

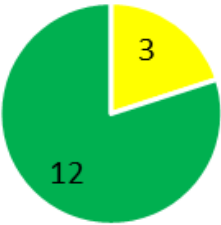
FY2018 City Auditor Update

July 26, 2018

FY18 Audit Results

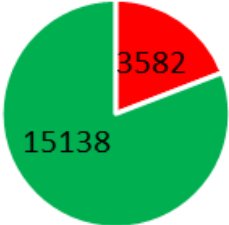
- ▶ Completed 80% of scheduled audits and started work on three others despite having two vacant positions for most of the year and turnover in the City Auditor position.

FY18 Audits Completed 15 Total Planned



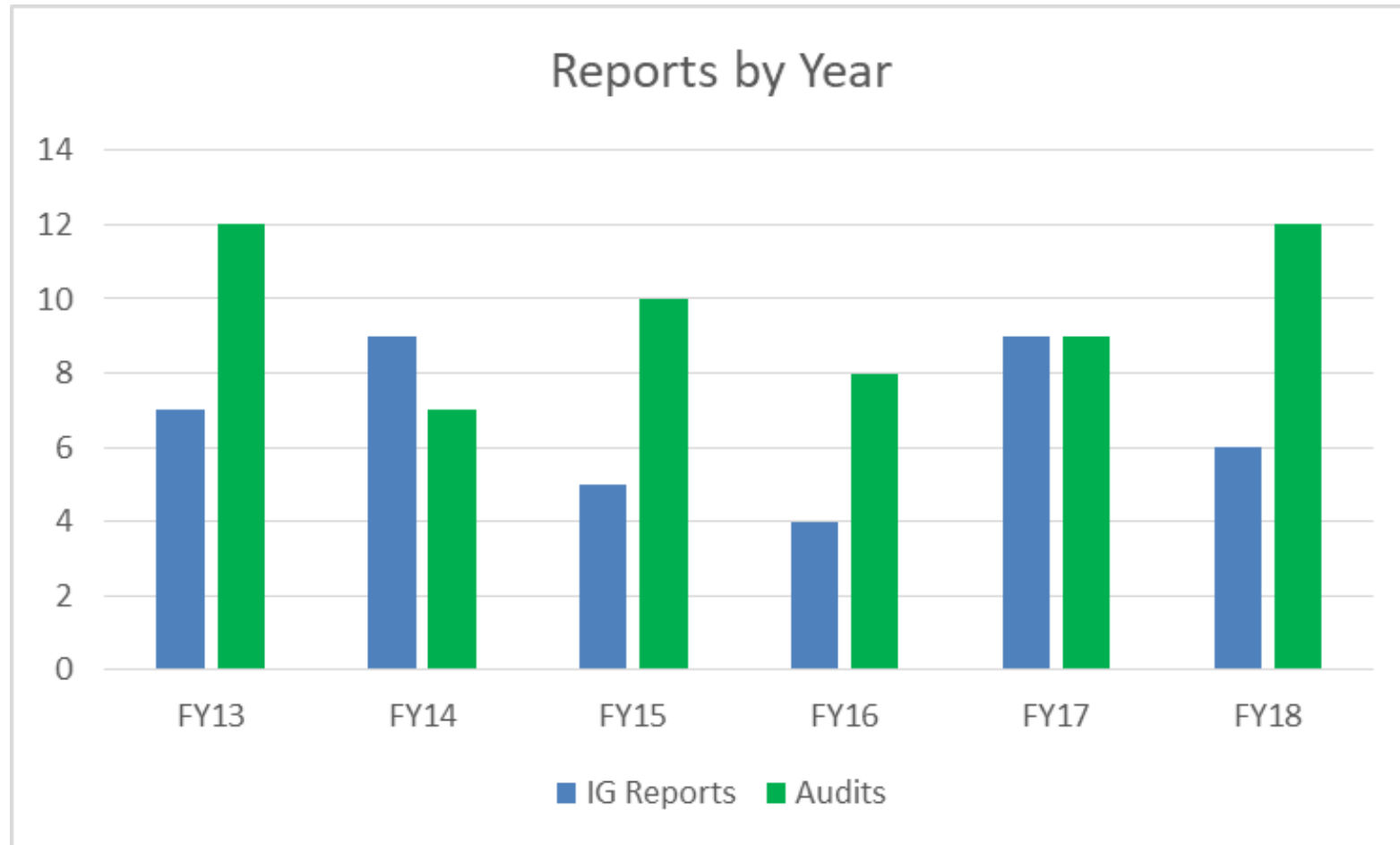
- Partially Completed
- Audits Completed

Audit Hours Planned vs Actual



- Vacant - Positions
- Filled - Positions

FY18 Audit Results



FY18 Audit Results

Temporary Services	Completed
DPU Utility Collections	Completed
Network Vulnerability Assessment	Completed
Annual Follow up	Completed
Facilities	Completed
Grants Compliance	Completed
Tax Audit and Enforcement	Completed
Tax Revenue Collections	Completed
DSS Special Fund Grants	Completed
External Audit Assistance	Completed
Leigh Street Development – Special Project	Completed
Personal Property Assessments	Completed
DSS Finance and Operations	Fieldwork ongoing
DPU Utility Street Cut Repairs	Fieldwork ongoing
Citywide Payroll	Fieldwork ongoing

FY18 Audit Results

- ▶ Passed our three year peer review with full compliance with Government Audit Standards.
- ▶ Completed conversion to our new Pentana audit software.
- ▶ Audit recommendations received a 99% concurrence rate (88/89).
- ▶ Audits identified \$959,000 of cost savings dollar impact.

FY18 Audit Results

Implemented new Audit Effectiveness Questionnaire.

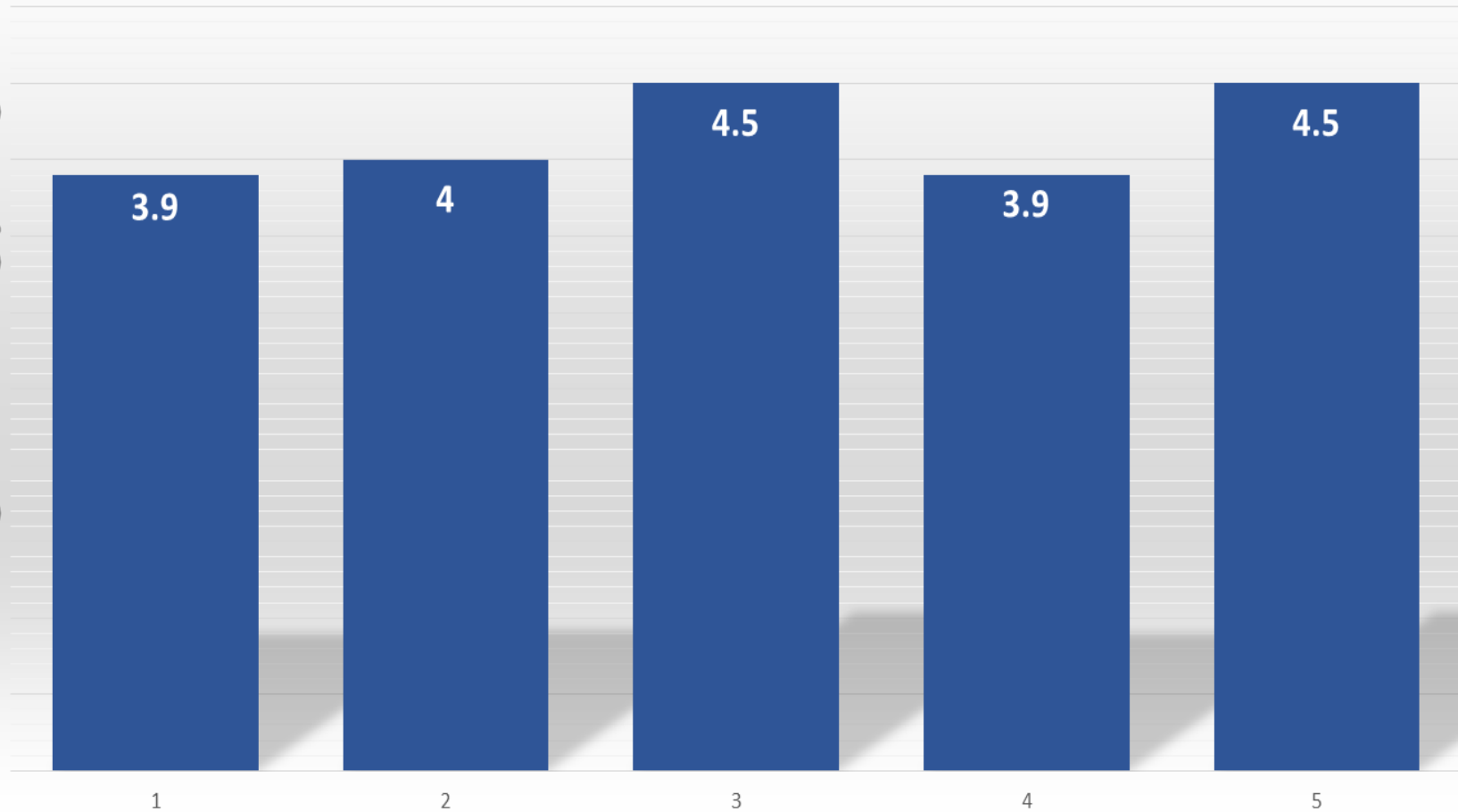
1. The various phases of the audit and scope were clearly explained prior to starting the audit work.
2. The audit staff exhibited sufficient technical skills and obtained knowledge of the work and systems of areas being audited.
3. The audit staff shared the audit findings to department management for 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.

2018 Audit Results

Audit Effectiveness Results

Feb. - June 2018

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



FY18 Audit Results

Professional Certifications of Staff

- ▶ Certified Public Accountants - 3
- ▶ Certified Internal Auditors - 3
- ▶ Certified Fraud Examiners - 3
- ▶ Certified Government Audit Professionals - 2
- ▶ Certified Information Systems Auditors - 1
- ▶ Certified Government Financial Managers - 1
- ▶ Masters Degrees - 7

FY18 Audit Results - Inspector General

- ▶ Administered City Fraud, Waste & Abuse Hotline. six substantiated reports issued.
- ▶ Served as a member on Ethics Commission Task Force.
- ▶ Participated actively in the start up of separate Inspector General Department.
- ▶ Conducted 10 training sessions to help prevent fraud, waste and abuse.

Moving Forward

- ▶ FY19 Audit Plan has been approved and we have begun audit work.
- ▶ Working to fill our last funded audit position.
- ▶ Currently working with the Administration on open audit recommendations and issues regarding closure status.

End