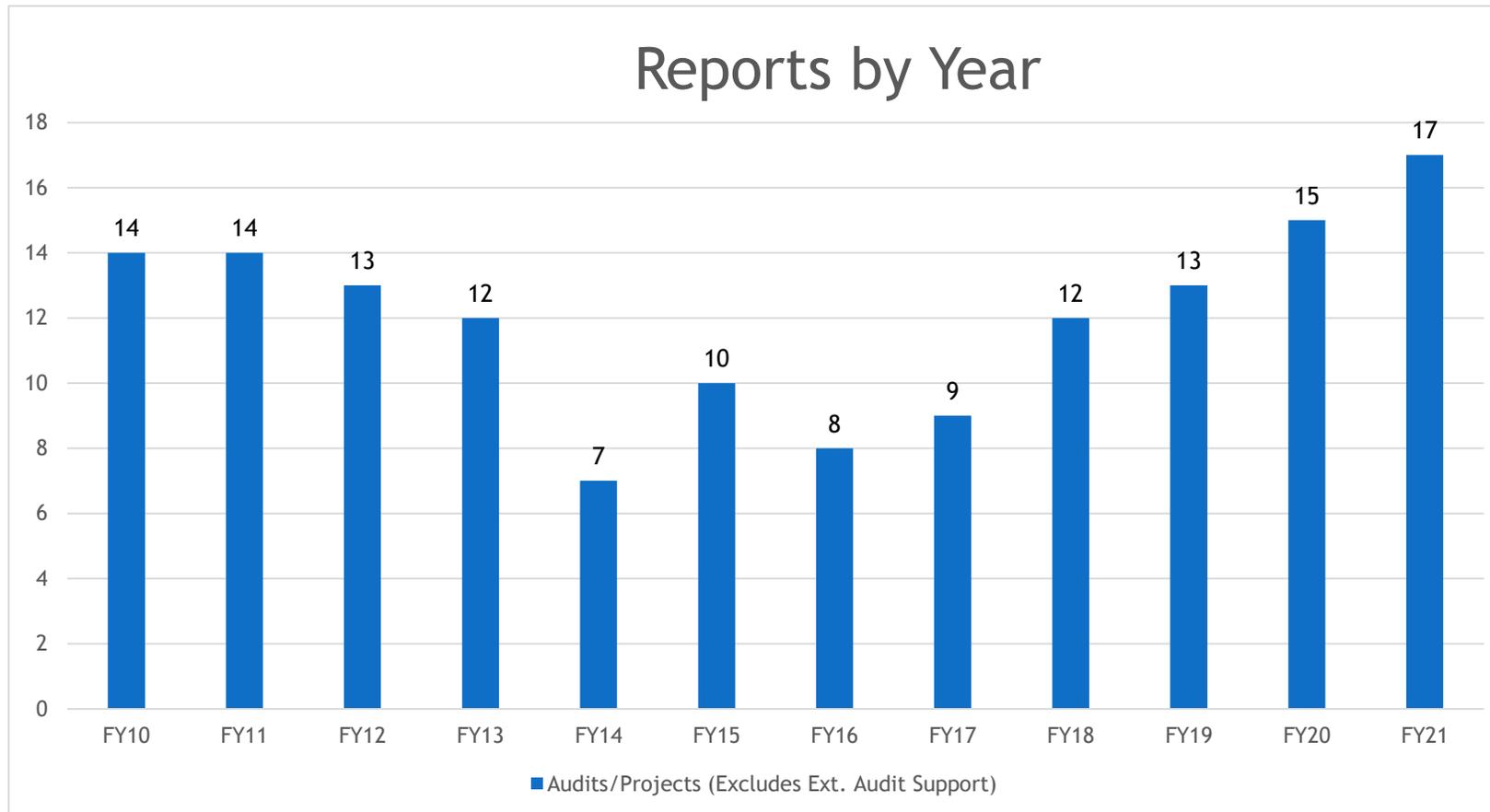


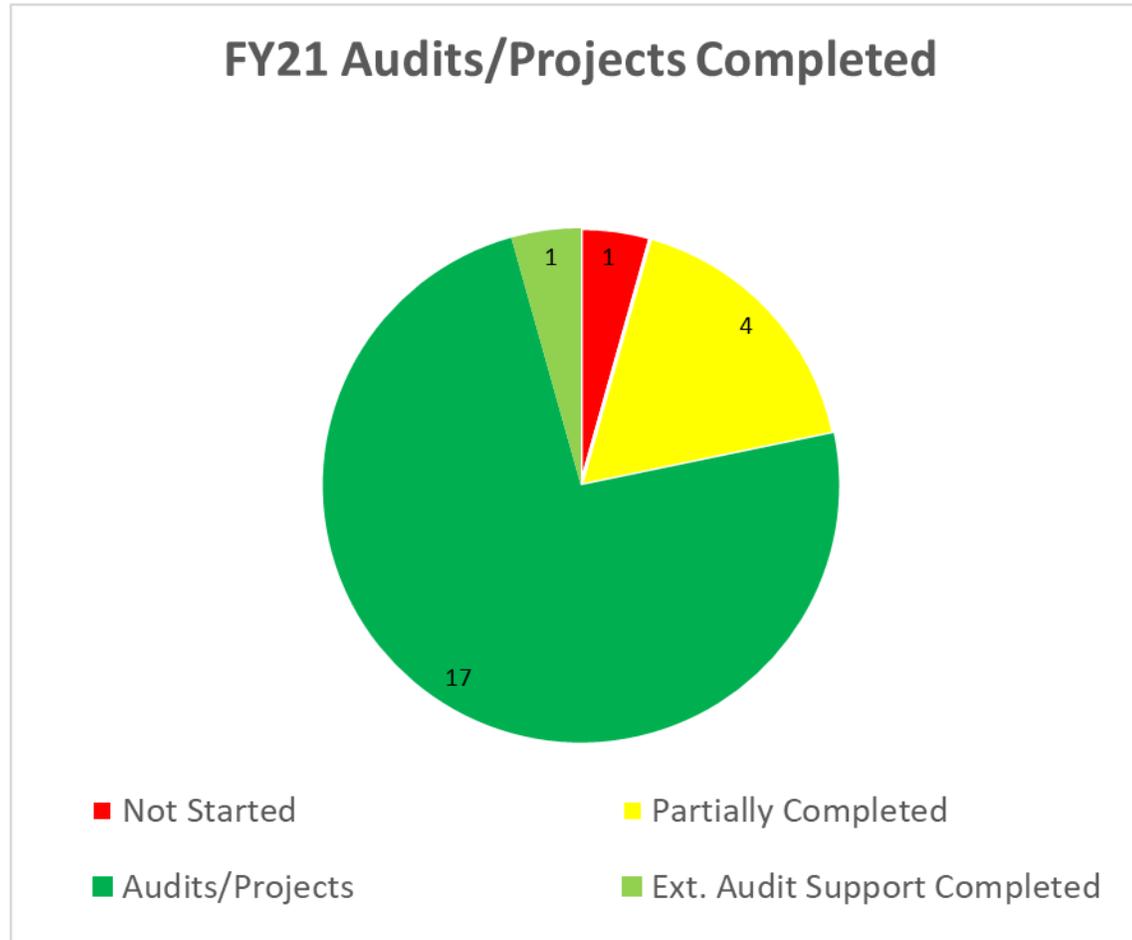
FY2021 City Auditor Update

FY21 Audit Results - Reports Issued



FY21 Audit Results

Completed 87% of the scheduled audit plan as of 6/30/21, with four audits partially completed



FY21 Audit Results

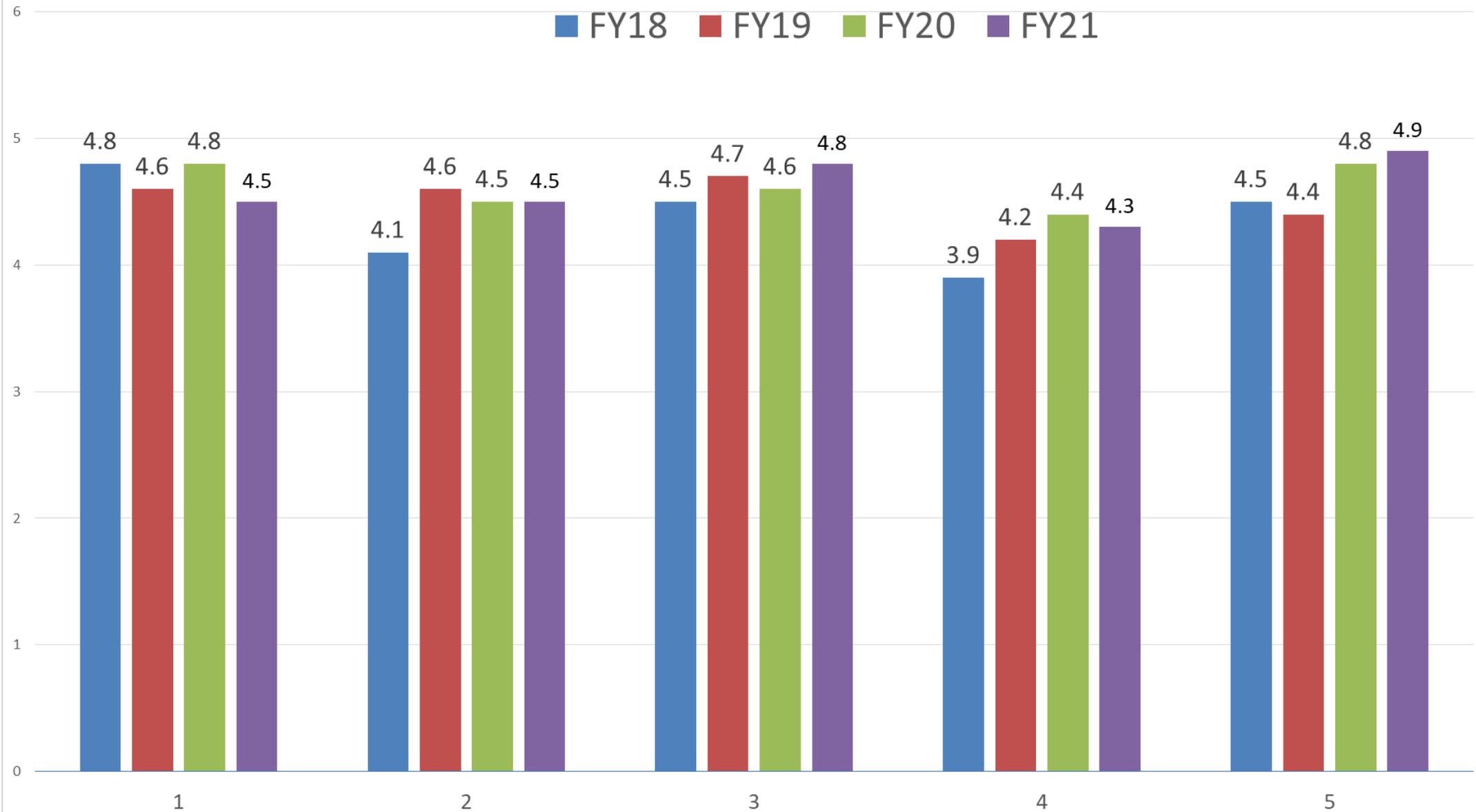
| | |
|---|---------------|
| APA Comparative Cost | Report Issued |
| COVID-19 Special Project - FY20 Project | Report Issued |
| Vehicle Util./Personal Usage - FY20 Project | Report Issued |
| External Audit Support | Complete |
| Pension/OPEB | Report Issued |
| CIP & Construction Mgt. Contracts | Report Issued |
| DPU Water Contracts | Report Issued |
| Annual Follow up | Report Issued |
| Finance Cigarette Taxes | Report Issued |
| DSS Foster Care | Report Issued |
| Housing and Community Development | Report Issued |
| MBD scoring process | Report Issued |
| Delinquent Tax Sales Special Project | Report Issued |
| Continuous Auditing | Report Issued |
| Fire Prevention Division - Inspections | Report Issued |
| HR - Recruitment | Report Issued |
| Network Vulnerability Assessment | Report Issued |
| PDR - Property Maint. Code Enforcement | Report Issued |
| IT Project Management | In Process |
| COVID-19 Programs | In Process |
| DPW - Contracts | In Process |
| Community Wealth Building | In Process |
| Police Athletic League | Not Started |

FY21 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

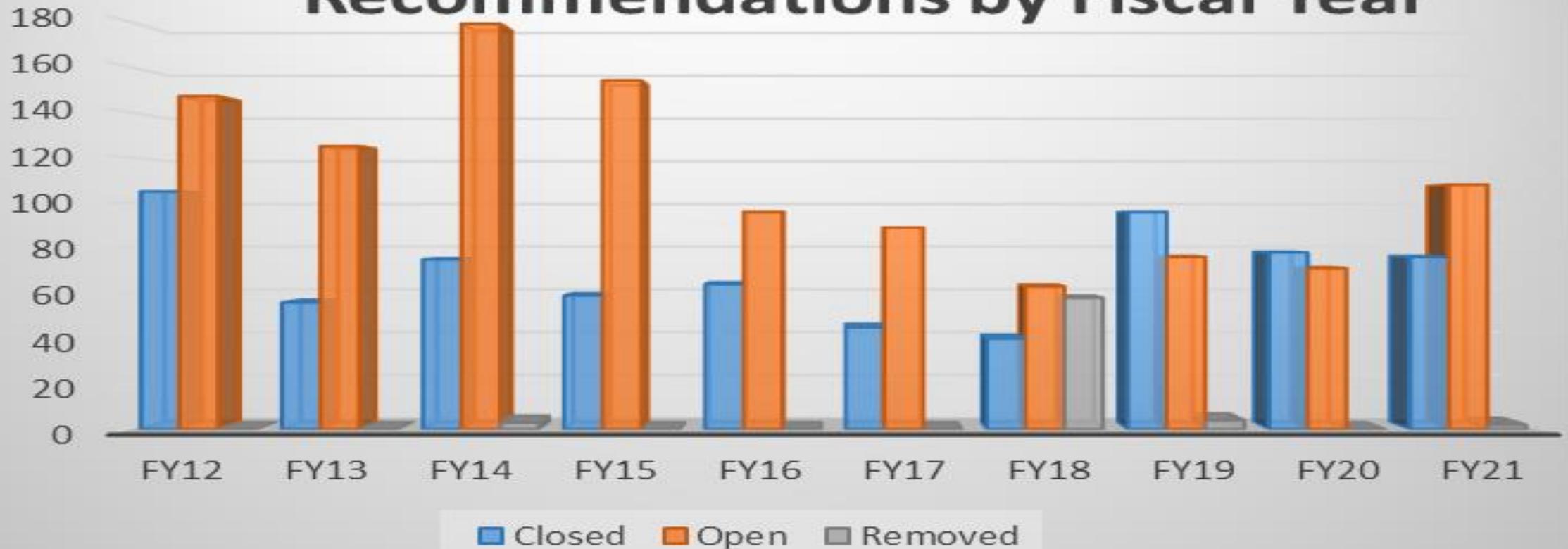
FY21 Audit Results

- ▶ Audits identified \$1.4 million of cost savings/dollar impacts.
- ▶ 76% of available time spent on audits.
- ▶ Continue to maintain compliance to Government Audit Standards and our next peer review is scheduled this fall and was delayed by one year due to COVID.
- ▶ Policy/Procedures manual to comply with new Government Audit Standards issued by GAO.

Recommendation Implementation Trend

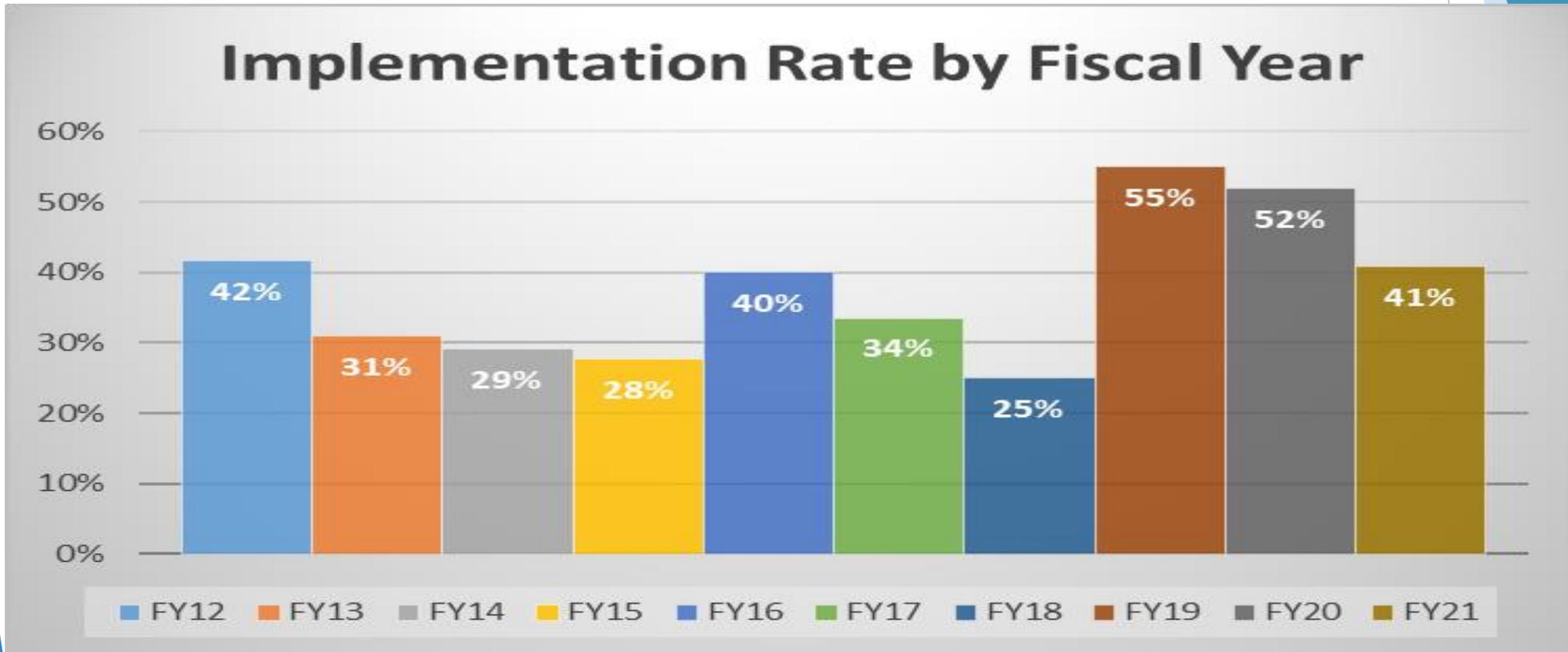
- ▶ Audit recommendations received a 97% concurrence rate (113/116).

Closed & Open Audit Recommendations by Fiscal Year



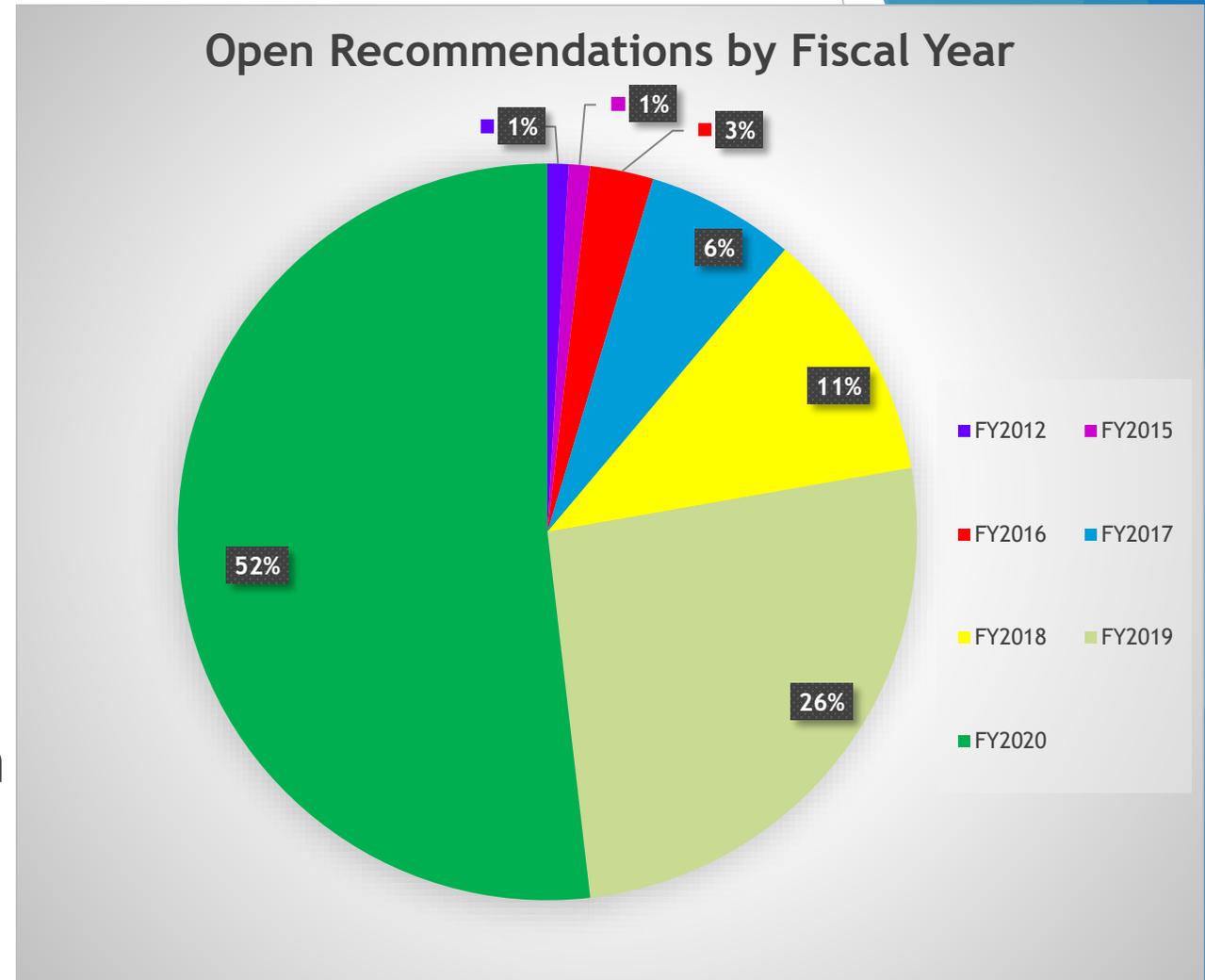
Recommendation Implementation Trend

Annual follow up report showed 41% of open recommendations as of June 30, 2020 were implemented.



FY21 Audit Results Follow-Up Results

- ▶ There were 290 concurred recommendations from FY2018 - FY2020
- ▶ During those periods, 256 recommendations were closed or removed
- ▶ Ongoing audit activity always leaves a percentage of recommendations open
- ▶ From FY21 follow up over 95% of open recommendations were from the last four years, with the majority in the last two fiscal years



FY21 Audit Results

Professional Certifications of Staff

- ▶ Certified Public Accountants - 3
- ▶ Certified Internal Auditors - 2
- ▶ Certified Fraud Examiners - 2
- ▶ Certified Government Audit Professionals - 3
- ▶ Certified Information Systems Auditors - 1
- ▶ Certified Government Financial Managers - 1
- ▶ Masters Degrees - 4

Moving Forward

- ▶ FY22 Audit Plan has been approved and we have begun audit work.
- ▶ Working to fill funded audit positions.
- ▶ Will continue to work on critical cyber security areas through audits with IT audit vendors.
- ▶ Currently working with the Administration on open audit recommendations and issues regarding closure status.

QUESTIONS?

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