
- Accounts Payable Audit – Planning is substantially complete. Fieldwork will begin mid-May. Philip Toby is the Auditor In Charge.
- Utilities Extension Project Construction Audit – Planning is substantially complete. Fieldwork will begin mid-May. Andrea R. Russell is the Auditor In Charge.

Outstanding Post Audit Reviews (PARs):

See attachment for PAR Report. Three recommendations closed this month. There are 58 currently outstanding. Total of all recommendations closed this month, previously closed, and outstanding is 178.

Professional Development:

Training Program	Sponsor	City Auditor	Deputy City Auditor	Senior Auditor	2 Internal Auditors
GAO ¹ Yellow & Green Books: Changes You Need to Know	NASACT ²	1.5	1.5	1.5	3

¹ Government Accountability Office

² National Association of State Auditors, Comptrollers, and Treasurers

Internal Controls Workshop	Yellowbook-CPE ³ .com	8	8	8	16
Uniform Guidance:2024 Revision	NASACT	1	1	1	2
2024 Annual Conference - Virtual	ALGA ⁴	N/A	13	N/A	26
CPE Total Hours		10.5	23.5	10.5	47

FY24 Audit Plan Status – To document updates to the Audit Plan – *Updated items are in BOLD.*

AUDIT PLAN	Notes/Comments
Development Services - Planning Division	On hold until new DS director hired.
Parks and Recreation - Special Population Program	Completed.
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	In progress
Fire Department – Facility Maintenance/ Renovation–	Moved to FY25 Audit Plan
Public Works - Stormwater Division Right of Way Inspection and Permitting Process	On hold until new PW director hired.
Financial Services - Grants Process	Pushed to later. Potential start after the Building fund or AP audit is complete
Prior Outstanding Recommendations Follow up Audit (Citywide)	Completed.
Parks and Recreation – Operation Sparkle–	Moved to FY25 Audit Plan
ADDITIONS	Notes/Comments
CCFD Asset Management Software Audit	Completed. Addition to the plan after CCFD Fleet audit.
Building Fund Compliance Audit	Added at request of council. In progress
Accounts Payable	Added based on discussion with Financial Services Director. In Progress.

Focus for the next period:

- Continue work on FY24 audits from approved Audit Plan and additions.
- Complete the FY25-FY27 Strategic and Audit Plan for approval by Audit Committee at the July meeting.

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.

³ Continuing Professional Education

⁴ Association of Local Government Auditors

Attachment: Outstanding PAR Status Report May 2024

C: Michael Ilczyszyn, City Manager
Connie Barron, Assistant City Manager
Aleksandr Boksner, City Attorney
Kimberly Bruns, City Clerk
Sarah Newcomb, Interim Special Projects Coordinator
Audit Committee

Outstanding Post Audit Review (PAR) Status Report May 2024

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	Review Due Date by CAO	Actual Implementation Date	Actual Closed Date by CAO	# Of Days to close by CAO. SB <90
Parks & Recreation Special Populations Program	2024-04: Updates Needed to Policy and Procedures	2024-04a: Periodically review and update policies and procedures to ensure that all sections of the policy are accurate and reflect current business practices and program requirements.	Closed-Verified	4/15/2024		Joe Petrella; Lucille Vaillancourt-Kreider	CAO will perform testing as part of follow-up procedures under Findings and Recommendations 2024-02; 2024-03; 2024-04b; 2024-06.		7/15/2024	4/15/2024	5/2/2024	17
Charter School Authority Payroll Audit	2022-03 Controls Over Payroll Process Need Improvement	2022-03c Follow City processes for SCNs	Closed-Verified	6/30/2023		Amy Brown; Jacquelin Collins	Recommended for closure as of 2/13/2024 when the governing board approved the schedule.		5/31/2024	2/13/2024	5/1/2024	78
PW Facilities Management Audit	2022-01 Finalize Policy and Procedures	2022-01: Finalize Policy and Procedures Manual - Facilities	Closed-Verified	9/9/2023		Alicia Pearce Smith; Persides Zambrano	CAO was provided with revised inventory report and updated process on 2/9/24. CAO will test after a few months have passed to ensure Facilities continues to perform inventory reviews and the new process is working properly.		5/1/2024	4/2/2024	4/5/2024	3
TOTAL		3										
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	Review Due Date by CAO	Actual Implementation Date	Actual Closed Date by CAO	# Of Days to close by CAO. SB <90
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	2020-01c. Strengthen controls over travel process	Reviewed-Preliminary	7/31/2021	1004.00	Mark Mason; Suzanne Lopez	Testing of travel practices will be completed by CAO in June 2024.		6/28/2024			
Prior Outstanding Recommendations	2020-01: Travel Process Oversight Needs Improvement	2020-01b. Provide training on ARs and Concur	Management Response-Accepted	8/31/2021	973.00	Mark Mason; Suzanne Lopez	Updated provided by email on 3/11/24 by Finance: Training will be conducted during fiscal quarter three on the updated AR F 10 Travel Policy. Training will be completed by June 30, 2025. CAO will review testing completion in August 2024.		8/30/2024			
Bureau of Fire Prevention Audit	2022-01 Fire Inspections Process Needs Review	2022-01a: Develop Automated Scheduling Methodology	Reviewed-Preliminary	9/29/2023	214.00	Linda Kurzmann; Ryan Lamb	CCFD is working on hiring additional staff. Once additional staff are hired and trained, occupancy inspections will be on track. CAO will review occupancy inspections again in June 2024.		6/28/2024			
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	214.00	Linda Kurzmann; Ryan Lamb	CCFD is working with City Manager on fire fees. Currently, the discussion is split. CAO will follow-up in June 2024.		6/28/2024			
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	Bogdan Cyrnek; Jennifer Ingram; Matt Grambow	The Anticipated Revised Completion Date has been set to 5/31/2024		7/31/2024			
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	Bogdan Cyrnek; Jennifer Ingram; Matt Grambow	The Anticipated Revised Completion Date has been set to 5/31/2024		7/31/2024			
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.	Reviewed-Preliminary	11/30/2023	152.00	Bogdan Cyrnek; Jennifer Ingram; Matt Grambow	We received and reviewed DSD Policy 16 on 2/9/24. We are extending review date to 7/9 in order to gather data to complete testing of number of inspections from September 23 to May 24.		7/9/2024			
Prior Outstanding Recommendations	2020-03: EMAP Accreditation	2020-03: Obtain EMAP Accreditation	Management Response-Accepted	12/31/2023	N/A	Alvin Henderson; Ryan Lamb	The Anticipated Revised Completion Date has been set to 1/6/2025		4/4/2025			

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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	Bogdan Cyrnek; Jennifer Ingram; Matt Grambow	The Anticipated Revised Completion Date has been set to 5/31/2024		8/30/2024			
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	Bogdan Cyrnek; Jennifer Ingram; Matt Grambow	The Anticipated Revised Completion Date has been set to 5/31/2024		8/30/2024			
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	Bogdan Cyrnek; Jennifer Ingram; Matt Grambow	The Anticipated Revised Completion Date has been set to 5/31/2024		7/31/2024			
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	The Anticipated Revised Completion Date has been set to 9/30/2024		12/30/2024			
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	Reviewed-Preliminary	1/31/2024	90.00	Martha Laforest; Tony Sizemore	The first quarterly memo will be completed on July 1st. CAO will request memo and review in July 2024.		7/31/2024			
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.	Reviewed-Preliminary	1/31/2024	90.00	Martha Laforest; Tony Sizemore	Quarterly reports are completed in July. CAO will test in July 2024.		7/31/2024			
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	Bogdan Cyrnek; Jennifer Ingram; Matt Grambow	The Anticipated Revised Completion Date has been set to 5/31/2024		7/31/2024			
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	29.00	Matthew Arsenault; Michelle Hoffmann	Per email on 4/29/24, during the week of 5/6/24 CAO and IT Security are to discuss and determine acceptable supporting documentation to support implementation of this recommendation.		7/1/2024			
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	29.00	Matthew Arsenault; Michelle Hoffmann	The policy is now with the City Manager's office awaiting approval.		7/1/2024			
Parks & Recreation Special Populations Program	2024-02: Driver License Checks Not Performed	2024-02: Comply with AR 2 driver license requirements.	Management Response-Accepted	4/15/2024	15.00	Joe Petrella; Lucille Vaillancourt-Kreider	Per 5/2/2024 e-mail, Special Pops is waiting on HR to provide current driver license status for staff. CAO will follow-up with Special Pops no later than 5/10/2024 as to the status.		7/15/2024			
Parks & Recreation Special Populations Program	2024-04: Updates Needed to Policy and Procedures	2024-04b: Monitor the hiring process to ensure pre-employment requirements are completed prior to employment.	Reviewed-Preliminary	4/15/2024	15.00	Joe Petrella; Lucille Vaillancourt-Kreider	CAO will follow up with Special Pops by 7/15/2024 and verify if there are any new hires and if appropriate hiring documentation has been obtained.		7/15/2024			
Parks & Recreation Special Populations Program	2024-05: Improvements Needed for Time and Attendance Tracking and Billing	2024-05b: Develop a process for review of information prior to the billing submission to the state.	Reviewed-Preliminary	4/15/2024	15.00	Joe Petrella; Lucille Vaillancourt-Kreider	CAO will test review of monthly reports by 7/15/2024 once sufficient data is available for review.		7/15/2024			
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	Extension to 7/1/2024 granted based on e-mail received 4/25/2024 from Alicia Pearce-Smith on behalf of Damon Grant.		10/1/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-10 CCPD Annual Review of User Rank and Authority is Not Performed	2024-10 Review user rank and authority annually to ensure user roles are appropriate.	Management Response-Accepted	4/30/2024	N/A	Martha Laforest; Tony Sizemore	This update is in regards to the recent internal OT audit conducted by the Payroll Unit in March 2024 regarding supervisor rights in the Telestaff program. We are pleased to report the audit was completed, and all personnel who should not have supervisor rights have been removed from the system. Please see corresponding attachment.	A request was sent to Police for additional supporting documentation.	7/30/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-12 Special Events Policies and Procedures Need to Be Updated and Followed	2024-12a Update Special Events processes to provide more organization and better oversight of events.	Management Response-Accepted	4/30/2024	N/A	Joe Petrella		A request was sent to Parks and Recreation for additional information and supporting documentation.	7/30/2024			

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	Review Due Date by CAO	Actual Implementation Date	Actual Closed Date by CAO	# Of Days to close by CAO. SB <90
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-12 Special Events Policies and Procedures Need to Be Updated and Followed	2024-12b Update the Special Events manual to reflect current policies and procedures for special events.	Management Response-Accepted	4/30/2024	N/A	Joe Petrella		A request was sent to Parks and Recreation for the signed final version of the policy and procedures manual. Testing to be done at a later date.	7/30/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-13 UCD Does Not Comply with Inventory Standard Operating Procedure (SOP)	2024-13a Maintain sufficient supporting documentation to ensure compliance with inventory SOP.	Management Response-Accepted	5/15/2024	N/A	Jeff Pearson; Rand Edelstein			8/15/2024			
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			8/30/2024			
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	Mike Russell; Ryan Lamb	Following the recent audit of our PS-Trax system the need for more timely identification and communications was identified when alerts are created in our PS-Trax system. Knowing that fleet does not want a work order created until the vehicle can be brought to fleet for repairs, and Mike Smith being off on Mondays, BC Bonnici will be adding comments to any non-urgent alerts in the PS-Trax system every Monday of "Fleet notified". Urgent repairs will have been made over the weekend, if needed by the on-call mechanic. If not, BC Bonnici will notify the Mobile Mechanic (Bill) directly or contact fleet if a major issue needs repair and a Service Request form filled out. A draft procedure for apparatus alerts is attached.		8/30/2024			
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	Mike Russell; Ryan Lamb			8/30/2024			
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	Mike Russell; Ryan Lamb	Meeting Minutes 3/27/2024 met with Fleet to review Unassigned front line and what equipment will be needed moving forward. 3.27.24 Fleet Meeting unassigned front line needs with AJ Forbes AJ response 3.28.24: Good morning, This is a follow-up to yesterday's meeting. When we receive the two new apparatuses later this year, you will turn in the two Internationals. You want to keep Old Engine 3 in reserve. You want to keep the old Dive trailer until it is not economical to maintain. You want to make the 5-ton Brush a reserve when the new one comes in. Low mileage. We must rethink keeping the small Brush when the time comes closer. Work on the replacement of the Red F550. Mike has a suggestion and will talk to you about it. See if we can preorder apparatuses. Did I forget anything? Thank you AJ		8/30/2024			

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	Review Due Date by CAO	Actual Implementation Date	Actual Closed Date by CAO	# Of Days to close by CAO. SB <90
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	CAO met with PW 3/28/2024. PW currently working on draft of P&P; also working on including real estate layer in asset management software; PW has met internally to discuss. Meeting scheduled with Lee County 4/16/2024 to discuss/review their electronic document management program.		8/31/2024			
Parks & Recreation Special Populations Program	2024-03: Daily Vehicle Checks Are Not Documented	2024-03a: Fully complete all sections of the daily vehicle checklist.	Management Response-Accepted	5/31/2024	N/A	Joe Petrella; Lucille Vaillancourt-Kreider			8/30/2024			
Parks & Recreation Special Populations Program	2024-03: Daily Vehicle Checks Are Not Documented	2024-03b: Establish a policy for periodic review of the checklists by management to ensure fully completed and ensure any issues with the vehicle are handled in a timely manner.	Management Response-Accepted	5/31/2024	N/A	Joe Petrella; Lucille Vaillancourt-Kreider			8/30/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-07 EM Needs to Provide Oversight on EM AR	2024-07a EM must increase oversight and administration of AR G-16	Management Response-Accepted	6/3/2024	N/A	Alvin Henderson; Ryan Lamb			9/3/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-07 EM Needs to Provide Oversight on EM AR	2024-07b Develop and document a formal monitoring process for future AAR action items	Management Response-Accepted	6/3/2024	N/A	Alvin Henderson; Ryan Lamb			9/3/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-07 EM Needs to Provide Oversight on EM AR	2024-07c Finalize Hurricane Ian AAR recommendations	Management Response-Accepted	6/3/2024	N/A	Alvin Henderson; Ryan Lamb			9/3/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-08 EM Should Update Coordinating Procedures and Provide Activation Staff Training in Accordance with Prior Audit Recommendation	2024-08 Update and provide training on Coordinating Procedures annually	Management Response-Accepted	6/3/2024	N/A	Alvin Henderson; Ryan Lamb			9/3/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-13 UCD Does Not Comply with Inventory Standard Operating Procedure (SOP)	2024-13b Conduct all weekly cycle counts in accordance with the SOP.	Management Response-Accepted	6/14/2024	N/A	Jeff Pearson; Rand Edelstein			9/13/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-03 Stormwater Maintenance Operations Policy and Procedures Manual Needs Updating	2024-03 Review and Update the Stormwater Maintenance Operations Policy and Procedures Manual	Management Response-Accepted	6/28/2024	N/A	Alicia Pearce Smith; Damon Grant			9/27/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-04 Utilize Stormwater Asset Management Software to Efficiently Monitor Assets	2024-04 Develop procedures to provide oversight and monitoring of inspections.	Management Response-Accepted	6/28/2024	N/A	Alicia Pearce Smith; Damon Grant			9/27/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-05 Develop Procedures to Periodically Review SW Asset Data	2024-05 Periodically audit GIS data reports to verify accuracy and completeness	Management Response-Accepted	6/28/2024	N/A	Alicia Pearce Smith; Damon Grant			9/27/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-01 Procurement Training	2024-01 Procurement Training	Management Response-Accepted	7/1/2024	N/A	Crystal Feast; Mark Mason; Suzanne Lopez			10/1/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-02 Procurement Monitoring Procedures need to be performed	2024-02a Procurement Monitoring procedures need to be performed	Management Response-Accepted	7/1/2024	N/A	Crystal Feast; Mark Mason; Suzanne Lopez			10/1/2024			
Parks & Recreation Special Populations Program	2024-05: Improvements Needed for Time and Attendance Tracking and Billing	2024-05a: Develop an automated process for tracking participant time to increase efficiency and reduce errors.	Management Response-Accepted	7/1/2024	N/A	Joe Petrella; Lucille Vaillancourt-Kreider	Updates below (4/12/2024 10:31:59AM & 10:31:07AM) copied and pasted by PT as it was entered under 2024-05b by P&R. Lucille Vaillancourt-Kreider 4/12/2024 10:31:59 AM - Correction implementation July 1, 2024 Lucille Vaillancourt-Kreider 4/12/2024 10:31:07 AM - Implementing Membership swipe access for participants to swipe in and out through recctrac and generate a report for state invoicing for billing. Anticipate implementation anticipated completion May 1 2024		10/1/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-09 Review Payroll Policies and Procedures Annually in Accordance with Prior Audit Recommendation	2024-09 Review payroll policies and procedures annually and update as necessary to ensure accuracy and consistency with current practices.	Management Response-Accepted	7/1/2024	N/A	Crystal Feast; Mark Mason; Suzanne Lopez			10/1/2024			

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	Review Due Date by CAO	Actual Implementation Date	Actual Closed Date by CAO	# Of Days to close by CAO. SB <90
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-11 Comply with Administrative Regulation (AR) 58 – Overtime Management	2024-11 Comply with AR 58 – Overtime Management.	Management Response-Accepted	7/1/2024	N/A	Crystal Feast; Mark Mason; Suzanne Lopez			10/1/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-02 Procurement Monitoring Procedures need to be performed	2024-02b Procurement Monitoring needs to be performed- performance	Management Response-Accepted	8/30/2024	N/A	Crystal Feast; Mark Mason; Suzanne Lopez			11/30/2024			
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			11/30/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-06 Update AR 20	2024-06 Update AR 20 in accordance with City policy.	Management Response-Accepted	9/3/2024	N/A	Kimberly Bruns	4/15 - Updated document titled AR 20 to City's New Format and new assigned number AR G-13. sent PDF version to Sarah and let her know it will be sent to CA for review in advance of the AR review in Power DMS.4/16 - Emailed word version of prior AR 20 with updated version of AR G-13 to City Attorney Boksner for a review as he (among many other things) our Public Records Attorney. I wanted to make prior to the Power DMS submittal that we collaborated on the current wording.		12/3/2024			
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			12/30/2024			
Parks & Recreation Special Populations Program	2024-06: Facility Security Improvements Needed	2024-06: Implement procedures and protocol to properly secure the facility in accordance with Special Pops policy and Risk Management best practices recommendations.	Management Response-Accepted	9/30/2024	N/A	Joe Petrella; Lucille Vaillancourt-Kreider			12/30/2024			
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			1/1/2025			
CCFD Use of Asset Management Software	FINDING 2024-01: Personal Protective Equipment (PPE) Tracking Within Asset Management Software Needs Improvement	2024-01a: Develop administrative p&ps for recording and verification of NFPA required information for PPE	Management Response-Accepted	11/8/2024	N/A	Mike Russell; Ryan Lamb			2/10/2025			
CCFD Use of Asset Management Software	FINDING 2024-01: Personal Protective Equipment (PPE) Tracking Within Asset Management Software Needs Improvement	2024-01b: Review PPE currently in the module to determine missing information and update the records to include NFPA required information	Management Response-Accepted	11/8/2024	N/A	Mike Russell; Ryan Lamb			2/10/2025			
CCFD Use of Asset Management Software	FINDING 2024-02: PSTrax alerts are not communicated efficiently and addressed timely	2024-02: Develop asset management software administrative policies and procedures for distribution list and addressing alerts	Management Response-Accepted	11/8/2024	N/A	Mike Russell; Ryan Lamb			2/10/2025			
CCFD Use of Asset Management Software	FINDING 2024-03 Apparatus Swaps are not Tracked Within Asset Management Software	2024-03a: Utilize the asset management software module to automate apparatus swaps.	Management Response-Accepted	3/10/2025	N/A	Mike Russell; Ryan Lamb			6/10/2025			
CCFD Use of Asset Management Software	FINDING 2024-03 Apparatus Swaps are not Tracked Within Asset Management Software	2024-03b: Provide training to engineers on the use of the apparatus swap module.	Management Response-Accepted	3/10/2025	N/A	Mike Russell; Ryan Lamb			6/10/2025			
CCFD Use of Asset Management Software	FINDING 2024-04: Monitoring of Station Supply Inventory Needs Improvement	2024-04: Define and implement a process for periodic monitoring of station supply orders	Management Response-Accepted	3/14/2025	N/A	Mike Russell; Ryan Lamb			6/16/2025			

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Parks & Recreation Special Populations Program	2024-01: Limited Resources Limit Special Populations Ability to Provide Services to all Eligible Individuals	2024-01: Develop a plan to explore options for additional resources required to provide services to more eligible individuals.	Management Response-Accepted	9/30/2025	N/A	Joe Petrella; Lucille Vaillancourt-Kreider			12/30/2025			

TOTAL OUTSTANDING58

TOTAL CLOSED THIS PERIOD3

CLOSED PREVIOUSLY (not shown on this report)117

TOTAL OF ALL178