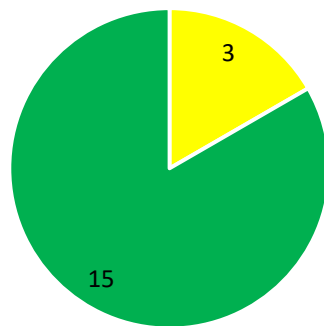


FY2019 City Auditor Update

FY19 Audit Results

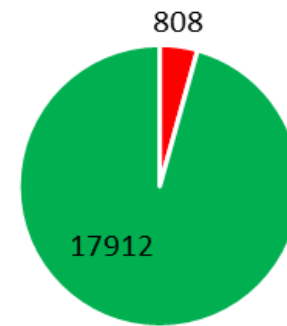
- ▶ Completed 92% of scheduled audit plan completed as of 6/30/19 three audits partially complete at the end of FY19

FY19 Audits/Projects Completed



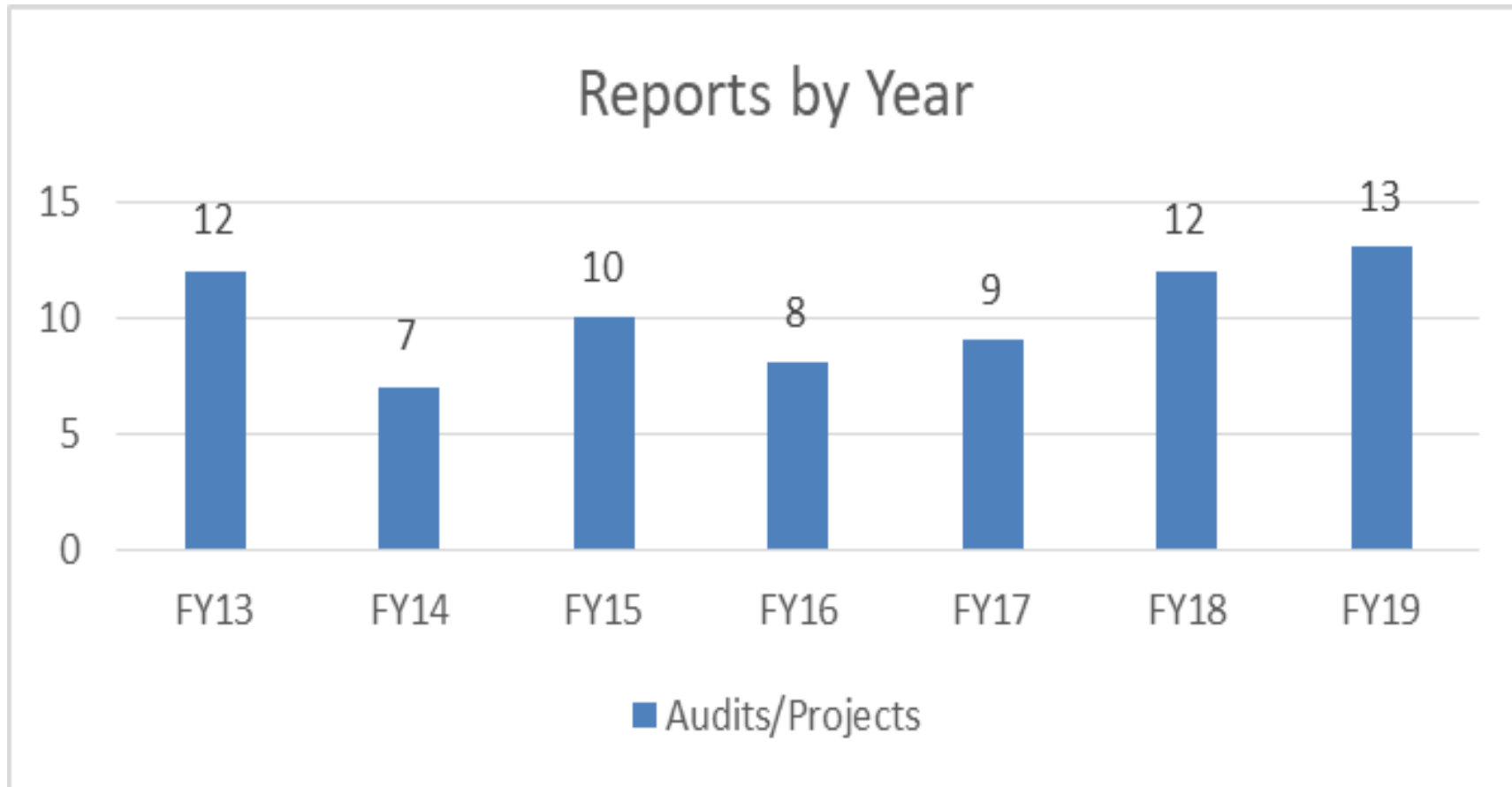
■ Partially Completed ■ Audits Completed

FY19 Audit Hours Planned vs Actual



■ Vacant - Positions ■ Filled - Positions

FY19 Audit Results



FY19 Audit Results

APA Comparative Cost	Report Issued
DPU Utility Street Cuts	Report Issued
DSS Finance	Report Issued
Annual Follow up	Report Issued
Cash Collections	Report Issued
DPU Contracts	Report Issued
External Audit Support	Complete
Payroll	Report Issued
Network Vulnerability	Report Issued
Fire Apparatus	Report Issued
PCARD Non Audit	Complete
CIP Special Audit	Report Issued
Children's Services Act	Report Issued
Police Property	Report Issued
Procurement Split Purchases	Report Issued
Permits & Inspections	In Process
Parking Administration	In Process
Fire OT & Special Event Staffing	In Process

FY19 Audit Results

- ▶ Completed conversion to our new Pentana audit software.
- ▶ Audit recommendations received a 97% concurrence rate (81/83).
- ▶ As of Sept. 30, 2018 annual follow up report - 55% of open recommendations implemented the highest single year rate since FY11.
- ▶ Jan 1, 2012 - March 31, 2019 310 out of 435 (71%) recommendations implemented. The bulk of open issues (85) are recently issued since FY18.

FY19 Audit Results

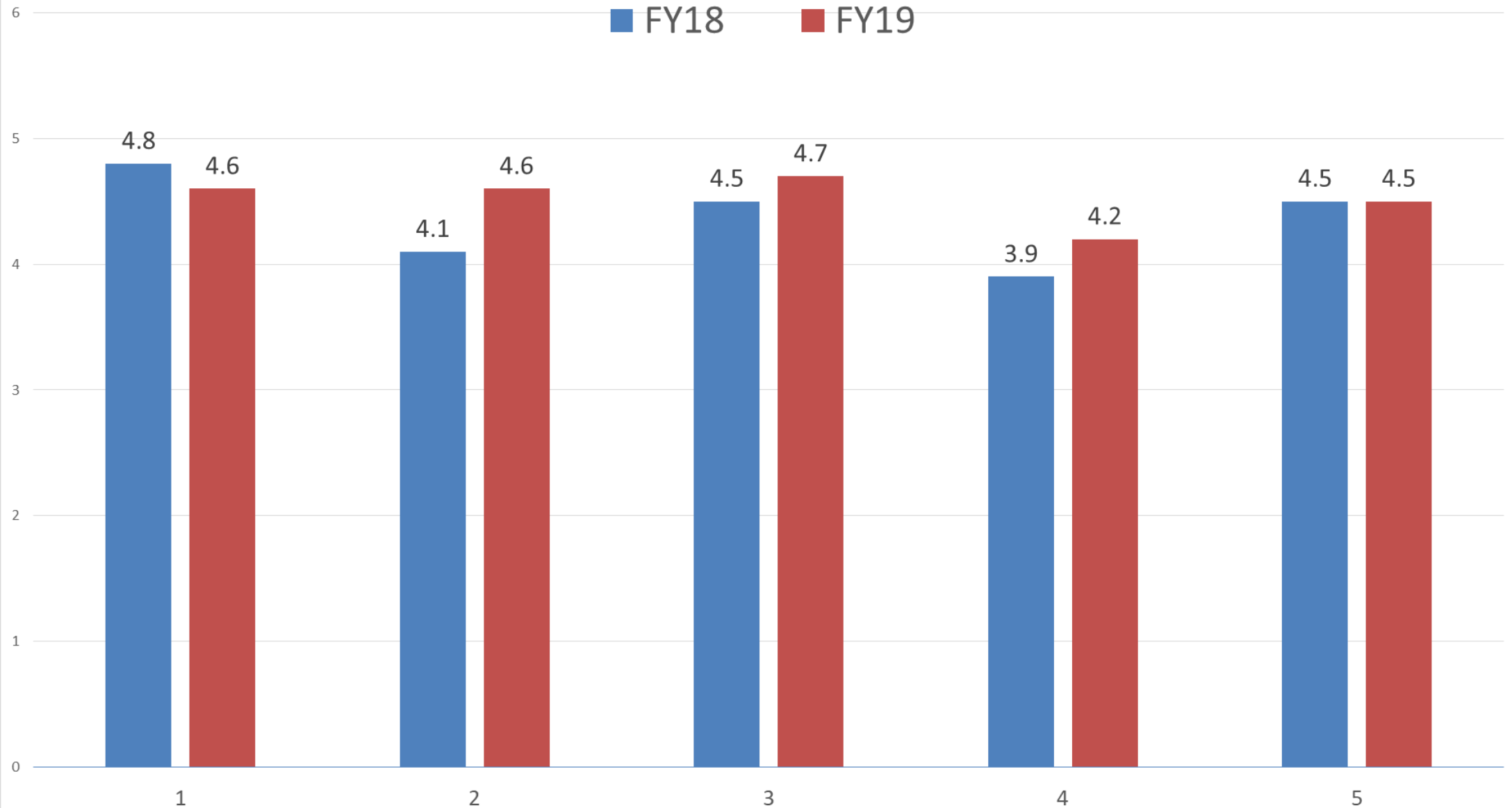
- ▶ Continue to maintain compliance to Government Audit Standards and our next peer review will be in 2020.
- ▶ Comprehensive update of Policy/Procedures manual to comply with new Government Audit Standards issued by GAO.
- ▶ Audits identified \$1.4 million of cost savings/dollar impacts.
- ▶ Staff met performance target of 80% of available time spent on audits.

FY19 Audit Results

Audit Effectiveness Questionnaire.

1. The various phases of the audit and scope were clearly explained prior to starting the audit work.
2. The audit staff exhibited sufficient technical skills and obtained knowledge of the work and systems of areas being audited.
3. The audit staff shared the audit findings to department management for discussion and revision throughout the audit process.
4. The audit report was accurate and concisely written but had the appropriate level of detail to support the audit findings.
5. The audit was conducted in a professional manner and staff were fair and reasonable while conducting the audit.

Audit Effectiveness Results



5=Strongly Agree 4=Agree 3=Neutral 2=Disagree 1=Strongly Disagree

FY19 Audit Results

Professional Certifications of Staff

- ▶ Certified Public Accountants - 3
- ▶ Certified Internal Auditors - 3
- ▶ Certified Fraud Examiners - 2
- ▶ Certified Government Audit Professionals - 2
- ▶ Certified Information Systems Auditors - 1
- ▶ Certified Government Financial Managers - 1
- ▶ Masters Degrees - 5

Moving Forward

- ▶ FY20 Audit Plan has been approved and we have begun audit work.
- ▶ Working to fill funded audit positions.
- ▶ Currently working with the Administration on open audit recommendations and issues regarding closure status.

End