



1015 Cultural Park Blvd.
Cape Coral, FL 33990

AGENDA

MEETING OF THE CITY OF CAPE CORAL AUDIT COMMITTEE

November 13, 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 - September 11, 2024
- 6. BUSINESS**
 - A. City Auditor's Office Update Report - City Auditor Russell
 - B. Discussion of 2025 Meetings Schedule
 - C. Recognition
- 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: 11/13/2024
Item Type: Approval of Minutes

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:

Meeting Minutes - September 11, 2024

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 11, 2024 | Backup Material |

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

Wednesday, September 11, 2024

Conference Room 220A

2:00 p.m.

The meeting was called to order at 2:00 p.m. by Recording Secretary Rhine.

ROLL CALL: Cochrane, Hiatt, and Alternate Member Botterbusch were present. Member Hayden arrived at 2:51 p.m. Members Austin and Stevens were excused.

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

Recording Secretary introduced newly appointed Alternate Member Botterbusch and requested she provide her background.

Alternate Member Botterbusch provided a brief background.

Recording Secretary Rhine opened the floor for nominations for Chair Pro Tem.

Committee Member Cochrane nominated Member Hiatt as Chair Pro Tem.

Committee Member Cochrane moved, seconded by Committee Member Botterbusch, to appoint Jill Hiatt to serve as Chair Pro Tem. Voice Poll: All "ayes." Motion carried.

Recording Secretary Rhine passed the gavel to newly appointed Chair Pro Tem Hiatt.

CHANGES TO AGENDA / ADOPTION OF AGENDA

Committee Member Cochrane moved, seconded by Committee Member Botterbusch, to Adopt the Agenda, as presented. Voice Poll: All "ayes." Motion carried.

Public Input

No speakers.

APPROVAL OF MINUTES

Meeting Minutes – July 10, 2024

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

BUSINESS

City Auditor’s Update Report - City Auditor Russell

City Auditor Russell reviewed the City Auditor’s Office Update 8/6/2024 through 9/10/2024 dated September 10, 2024, which was emailed to the Committee and was posted online as follows:

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 ACR 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.*

Discussion held regarding the new and previous external auditors.

Complete - Internal Staff:

- Building Fund Audit – issued 8/21/2024.

Discussion held regarding replaced systems.

In Progress - Internal Staff:

- 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.*

Discussion held regarding:

- Emergency Management and Resilience Department
- Emergency Management and Resilience – Disaster Management and Emergency Services Consultant Audit.
- 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.*

Discussion held regarding audit hotline calls.

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.)

Discussion held regarding:

- Outstanding Post Audit Reviews Report
- Management response to recommendations
- Travel Audit
- City Audit office staffing
- Internal audit metrics
- Ranking of findings

Professional Development:

- 2024 Florida State and Local Government Training Academy
- Auditing for Fraud in Government Procurement & Contracting

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

- Development Services – Planning Division: *On hold until new DS Director hired. **Director expected in October 2024***
- Parks and Recreation – Special Populations Program - Completed
- Major Project Pre-consent Agenda Procurement Process (Citywide) – **In progress**
- Utilities/Information Technology Systems – North Reverse Osmosis Plant Operating Technology – **In progress**
- 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.*
- 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
- CCFD Asset Management Software Audit: *Completed. Addition to the plan after CCFD Fleet audit.*
- Building Fund Compliance Audit: **Completed.**
- Accounts Payable: *Completed.*
- NEW CCFD ISO Pre-review Assistance: *Added as a special project at the request of CCFD. **In progress.***
- Disaster Management and Emergency Services Consultant Audit: **In progress.**

Discussion held regarding City Auditor Office Staff.

Other Items:

- Congratulate Philip Toby and Joseph Devone for their promotions to Senior Auditor.

Discussion held regarding staff members promotion and knowledge.

- 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.

Discussion held regarding:

- Performance evaluation process
- 10/2/2024 Council Special Meeting
- New Council Audit Member

Member Comments

Discussion held regarding Emergency Management and Resilience – Disaster Management and Emergency Services Consultant Audit.

Time and Place of Next Meeting

The next Audit Committee meeting will be held on Wednesday, November 13, 2024, at 2:00 p.m. in Conference Room 220A.

Motion to Adjourn

There being no further business, the meeting adjourned at 2:55 p.m.

Submitted by,

Sheri Rhine
Recording Secretary

| | |
|----------------------|-------------------|
| Item Number: | 6.A. |
| Meeting Date: | 11/13/2024 |
| 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 239-242-3380

ATTACHMENTS:

| Description | Type |
|--------------------------------|-----------------|
| ▣ 1. CAO Monthly Update Report | Backup Material |



TO: Mayor Gunter and Council Members
FROM: Andrea R. Russell, City Auditor *ARD*
DATE: November 12, 2024
SUBJECT: Update of City Auditor's Office (CAO) Activities 10/9/2024 – 11/12/2024

External Auditors Mauldin & Jenkins (M&J): Update provided as of 11/5/2024:

FY24 City/CRA/Pension Plan Audits – For the City ACFR¹ audit, we have performed inventory physical observations at year end. We were on site with the City last week (the last week of October) and reviewed all audit request listings with the finance team. We have obtained from the City and sent out year-end audit confirmation requests. We've discussed the utilization and planned usage of the City internal audit staff (accounts payable and payroll areas). We've built out our debt / capital assets / lease / and SBITA² schedules and work papers to be ready for when current year actual information is provided.

For the Pension audits-we've obtained the City's year-end investment holdings and have performed valuation testing on select items within the portfolio.

We have also received and reviewed the City's preliminary Schedule of Federal Awards to plan for the required single audit major program testing. We are still anticipating receiving the final Trial Balance around the end of December. We anticipate final audit fieldwork to start toward the middle of January. We intend to schedule an audit kickoff meeting around the first week in December to further discuss the upcoming audits with City personnel.

In Progress (Note: Overall due to city closures of approximately two weeks because of hurricane/weather activity, we are slightly off schedule in audit work.)

- Utilities/Information Technology Systems - North Reverse Osmosis (RO) Plant Operating Technology Audit – Planning is substantially complete. Fieldwork will begin in the upcoming weeks. Tim DiSano is the Auditor-In-Charge.
- Financial Services - Major Project Procurement Process Audit – Planning is substantially complete. Fieldwork will begin in the upcoming weeks. Andrea Russell is the Auditor-In-Charge.
- Lake Kennedy Project Close Out Audit – Planning in progress. The entrance meeting and initial walkthrough are scheduled in the upcoming weeks. This audit replaces the Emergency

¹ Annual Comprehensive Financial Report

² Subscription Based Information Technology Agreements

Management and Resilience Consultant Audit that was placed on hold due to weather events. Joe Devone is the Auditor-In-Charge.

- CCFD ISO³ Review (Non-Audit Service) – *CCFD continues to accumulate and organize data for us to use in the calculations. There has been a slight delay in the process due to the recent weather events and certain CCFD staff deployment to assist with cleanup and other efforts related to the events. Completion has been pushed to the end of November. 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 one audit hotline call in progress. Two were closed.*
- **ON HOLD** Emergency Management and Resilience - Disaster Management and Emergency Services Consultant Audit – *Placed audit on hold due to weather events that have delayed work overall. This audit has been replaced with another from the FY25 audit plan. Andrea Russell is the Auditor-In-Charge.*

Outstanding Post Audit Reviews (PARs):

See attachment for PAR Report. Four recommendations closed this month. There are 41 currently outstanding or preliminarily reviewed. Total of all recommendations closed this month, previously closed, and outstanding is 189.

Professional Development:

| Training Program | Sponsor | City Auditor | Deputy City Auditor | One Senior Auditor |
|--------------------------|----------------------------------|---------------------|----------------------------|---------------------------|
| Leading an Audit Project | Yellowbook-CPE ⁴ .com | N/A | N/A | 27 |
| CPE Total Hours | | N/A | N/A | 27 |

³ Insurance Services Office

⁴ Continuing Professional Education

FY24 Final Action/Carryover Status – report on audits and audit plan for audits started in FY24 that carried over into FY25.

| FY24 FINAL ACTION/CARRYOVER STATUS | |
|---|---|
| FY24 AUDIT PLAN | Notes/Comments |
| Development Services (DS) - Planning Division | 11/1/2024 Met with new DS director 10/2024. Discussed performing Code audit in place of this. |
| Major Project Pre-consent Agenda Procurement Process (Citywide) | In progress |
| Utilities/Information Technology Systems - North Reverse Osmosis Plant Operating Technology | In progress |
| Public Works - Stormwater Division Right of Way Inspection and Permitting Process | 11/1/2024 Considering another Stormwater operations audit due to recent flooding issues citywide |
| Financial Services - Grants Process | Pushed to later. Potential start after the Building fund or AP audit is complete. Potential filler after ACFR is complete- March/April 2025 |
| ADDITIONS | |
| | Notes/Comments |
| NEW CCFD ISO pre-review assistance | Added as a special project at the request of CCFD. DELAYED DUE TO WEATHER EVENTS. ANTICIPATED COMPLETION END OF NOVEMBER |
| EM ⁵ & Resilience- Disaster Management and Emergency Services Consultant Audit. | 11/1/2024 ON HOLD DUE TO WEATHER EVENTS. |
| ⁵ - Emergency Management | |

FY25 Audit Plan Status

| FY25 AUDIT PLAN | |
|---|--|
| FY25 AUDIT PLAN | Notes/Comments |
| Capital Improvement Projects-Lake Kennedy Final Project Audit | Started 10/2024 to replace EM ⁵ & Resilience- Disaster Mgt & Emergency Services Consultant audit (FY24). In progress. |
| Utilities/Information Technology Systems - North Reverse Osmosis Plant Operating Technology | Started ahead of FY25 schedule end of FY24. In progress. |
| CCFD Station Renovation versus New Build | |
| CCPD-Training Facility and Processes | |
| CDBG-DR Compliance | |
| City Clerk-Records Management | |
| Development Services-Code Compliance Operations | |
| Financial Services-Payroll Process and Implementation | |
| Financial Services-Travel | |
| Human Resources-Benefits Enrollment and Administration | |
| Parks and Recreation/Public Works-Operation Sparkle | |
| Public Works-Fleet Management Preventative Maintenance | |
| Public Works-Solid Waste Operations | |
| ⁵ - Emergency Management | |

Other Items:

- Continue to complete FY24 audits in progress and begin FY25 audits.
- Office renovations/expansion substantially complete. Acquiring furniture and fixtures.
- Two Internal Auditor positions posted 10/15 for 30 days. We have 9 candidates that have been referred for interviews out of 37 total applications received as of 11/1/2024. We are in the process of scheduling interviews now.

If you have any questions or comments regarding this memo, or any other matter in which this office may be of assistance, please contact me at 242-3380 or by email at ARussell@CapeCoral.gov.

Attachment: Outstanding PAR Status Report November 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 November 2024

CLOSED THIS PERIOD

| Project Name | Finding Title | Rank | 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 | High | 2024-12a Update Special Events processes to provide more organization and better oversight of events. | Closed-Verified | 4/30/2024 | | Danielle Beatty; 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. | | 12/2/2024 | 10/17/2024 | 10/22/2024 | 5 |
| Development Services Inspection Process Audit | 2023-04 Eliminate Manual Processing of Inspection and Permits | High | 2023-04a: Enter all Hurricane Ian permit and supporting results and documentation into the permitting software. | Closed-Verified | 3/1/2024 | | Bogdan Cyrnek; Jennifer Ingram; Matt Grambow | Meeting on 9/3 cancelled due to scheduling conflict. Meeting to discuss outstanding recommendations to be rescheduled. | | 12/2/2024 | 9/9/2024 | 10/21/2024 | 42 |
| ITS Security Audit | 2023-01 ITS Security Training Compliance and Monitoring Needs Improvement | High | 2023-01a: Formalize the cybersecurity training program and monitor compliance for all employees | Closed-Verified | 4/1/2024 | | Matthew Arsenault; Michelle Hoffmann | CAO to perform testing once sufficient time has past to have data to review. | | 12/2/2024 | 10/4/2024 | 10/21/2024 | 17 |
| Bureau of Fire Prevention Audit | 2022-01 Fire Inspections Process Needs Review | High | 2022-01a: Develop Automated Scheduling Methodology | Closed-Verified | 9/29/2023 | | Linda Kurzmann; Mike Russell; Ryan Lamb | 90 day metric was met. We requested status updates on additional staffing on 9/12/24. Information was received on 9/16/24. Testing completed and submitted for final review on 10/2/2024 which is within the 90 day requirement recorded as the CAO review date. Supporting documentation is located in the PAR for this recommendation. | | 10/10/2024 | 9/24/2024 | 10/7/2024 | 13 |
| TOTAL CLOSED | | | | 4 | | | | | | | | | |

OUTSTANDING

| Project Name | Finding Title | Rank | 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 |
|---|---|------|--|------------------------------|-----------------------------|--|---|--|--|------------------------|----------------------------|---------------------------|-----------------------------------|
| Development Services Inspection Process Audit | 2023-03 Processes and Monitoring of Failed inspections Need Improvement | High | 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 | 153.00 | Brett Limbaugh; Jennifer Ingram; Matt Grambow | New process implemented late August using software automated controls. CAO will follow-up once sufficient data is available to test. Will be tested in conjunction with 2023-03b | The CAO continues to meet monthly with DS. The new Director started 10/8 and is involved in getting these recommendations closed. These are very closely monitored by DS and the CAO. Due to recent staff changes and hiring as well as weather events implementations continues but other priorities have delayed completion of some items. | 3/20/2025 | | | |
| Development Services Inspection Process Audit | 2023-03 Processes and Monitoring of Failed inspections Need Improvement | High | 2023-03b: Utilize permitting and inspection software automated controls to ensure proper allocation of reinspection fees. | Management Response-Accepted | 11/30/2023 | 153.00 | Brett Limbaugh; Jennifer Ingram; Matt Grambow | New process implemented late August using software automated controls. CAO will follow-up once sufficient data is available to test. | The CAO continues to meet monthly with DS. The new Director started 10/8 and is involved in getting these recommendations closed. These are very closely monitored by DS and the CAO. Due to recent staff changes and hiring as well as weather events implementations continues but other priorities have delayed completion of some items. | 3/20/2025 | | | |

| Project Name | Finding Title | Rank | 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 |
|---|---|------|---|------------------------------|-----------------------------|--|--|---|---|------------------------|----------------------------|---------------------------|-----------------------------------|
| Development Services Inspection Process Audit | 2023-01 Develop Inspection Administrative Policies and Procedures | High | 2023-01a: Develop DS Building Division administrative policies and procedures. | Management Response-Accepted | 1/3/2024 | 153.00 | Brett Limbaugh; Jennifer Ingram; Matt Grambow | Department policies and procedures are expected to be submitted by December 20th. | The CAO continues to meet monthly with DS. The new Director started 10/8 and is involved in getting these recommendations closed. These are very closely monitored bu DS and the CAO. Due to recent staff changes and hiring as well as weather events implementatoins continues but other prioirities have delayed completion of some items. | 3/20/2025 | | | |
| Development Services Inspection Process Audit | 2023-01 Develop Inspection Administrative Policies and Procedures | High | 2023-01b: Develop DS Building Division inspector guidelines. | Management Response-Accepted | 1/3/2024 | 153.00 | Brett Limbaugh; Jennifer Ingram; Matt Grambow | Building division inspector guidelines are expected to be submitted by December 20th. | The CAO continues to meet monthly with DS. The new Director started 10/8 and is involved in getting these recommendations closed. These are very closely monitored bu DS and the CAO. Due to recent staff changes and hiring as well as weather events implementatoins continues but other prioirities have delayed completion of some items. | 3/20/2025 | | | |
| Development Services Inspection Process Audit | 2023-02 Utilize Contracts for All TPV's | High | 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 | 153.00 | Brett Limbaugh; Jennifer Ingram; Matt Grambow | DSD working with procurement to develop RFP to include additional services for third-party work requests. CAO to obtain updated timeline for completion at next monthly meeting. | The CAO continues to meet monthly with DS. The new Director started 10/8 and is involved in getting these recommendations closed. These are very closely monitored bu DS and the CAO. Due to recent staff changes and hiring as well as weather events implementatoins continues but other prioirities have delayed completion of some items. | 2/28/2025 | | | |
| Public Works Real Estate | 2023-01: Develop Real Estate Policies and Procedures | High | 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 | 122.00 | 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. | Discussed status of recommendation with PW Director. Established a deadline of 10/17/24 for receipt of draft P&P. No information has been provided. The PW director spoke to the responsible individual and requested the P&P for 10/25. Received info 11/4/24. CAO will be able to close out this recommendation after verification is performed. | 10/1/2024 | | | |
| Public Works Real Estate | 2023-01: Develop Real Estate Policies and Procedures | High | 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 | 153.00 | 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. | Discussed status of recommendation with PW Director. Established a deadline of 10/17/24 for receipt of draft P&P. No information has been provided. The PW director spoke to the responsible individual and requested the P&P for 10/25. A draft policies and procedures manual was received on 11/4; however, it is still labeled as a work in progress. | 12/2/2024 | | | |

| Project Name | Finding Title | Rank | 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) | 2024-01 Procurement Training | High | 2024-01 Procurement Training | Management Response-Accepted | 7/1/2024 | 122.00 | Crystal Feast; Suzanne Lopez | Updated review by date to 2/28/2025 because the videos won't be done until the end of the year. AR | CAO testing will be conducted in the future based on status updates. | 2/28/2025 | | | |
| Prior Audit Recommendations Follow Up Audit (Citywide) | 2024-02 Procurement Monitoring Procedures need to be performed | High | 2024-02a Procurement Monitoring procedures need to be performed | Management Response-Accepted | 7/1/2024 | 122.00 | Crystal Feast; Suzanne Lopez | Change review date to 1/30/2025 because new policies aren't effective until 10/1 and we will need data to test. | CAO testing will be conducted in the future based on status updates. | 1/30/2025 | | | |
| Prior Audit Recommendations Follow Up Audit (Citywide) | 2024-11 Comply with Administrative Regulation (AR) 58 – Overtime Management | High | 2024-11 Comply with AR 58 – Overtime Management. | Management Response-Accepted | 7/1/2024 | 122.00 | 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. | A draft of the consolidation of AR58, AR15, and AR17 was provided to HR for input and feedback. It is expected that the new AR will be provided to the Special Projects Coordinator by 11/15/24 for Director review. | 12/30/2024 | | | |
| Prior Audit Recommendations Follow Up Audit (Citywide) | 2024-02 Procurement Monitoring Procedures need to be performed | High | 2024-02b Procurement Monitoring needs to be performed- performance | Management Response-Accepted | 8/30/2024 | 62.00 | Crystal Feast; Mark Mason; Suzanne Lopez | Interim Finance Director is working with Procurement to establish a method to implement recommendation. | CAO needs to review submitted documentation. | 11/30/2024 | | | |
| Public Works Real Estate | 2023-02: Improvement Needed in the Administration and Monitoring of Leases | High | 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 | 61.00 | 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 and sufficient data becomes available. | Discussed status of recommendation with PW Director. Established a deadline of 10/17/24 for receipt of draft P&P. No information has been provided. The PW director spoke to the responsible individual and requested the info for 10/25. Received info 11/4/24. CAO will be able to close out this recommendation after verification is performed. | 11/30/2024 | | | |
| Prior Audit Recommendations Follow Up Audit (Citywide) | 2024-06 Update AR 20 | High | 2024-06 Update AR 20 in accordance with City policy. | Management Response-Accepted | 9/3/2024 | 58.00 | Kimberly Bruns | Department Head(s) review/comments timeframe has been met. Now routed to HR who forwards it to Union to determine if they have a review requirements. | AR G-13, previously AR 20, was reviewed by Connie Barron and sent back to the City Clerk's office on 11/1/24 for updates. | 12/3/2024 | | | |
| Financial Services Full Cost Allocation Audit | 2023-01 Full Cost Allocation Plan | Medium | 2023-01a Develop a formal stand alone CAP | Management Response-Accepted | 1/4/2024 | 31.00 | Crystal Feast; Suzanne Lopez | Budget has completed the implementation of a new full cost allocation software, which will be used to develop, maintain, and update the annual full cost allocation. It will also be used to create reporting that will be used in the annual Budget Book. The Full Cost Allocation starts on page 259 of the FY25 Proposed Budget Book, which can be found on the City's website. | Info received from Financial Services. CAO needs to review and update for closure if applicable | 12/30/2024 | | | |
| Building Fund Audit | 2024-01 Fund Balance Does Not Comply With FSS | High | 2024-01 Fund Balance is Not In Compliance with FSS | Management Response-Accepted | 9/30/2024 | 31.00 | Crystal Feast | Fund Balance review has been added to the Month-End Checklist used by the Accounting Division. The checklist has been attached. See Row 235. | CAO needs to review submitted documentation. | 12/30/2024 | | | |
| Financial Services - Accounts Payable Audit | 2024-01: Certified Agency Buyers and Accounts Payable Staff Guidance and Training Needs Improvement | Medium | 2024-01a: Establish policies and procedures that addresses AP staff fraud awareness training requirements. | Management Response-Accepted | 9/30/2024 | 31.00 | Crystal Feast; Suzanne Lopez | See attached policy that addresses staff training. Additionally, all A/P Staff have completed 2 hours of fraud awareness training as of 9/30/24. | CAO needs to review submitted documentation. | 12/30/2024 | | | |

| Project Name | Finding Title | Rank | 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 |
|--|--|--------|--|------------------------------|-----------------------------|--|--|--|---|------------------------|----------------------------|---------------------------|-----------------------------------|
| Building Fund Audit | 2024-02 Building Fund Expenditure Support Needs Improvement | Medium | 2024-02 Building Fund Expenditure Support Needs Improvement | Management Response-Accepted | 9/30/2024 | 31.00 | Crystal Feast | The Vendor that supplies the printers in DSD has been contacted and reprogramming of the printers has been arranged. However, given their availability, they were not able to come out before 9/30. As soon as a technician is available and work completed, I will add an additional update to the recommendation. | CAO to follow up with Finance for updated status. | 12/31/2024 | | | |
| Financial Services - Accounts Payable Audit | 2024-02 Vendor Creation and Maintenance Need Improvement | Medium | 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 | 31.00 | Crystal Feast; Suzanne Lopez | Attached are the expanded policies and procedures. The paragraph highlighted on page 1 addresses the audit recommendation. | CAO needs to review submitted documentation. | 12/30/2024 | | | |
| Building Fund Audit | 2024-03 Payroll Expenditure Allocation Process Needs Improvement | Medium | 2024-03a Building Fund Payroll Expenditure Allocation Process Needs Policy and Procedures (Procedures) | Management Response-Accepted | 9/30/2024 | 31.00 | Crystal Feast | The new payroll software has a systemic feature that allows for hours to be charged to a certain division or expenditure account, based on Munis Activity Codes. Since we have gone live in the new payroll system, DSD has not needed to utilize this feature. However, the City has used it to allocate hours to certain grant expenditure accounts. I have attached a screenshot of a timecard that identifies the Munis Activity along with the hours worked. This example confirms that the feature is working and that the City is taking advantage of it when there is an opportunity to do so. | CAO needs to review submitted documentation. | 12/30/2024 | | | |
| Parks & Recreation Special Populations Program | 2024-06: Facility Security Improvements Needed | High | 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 | 31.00 | Danielle Beatty; Joe Petrella | Staff is currently working with Matt Vilord in IT to procure the cameras and have submitted a request in On-Base for new doors through public works. This is a priority on our list and have made it clear to IT and PW that we need this project moved forward for safety and security purposes. I have asked staff to meet with both departments weekly and keep me updated on the progress of this project. | Per P&R Director: Matt Vilord in IT is arranging for an assessment of the facility for cameras to solicit a quote. We will update the audit again once the quote is received and have an ETA for install. | 12/30/2024 | | | |
| CCFD Use of Asset Management Software | FINDING 2024-01: Personal Protective Equipment (PPE) Tracking Within Asset Management Software Needs Improvement | High | 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 | | | 2/10/2025 | | | |
| CCFD Use of Asset Management Software | FINDING 2024-01: Personal Protective Equipment (PPE) Tracking Within Asset Management Software Needs Improvement | High | 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 | | | 2/10/2025 | | | |
| CCFD Use of Asset Management Software | FINDING 2024-02: PStrax alerts are not communicated efficiently and addressed timely | High | 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 | | | 2/10/2025 | | | |
| Financial Services - Accounts Payable Audit | 2024-01: Certified Agency Buyers and Accounts Payable Staff Guidance and Training Needs Improvement | Medium | 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 | Medium | 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 | | | |
| PW Facilities Management Audit | 2022-02 Strengthen work order process controls | High | 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 | Extension requested due to migration to OpenGov (FKA Cartegraph) will occur 10/1/24 | | 3/31/2025 | | | |

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|--|--|--------|--|------------------------------|-----------------------------|--|---|--|---|------------------------|----------------------------|---------------------------|-----------------------------------|
| Prior Outstanding Recommendations | 2020-03: EMAP Accreditation | High | 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 | | | |
| Parks & Recreation Special Populations Program | 2024-05: Improvements Needed for Time and Attendance Tracking and Billing | High | 2024-05a: Develop an automated process for tracking participant time to increase efficiency and reduce errors. | Management Response-Accepted | 7/1/2024 | N/A | Danielle Beatty; Joe Petrella | The Anticipated Revised Completion Date has been set to 1/15/2025 | | 4/15/2025 | | | |
| CCFD Use of Asset Management Software | FINDING 2024-03 Apparatus Swaps are not Tracked Within Asset Management Software | High | 2024-03a: Utilize the asset management software module to automate apparatus swaps. | Management Response-Accepted | 3/10/2025 | N/A | Mike Russell | | | 6/10/2025 | | | |
| CCFD Use of Asset Management Software | FINDING 2024-03 Apparatus Swaps are not Tracked Within Asset Management Software | High | 2024-03b: Provide training to engineers on the use of the apparatus swap module. | Management Response-Accepted | 3/10/2025 | N/A | Mike Russell | | | 6/10/2025 | | | |
| CCFD Use of Asset Management Software | FINDING 2024-04: Monitoring of Station Supply Inventory Needs Improvement | Medium | 2024-04: Define and implement a process for periodic monitoring of station supply orders | Management Response-Accepted | 3/14/2025 | N/A | Mike Russell | | | 6/16/2025 | | | |
| Parks & Recreation Special Populations Program | 2024-01: Limited Resources Limit Special Populations Ability to Provide Services to all Eligible Individuals | High | 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 | Danielle Beatty; Joe Petrella | City Council approved the Parks and Recreation Master Plan update on 10/16/24. Part of the master plan will be to address recreation programming needs throughout the community especially for special pops and therapeutic recreation. Initial discussion with staff are a need for two (2) additional staff members to focus solely on Therapeutic Recreation which will be a part of Parks and Recreations FY2026 budget request. Staff is also working with Lake Kennedy Racquet Center to offer pickleball and tennis programs for special populations in FY25. | | 12/30/2025 | | | |
| TOTAL OUTSTANDING | | | 32 | | | | | | | | | | |
| 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. | | | | | | | | | | | | | |
| Project Name | Finding Title | Rank | 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 | 2022-02 Fire User Fees Need to be Updated to align with Industry Standards | High | 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. | A meeting was held on 10/30/24 between Fire and DS to develop a scope of work on a new fees assessment. Waiting on update to update testing dates. | 10/10/2024 | | | |
| Development Services Inspection Process Audit | 2023-06 Daily Inspections exceed industry guidelines | Medium | 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 | Brett Limbaugh; Jennifer Ingram; Matt Grambow | CAO to perform testing of information for closure. | The CAO continues to meet monthly with DS. The new Director started 10/8 and is involved in getting these recommendations closed. These are very closely monitored by DS and the CAO. Due to recent staff changes and hiring as well as weather events implementation continues but other priorities have delayed completion of some items. | 12/2/2024 | | | |
| Parks & Recreation Special Populations Program | 2024-05: Improvements Needed for Time and Attendance Tracking and Billing | High | 2024-05b: Develop a process for review of information prior to the billing submission to the state. | Reviewed-Preliminary | 4/15/2024 | N/A | Danielle Beatty; Joe Petrella | Attendance data received October 24th. CAO needs to test data. | | 12/13/2024 | | | |

| Project Name | Finding Title | Rank | 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 |
|---|---|--------|--|----------------------|-----------------------------|--|--|---|--|------------------------|----------------------------|---------------------------|-----------------------------------|
| Fire Fleet Rolling Stock | 2023-02 CCFD Fleet Apparatus Issue Tracking Needs Improvement | High | 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 | High | 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 | High | 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 | High | 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 | | | |
| UEP Construction Audit | FINDING 2024-01: Citizen Complaint Policies and Procedures Need Improvement | Medium | 2024-01: Update the existing "Resident Correspondence Workflow" and "City Approved PIO mail procedures" to ensure conformity for reporting issues and compliance to policies and procedures. | Reviewed-Preliminary | 9/6/2024 | N/A | David Hyyti | Documents reviewed and testing to support implementation will be completed within 90 days from date supporting documentation received on 9/6/24 | | 12/6/2024 | | | |
| Police: Community Services Bureau - School Resource Officer Program Audit | 2023-02: School Resource Officer Staffing Levels | Medium | 2023-02: Develop and document a plan to hire additional SROs | Reviewed-Preliminary | 10/1/2024 | N/A | Martha Laforest; Tony Sizemore | | CAO needs to review supporting documentation received. | 1/1/2025 | | | |

TOTAL REVIEWED PRELIMINARY

9

TOTAL CLOSED THIS PERIOD

4

TOTAL OUTSTANDING AND REVIEWED PRELIMINARY

41

CLOSED NO LONGER APPLICABLE (NOT INCLUDED IN REPORT AND NO FOLLOW-UP REQUIRED)

3

CLOSED PREVIOUSLY (not shown on this report)

141

TOTAL OF ALL

189

Item Number: 6.B.
Meeting Date: 11/13/2024
Item Type: BUSINESS

AGENDA REQUEST FORM
CITY OF CAPE CORAL



TITLE:
Discussion of 2025 Meetings Schedule

SUMMARY:

ADDITIONAL INFORMATION:

ATTACHMENTS:

| Description | Type |
|---|-----------------|
| ▫ 1. 2025 Proposed Audit Committee Meeting Schedule | Backup Material |

AUDIT COMMITTEE

2025 Meetings Schedule

Meetings will be held on the **(2nd Wednesday)** of each month at 2:00 p.m. in **City Auditors Conference Room**, unless otherwise noted.

(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)

January 8

March 12

May 14

July 9

September 10

November 12

Proposed November 13, 2024