



1015 Cultural Park Blvd.  
Cape Coral, FL 33990

## **AGENDA**

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

**September 11, 2024**

**2:00 PM**

**Conference Room 220A**

- 1. Meeting called to order**
  - A. Chair Austin
- 2. ROLL CALL**
  - A. Austin, Cochrane, Hayden, Hiatt, Stevens, and Alternate Botterbusch
- 3. CHANGES TO AGENDA / ADOPTION OF AGENDA**
- 4. Public Input**
- 5. APPROVAL OF MINUTES**
  - A. Meeting Minutes - July 10, 2024
- 6. BUSINESS**
  - A. City Auditor's Office Update Report - City Auditor Russel
- 7. Member Comments**
- 8. Time and Place of Next Meeting**
  - A. The next Audit Committee meeting will be held on Wednesday, November 13, 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: 9/11/2024**  
**Item Type: Approval of Minutes**

**AGENDA REQUEST FORM**  
CITY OF CAPE CORAL



**TITLE:**

Meeting Minutes - July 10, 2024

**SUMMARY:**

Meeting minutes attached for review and approval.

**ADDITIONAL INFORMATION:**

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

**ATTACHMENTS:**

<b>Description</b>	<b>Type</b>
1. Meeting Minutes - July 10, 2024	Backup Material

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

**Wednesday, July 10, 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, Cochrane, Hayden, Hiatt, and Stevens were present.

ALSO PRESENT: Andrea Russell, City Auditor  
Crystal Feast, Deputy Financial Services Director

**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**

Tom Shadrach appeared to suggest various items to be included in the audit plan.

Discussion held regarding:

- FY25 Strategic and Annual Audit Plan
- External Auditors
- Rate Increases
- UEP Audit
- Lake Kennedy Project
- Charter School Audits
- Building Fund Audit

**APPROVAL OF MINUTES**

**Meeting Minutes – May 8, 2024**

***Vice Chair Stevens moved, seconded by Committee Member Cochrane, to approve the May 8, 2024 Meeting Minutes, as presented. Voice Poll: All “ayes.” Motion carried.***

**BUSINESS**

**Approval of the City Auditor's Proposed FY25 Strategic and Annual Audit Plan**  
**City Auditor Russell**

Chair Austin turned the floor over to City Auditor Russell to provide information regarding the City Auditor's Proposed FY25 Strategic and Annual Audit Plan.

City Auditor Russell provide the following information:

- Report Highlights page
- Metrix reported quarterly
- Fully staffed and looking to expand
- Risk Assessment
- Renovate versus rebuild old Fire Stations

Discussion held regarding the two Fire Chiefs.

City Auditor Russell continued providing the following information on FY25 audits:

- CCPD Training Facility
- CDBGDR Funds Audit
- Development Services Code Compliance Audit

Discussion held regarding Development Services purview.

City Auditor Russell continued providing the following information on FY25 audits:

- Development Services Planning
- Financial Services
- Operation Sparkle
- Solid Waste Operations
- Fleet Management
- Information Technologies and Utilities Plant Security
- Annual Comprehensive Financial Review External Auditor Assistance

City Auditor Russell provided the following information on FY26 audits:

- Charter School IT
- Economic Development Incentive Program
- 311 Program
- Development Services
- Emergency Management and Resilience Department Operations
- Financial Services
- Utility Building
- Human Resources
- Special Events
- Transportation Division Resources and Operations

- City Clerk Passport Service
- Fire Department ISO
- ACFR
- External Assistance
- Non-audit Services Special Projects

City Auditor Russell provided the following information on FY27 audits:

- CIP Grant Process and Funding

Discussion held regarding Grant Funding audit.

City Auditor Russell continued providing the following information on FY27 audits:

- Charter School
- Citywide Operating agreements

Discussion held regarding operating agreements.

City Auditor Russell continued providing the following information on FY27 audits:

- IT Ransom ware attack

Discussion held regarding previous ITS security review.

City Auditor Russell continued providing the following information on FY27 audits:

- Parks and Recreation: park centers and facilities
- Prior Audit Recommendation follow-up

Discussion held regarding Prior Audit Recommendation audit.

City Auditor Russell continued providing the following information on FY27 audits:

- ACFR
- Special Projects
- Hours not adjusted for additional staff
- Looking to hire two more auditors

Discussion held regarding:

- Utilities Water Reclamation audit
- Financial Risk part of risk assessment
- External Auditor update
- Projected hours versus actual hours for audits
- FY25 Strategic and Annual Audit Plan next steps
- Consent Agenda
- Council was included in the Risk Assessment

***Committee Member Hiatt moved, seconded by Committee Member Hayden, to approve the City Auditor's Proposed FY25 Strategic and FY25-FY27 Audit Plans, as presented. Voice Poll: All "ayes." Motion carried.***

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

City Auditor Russell reviewed the City Auditor's Office Update 6/11/2024 through 7/9/2024 dated July 9, 2024, which was emailed to the Committee and was posted online as follows:

**External Auditors Mauldin & Jenkins (M&J):** Update provided as of 6/28/2024:

- FY24 Charter School Audit- *We have obtained access to CLA's work papers and have performed our review of their work papers for the June 30, 2023, audit to help aid us in the planning for our audit of June 30, 2024. We provided a preliminary request listing through the portal and have received all preliminary requested items. We were on site just this week (June 27<sup>th</sup>) to continue with the planning process for the audit. We performed required walkthroughs and have completed our build out for PBC items through the portal. Fieldwork is scheduled for the last week of August, and we have also begun the process of requesting single audit support for the one anticipated major program audit.*
- City Audit/CRA Audit/Pension Plan Audits- *For the City ACR audit, we have not yet been provided access to the prior auditor work papers. We have requested this access and have not yet heard back. We do however have all signed engagement letters completed, approved, and returned to us. We have started the process to obtain system access for the audit along with the Charter School and will be building out the portal request listings in August. More planning will be conducted leading up to year end. Once completed final request lists for the ACFR and single will be updated into the portal and all parties notified. We are expecting to receive the final TB around mid-December, and we anticipate final audit fieldwork to start the first or second week in January. We plan to schedule an audit kickoff meeting around the final week in December to further discuss upcoming audits.*

**Complete - Internal Staff:**

- FY25-FY27 Risk assessment – issued June 10<sup>th</sup>.
- FY25-FY27 Strategic and Annual Audit Plans – issued June 25<sup>th</sup>.

**In Progress - Internal Staff:**

- Building Fund Audit: *Added to the FY24 audit plan at the request of councilmember. Fieldwork is substantially complete. Anticipate draft report early July and issuance by the end of July. Andrea R. Russell is the Auditor In Charge.*

- Accounts Payable Audit: *Fieldwork is substantially complete. Anticipate raft report early July and issuance by mid-July. Philip Toby is the Auditor-In-Charge.*
- Utilities Extension Project Construction Audit: *Fieldwork is substantially complete. Anticipate draft report early July and issuance by the end of July. 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 48 currently outstanding or preliminarily reviewed. Total of all recommendations closed this month, previously closed, and outstanding is 178.

**Professional Development:**

- GAGAS 2024: The New Quality Management System

**FY24 Audit Plan Status** – To document updates to the Audit Plan – no changes for this period.

- Development Services – Planning Division: *On hold until new DS Director hired.*
- Parks and Recreation – Special Populations 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.*
- Finance 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.*
- 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.*
- NEW CCFD ISO Pre-review Assistance: *Added as a special project at the request of CCFD.*

**Focus for the next period:**

- Continue work on FY24 audits from approved audit plan and additions.
- Finalize FY25-FY27 Strategic and Audit Plans with Council approval.

**Member Comments**

Discussion held regarding:

- Public Input
- Police or Attorney present in future meetings
- Public sitting at table

**Time and Place of Next Meeting**

The next Audit Committee meeting will be held on Wednesday, September 11, 2024, at 2:00 p.m. in Conference Room 220A.

Deputy Financial Services Director Feast distributed the Annual Comprehensive Financial Report (ACFR) and Popular Annual Financial Report (PAFR) to the committee.

Discussion held regarding:

- Awards won for the ACFR, PAFR, and Budget Book
- Triple Crown Award

Discussion held regarding the Triple Crown Award.

**Motion to Adjourn**

There being no further business, the meeting adjourned at 3:00 p.m.

Submitted by,

Sheri Rhine  
Recording Secretary

**Item Number:** 6.A.  
**Meeting Date:** 9/11/2024  
**Item Type:** BUSINESS

**AGENDA REQUEST FORM**  
CITY OF CAPE CORAL



**TITLE:**

City Auditor's Office Update Report - City Auditor Russel

**SUMMARY:**

Backup Forthcoming

**ADDITIONAL INFORMATION:**

**ATTACHMENTS:**

<b>Description</b>	<b>Type</b>
1. City Auditor's Update Report September 2024	Backup Material



TO: Mayor Gunter and Council Members  
FROM: Andrea R. Russell, City Auditor *arr*  
DATE: September 10, 2024  
SUBJECT: Update of City Auditor's Office (CAO) Activities 8/6/2024 – 9/10/2024

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**External Auditors Mauldin & Jenkins (M&J): Update provided as of 8/29/2024:**

- FY24 Charter School Audit - We are in the middle of fieldwork performance for this audit. The City provided us with the current trial balance on Friday and we have been onsite this week performing testing. Substantially all information requested has been provided by the City and we are working through the information and audit file. Overall, we have been extremely happy with the City's information provided and responsiveness to our questions and requests. Single audit has also been identified and started. We anticipate receiving final availability revenue adjustments next week and anticipate receiving the first draft of the statements in mid-September.
- FY24 City Audit - For the City ACFR audit, we have been provided access to the prior auditor work papers and we have completed our review. We have obtained system access to be able to obtain information via the system and we have performed substantial systems understanding procedures and walkthroughs in conjunction with the Charter School audit. We have completed the build out of the request listings and this information will be live with the City this week. More planning will continue to be conducted leading up to year end including performance of inventory observations where appropriate. We are expecting to receive the final TB around the end of December, and we anticipate final audit fieldwork to start toward the middle of January. We plan to schedule an audit kickoff meeting around the first week in December to further discuss the upcoming audits.

**Complete**

- Building Fund Audit - Issued 8/21/2024.

**In Progress**

- Utilities/ITS - North Reverse Osmosis (RO) Plant Operating Technology Audit – In initial planning phase. Entrance kick off meeting is scheduled for 9/10/2024. Tim DiSano is the Auditor-In-Charge.
- Financial Services - Major Project Procurement Process Audit - In initial planning phase. Entrance kick off meeting was 9/4/2024. Andrea Russell is the Auditor-In-Charge.
- Emergency Management and Resilience - Disaster Management and Emergency Services Consultant Audit - In initial planning phase. Entrance kick off meeting was 9/3/2024. Andrea Russell is the Auditor-In-Charge.

- CCFD ISO Review (Non-Audit Service) - In planning phase. Kick off meeting is scheduled for 9/10/2024. There is no Auditor-In-Charge because this is being performed as a Non-Audit Service. The City Auditor, Deputy City Auditor, and one Senior Auditor are assigned to the project.
- Audit Hotlines - Currently have three audit hotline calls in progress.

**Outstanding Post Audit Reviews (PARs):**

See attachment for PAR Report. Five recommendations closed this month. There are 47 currently outstanding or preliminarily reviewed. Total of all recommendations closed this month, previously closed, and outstanding is 189, this includes nine new recommendations from three recently closed audits (Building Fund, Accounts Payable and UEP Construction.)

**Professional Development:**

Training Program	Sponsor	City Auditor	Deputy City Auditor	3 Senior Auditors
2024 Florida State and Local Government Training Academy	Clifton, Larson, Allen	7.5	7.5	22.5
Auditing for Fraud in Government Procurement & Contracting	Yellowbook-CPE <sup>1</sup> .com	N/A	2	6
<b>CPE Total Hours</b>		<b>7.5</b>	<b>9.5</b>	<b>28.5</b>

**FY24 Audit Plan Status** - To document updates to the Audit Plan - *Changes in BOLD UPDATED 8/29/2024.*

AUDIT PLAN	Notes/Comments
Development Services - Planning Division	On hold until new DS director hired. <b>Director expected in October 2024</b>
Parks and Recreation - Special Population Program	Completed.
Major Project Pre-consent Agenda Procurement Process (Citywide)	<b>In progress</b>
Utilities/Information Technology Systems - North Reverse Osmosis Plant Operating Technology	<b>In progress</b>
Capital Improvement Projects - Utilities Extension Project North 1 West Construction	Completed.
Public Works - Stormwater Division Right of Way Inspection and Permitting Process	Pushed to FY25 due to addition of Disaster Management and Emergency Services Consultant Audit.
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.
ADDITIONS	Notes/Comments
CCFD Asset Management Software Audit	Completed. Addition to the plan after CCFD Fleet audit.
Building Fund Compliance Audit	<b>Completed.</b>
Accounts Payable	Completed.
NEW CCFD ISO pre-review assistance	Added as a special project at the request of CCFD <b>In progress</b>
Disaster Management and Emergency Services Consultant Audit.	<b>In progress</b>

<sup>1</sup> Continuing Professional Education

**Other Items:**

- Congratulate Philip Toby and Joseph Devone for their promotion to Senior Auditor.
- Continue work on FY24 audits from approved Audit Plan and additions.
- Begin performance evaluation process. City Auditor special public meeting for review is 10/2/2024.

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 September 2024

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

Outstanding Post Audit Review (PAR) Status Report September 2024

CLOSED THIS PERIOD		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
UEP Construction Audit	FINDING 2024-02: Documentation of City review of Construction, Engineering, and Inspections (CEI) Inspection Reports Needs Improvement.	2024-02: Monitor CEI Lead Inspector approval of DFRs to ensure adherence to workflow.	Closed-Verified	8/5/2024		David Hyyti	90 day metric was met. Documentation was available on 8/5/24 when audit report was issued. Testing completed and submitted for final on 8/26/24 which is within the 90 day requirement recorded as CAO review date. Supporting documentation is located in the PAR for this recommendation.		11/5/2024	8/5/2024	9/26/2024	52
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	Closed-Verified	6/28/2024		Alicia Pearce Smith; Damon Grant; Matthew Williams	90 day metric was met. We requested additional supporting documentation from PW on 7/22/24. Supporting documentation was received on 7/30/24 and 7/31/24. Review of supporting documentation and submission for final review on 8/22/24 which is within the 90 day requirement recorded as the CAO review date.		9/27/2024	7/31/2024	8/26/2024	26
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	Closed-Verified	6/3/2024		Alvin Henderson; Ryan Lamb	90 day metric was met. We requested additional supporting documentation from EM on 7/11/24. Supporting documentation was received on 7/23/24 and 8/15/24. Review of supporting documentation and submission for final review on 8/21/24 which is within the 90 day requirement recorded as the CAO review date.		9/3/2024	8/15/2024	8/26/2024	11
Parks & Recreation Special Populations Program	2024-03: Daily Vehicle Checks Are Not Documented	2024-03a: Fully complete all sections of the daily vehicle checklist.	Closed-Verified	5/31/2024		Joe Petrella; Lucille Vaillancourt-Kreider	Created Electronic form for staff with handheld device to enter information daily for vehicle checklistForm created in smartsheets to collect the dataPolicy created for staff and trained.		8/30/2024	7/25/2024	8/2/2024	8
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.	Closed-Verified	5/31/2024		Joe Petrella; Lucille Vaillancourt-Kreider	Report		8/30/2024	7/25/2024	8/2/2024	8
<b>TOTAL CLOSED</b>			<b>5</b>									
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
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	152.00	Matthew Arsenaull; Michelle Hoffmann	No change.		12/2/2024			
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	92.00	Bogdan Cymek; Jennifer Ingram; Matt Grambow	Meeting on 9/3 cancelled due to scheduling conflict. Meeting to discuss outstanding recommendations rescheduled to 9/6		12/2/2024			
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	92.00	Bogdan Cymek; Jennifer Ingram; Matt Grambow	Meeting on 9/3 cancelled due to scheduling conflict. Meeting to discuss outstanding recommendations rescheduled to 9/6		12/2/2024			
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	92.00	Bogdan Cymek; Jennifer Ingram; Matt Grambow	Meeting on 9/3 cancelled due to scheduling conflict. Meeting to discuss outstanding recommendations rescheduled to 9/6		12/2/2024			
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	92.00	Bogdan Cymek; Jennifer Ingram; Matt Grambow	Meeting on 9/3 cancelled due to scheduling conflict. Meeting to discuss outstanding recommendations rescheduled to 9/6		12/2/2024			
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	92.00	Bogdan Cymek; Jennifer Ingram; Matt Grambow	Meeting on 9/3 cancelled due to scheduling conflict. Meeting to discuss outstanding recommendations rescheduled to 9/6		12/2/2024			
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	92.00	Bogdan Cymek; Jennifer Ingram; Matt Grambow	Meeting on 9/3 cancelled due to scheduling conflict. Meeting to discuss outstanding recommendations rescheduled to 9/6		12/2/2024			

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	92.00	Alicia Pearce Smith; Damon Grant; Matthew Williams	CAO provided with updated P&P draft on 8/30/24. P&P draft is still being finalized. CAO will continue to monitor progress. CAO will test P&P once finalized.		12/2/2024			
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	61.00	Alicia Pearce Smith; Damon Grant; Matthew Williams	Real Estate has a plan in place for electronic maintenance of records - currently developing P&P. CAO provided with updated P&P draft 8/30/24. CAO will continue to monitor progress. CAO will test P&P once finalized.		10/1/2024			
Prior Audit Recommendations Follow Up Audit (Citywide)	2024-01 Procurement Training	2024-01 Procurement Training	Management Response-Accepted	7/1/2024	61.00	Crystal Feast; Mark Mason; Suzanne Lopez	For this year's annual CAB training, SABA was utilized registration. In person training will take place in July and August. From these trainings, Procurement will work with the Training & Development Coordinator to develop "How To" videos. These videos will be housed in SABA and made available to CABs. Annual training and communication will remain in person, as this has been determined to be the most effective form of training given the detailed topic. We expect videos in SABA by the end of year or sooner.		12/2/2024			
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	61.00	Crystal Feast; Mark Mason; Suzanne Lopez	A draft has been developed; however, we are holding off on finalizing until certain elements can be vetted and validated for completeness during the upcoming fiscal yearend/quarter yearend procedures. Final procedures will be completed by 9/30/24, with an		12/2/2024			
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	61.00	Joe Petrella; Lucille Vaillancourt-Kreider	The retrack system did not work for participants. We have reached out to IT to work with Tyler Time and Attendance to resolve this issue. New date would be 10/1/24 for implementationDear Lucille,Thanks for reaching out to IT support.This is to inform you that your incident INC-2321452 has been received by our Team.Your ticket will be reviewed shortly. INC-2321452 - Tyler Munis Time and Attendance ProjectTo view the status of your ticket and use it as a reference during future interactions, please visit <a href="https://cocc.freshservice.com/helpdesk/tickets/2321452">https://cocc.freshservice.com/helpdesk/tickets/2321452</a> Thank you for your patience.Sincerely,City of Cape Coral - ITS Helpdesk Support Team		10/1/2024			
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	61.00	Crystal Feast; Mark Mason; Suzanne Lopez	Management made the decision to consolidate AR 58, 15, and 17. There are areas within the ARs (i.e. comp time, overtime, accruals, rounding of worked time, etc.) that needed to be thoroughly vetted to ensure the new HR and payroll system was calculating properly for all pay groups and working as intended before we could move forward with the consolidation. This vetting period took longer than anticipated and included staff working with Tyler support to work through setting changes that were needed. Now that we have completed a reasonable vetting period and have been able to test all elements of the ARs, we can move forward with the consolidation. I don't believe this could have been done sooner. Because of this, I am requesting an extension of this due date to 9/30/2024.		12/30/2024			
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	1.00	Crystal Feast; Mark Mason; Suzanne Lopez		9/5/24 - Interim Finance Director is working with Procurement to establish a method to implement recommendation.	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; Matthew Williams	CAO provided with updated P&P draft and trial OnBase monitoring forms 8/30/24 – documents address areas identified in recommendation. CAO will continue to track progress - will test when finalized		11/30/2024			

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 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			
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			
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	9/3/2024 deadline not met. AR is currently under review in Power DMS and will need to following the steps of the CMs office AR workflow chart.		12/3/2024			
UEP Construction Audit	FINDING 2024-01: Citizen Complaint Policies and Procedures Need Improvement	2024-01: Update the existing "Resident Correspondence Workflow" and "City Approved PIO mail procedures" to ensure conformity for 2022.02.3 Update the policies and procedures manual to include project cost estimation and tracking - New System Cartegraph	Management Response-Accepted	9/6/2024	N/A	David Hyyti			12/6/2024			
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; Damon Grant; Matthew Williams			12/30/2024			
Building Fund Audit	2024-01 Fund Balance Does Not Comply With FSS	2024-01 Fund Balance is Not In Compliance with FSS	Management Response-Accepted	9/30/2024	N/A	Crystal Feast			12/30/2024			
Financial Services - Accounts Payable Audit	2024-01: Certified Agency Buyers and Accounts Payable Staff Guidance and Training Needs Improvement	2024-01a: Establish policies and procedures that addresses AP staff fraud awareness training requirements.	Management Response-Accepted	9/30/2024	N/A	Crystal Feast; Suzanne Lopez			12/30/2024			
Building Fund Audit	2024-02 Building Fund Expenditure Support Needs Improvement	2024-02 Building Fund Expenditure Support Needs Improvement	Management Response-Accepted	9/30/2024	N/A	Crystal Feast	Management Response accepted		12/31/2024			
Financial Services - Accounts Payable Audit	2024-02 Vendor Creation and Maintenance Need Improvement	2024-02a: Formally document the process for vendor creation that clearly defines roles and responsibilities and establishes segregation of duties for vendor creation, approval, and proper procedures for changes to the VMF.	Management Response-Accepted	9/30/2024	N/A	Crystal Feast; Suzanne Lopez			12/30/2024			
Building Fund Audit	2024-03 Payroll Expenditure Allocation Process Needs Improvement	2024-03a Building Fund Payroll Expenditure Allocation Process Needs Policy and Procedures (Procedures)	Management Response-Accepted	9/30/2024	N/A	Crystal Feast			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			



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
Financial Services - Accounts Payable Audit	2024-01: Certified Agency Buyers and Accounts Payable Staff Guidance and Training Needs Improvement	2024-01b: Formalize AP processing guidelines for department management and CABs to ensure compliance with policies and procedures and FSS.	Management Response-Accepted	12/31/2024	N/A	Crystal Feast; Suzanne Lopez			3/31/2025			
Financial Services - Accounts Payable Audit	2024-02 Vendor Creation and Maintenance Need Improvement	2024-02b: Develop and document policies and procedures for monitoring the VMF on a regular basis to minimize inaccurate or fraudulent payments.	Management Response-Accepted	12/31/2024	N/A	Crystal Feast; Suzanne Lopez			3/31/2025			
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			
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			
<b>TOTAL OUTSTANDING</b>		<b>36</b>										
<b>For the Recommendations noted below with a state of Reviewed Preliminary- the CAO needs more time to be able to test implementation. While some of these are considered past due, tracking in accordance with the anticipated completion date is on hold until more data is available for testing or closure.</b>												
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
Bureau of Fire Prevention Audit	2022-01 Fire Inspections Process Needs Review	2022-01a: Develop Automated Scheduling Methodology	Reviewed-Preliminary	9/29/2023	N/A	Linda Kurzmann; Mike Russell; Ryan Lamb	June 5, 2024 update: Three fire inspectors and one plans examiner were hired. The new hires are in orientation and are not ready to be released on their own. CCFD is currently at 2-3 days for inspections and have restarted high-hazard annual inspections. CAO will check for a status update in 90 days and potentially test occupancy inspections again in September 2024.		10/10/2024			
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	N/A	Linda Kurzmann; Mike Russell; Ryan Lamb	A moratorium on fees until October 1st is in place. Fire plans on readdressing the Fire fees in FY25.		10/10/2024			
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	N/A	Bogdan Cymek; Jennifer Ingram; Matt Grambow	CAO to perform testing of information for closure.		12/2/2024			

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
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	Reviewed-Preliminary	4/1/2024	N/A	Matthew Arseneault; Michelle Hoffmann	CAO to perform testing once sufficient time has past to have data to review.		10/1/2024			
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	N/A	Joe Petrella; Lucille Vaillancourt-Kreider	CAO will follow up with Special Pops by October 15, 2024 and verify if there are any new hires and if appropriate hiring documentation has been obtained as there are no new hires since completion of the audit.		10/15/2024			
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	N/A	Joe Petrella; Lucille Vaillancourt-Kreider	Currently not enough data for testing. Membership Program implemented in RecTrac per 7/1 mgmt. update. July will be trial of system. CAO to test report reviews in conjunction with test of automated system by 10/1/24 once sufficient data is available.		10/1/2024			
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.	Reviewed-Preliminary	4/30/2024	N/A	Joe Petrella	Revised P&P received and example of smart sheet provided as of 5/10/24. CAO to perform testing on the revised P&P in the fall of 2024 once enough time has passed to have sufficient supporting documentation available to review.		10/1/2024			
Fire Fleet Rolling Stock	2023-02 CCFD Fleet Apparatus Issue Tracking Needs Improvement	2023-02 CCFD Fleet Apparatus Issue Tracking Needs Improvement	Reviewed-Preliminary	5/30/2024	N/A	Mike Russell; Ryan Lamb	Unable to close recommendation at this time. Reviewed alerts in PSTrax and did not see evidence of communication within department, nor Fleet work order numbers entered into PSTrax. Will test again in the future.		12/2/2024			
Fire Fleet Rolling Stock	2023-03 Apparatus Preventative Maintenance Is Not Performed In Accordance with Policy	2023-03a Document manufacturer PM schedule	Reviewed-Preliminary	5/30/2024	N/A	Mike Russell; Ryan Lamb	Unable to close recommendation at this time. Reviewed monthly PM reports and noted PMs extended past guidelines set in new SOG. No written approvals were provided as stated in new SOG. Will test again in the future.		12/2/2024			
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.	Reviewed-Preliminary	6/28/2024	N/A	Alicia Pearce Smith; Damon Grant; Matthew Williams	Policies and procedures were created. Reports will be requested and reviewed by December 2024 to determine compliance with policies and procedures.		12/31/2024			
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	Reviewed-Preliminary	6/28/2024	N/A	Alicia Pearce Smith; Damon Grant; Matthew Williams	Policies and procedures were created. Reports will be requested and reviewed by December 2024 to determine compliance with policies and procedures.		12/31/2024			

<b>TOTAL REVIEWED PRELIMINARY</b>	<b>11</b>
<b>TOTAL CLOSED THIS PERIOD</b>	<b>5</b>
<b>TOTAL OUTSTANDING AND REVIEWED PRELIMINARY</b>	<b>47</b>
<b>CLOSED NO LONGER APPLICABLE (NOT INCLUDED IN REPORT AND NO FOLLOW-UP REQUIRED)</b>	<b>3</b>
<b>CLOSED PREVIOUSLY (not shown on this report)</b>	<b>134</b>
<b>TOTAL OF ALL</b>	<b>189</b>