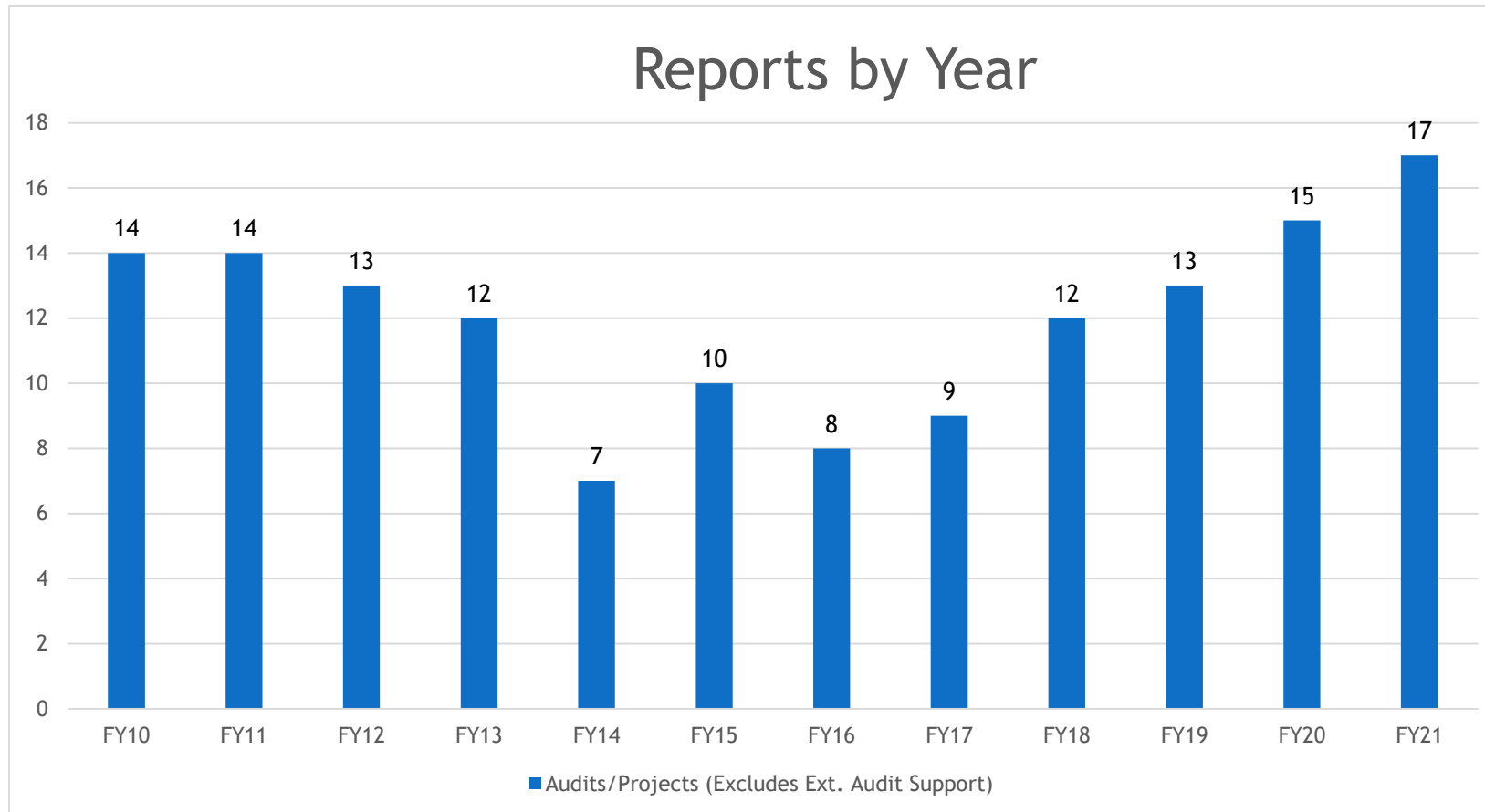


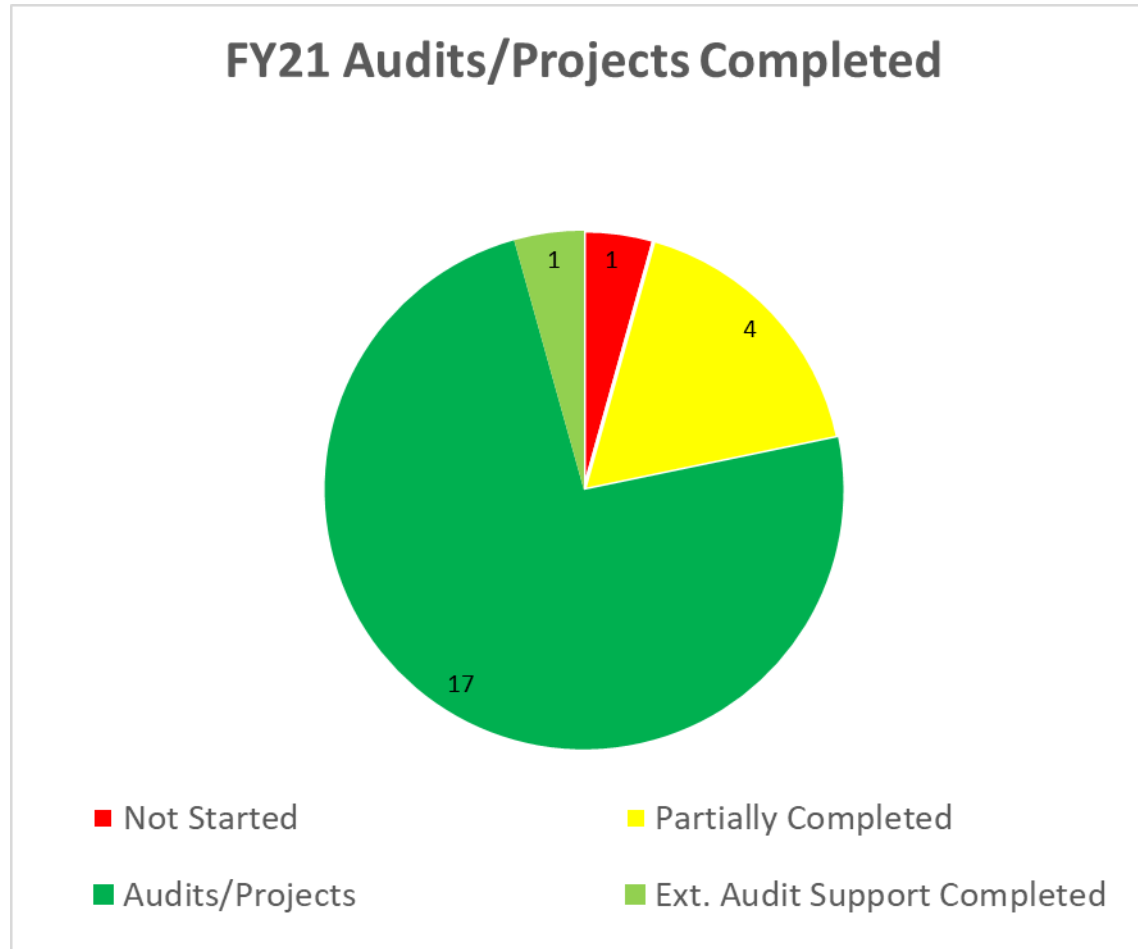
# FY2021 City Auditor Update

# 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

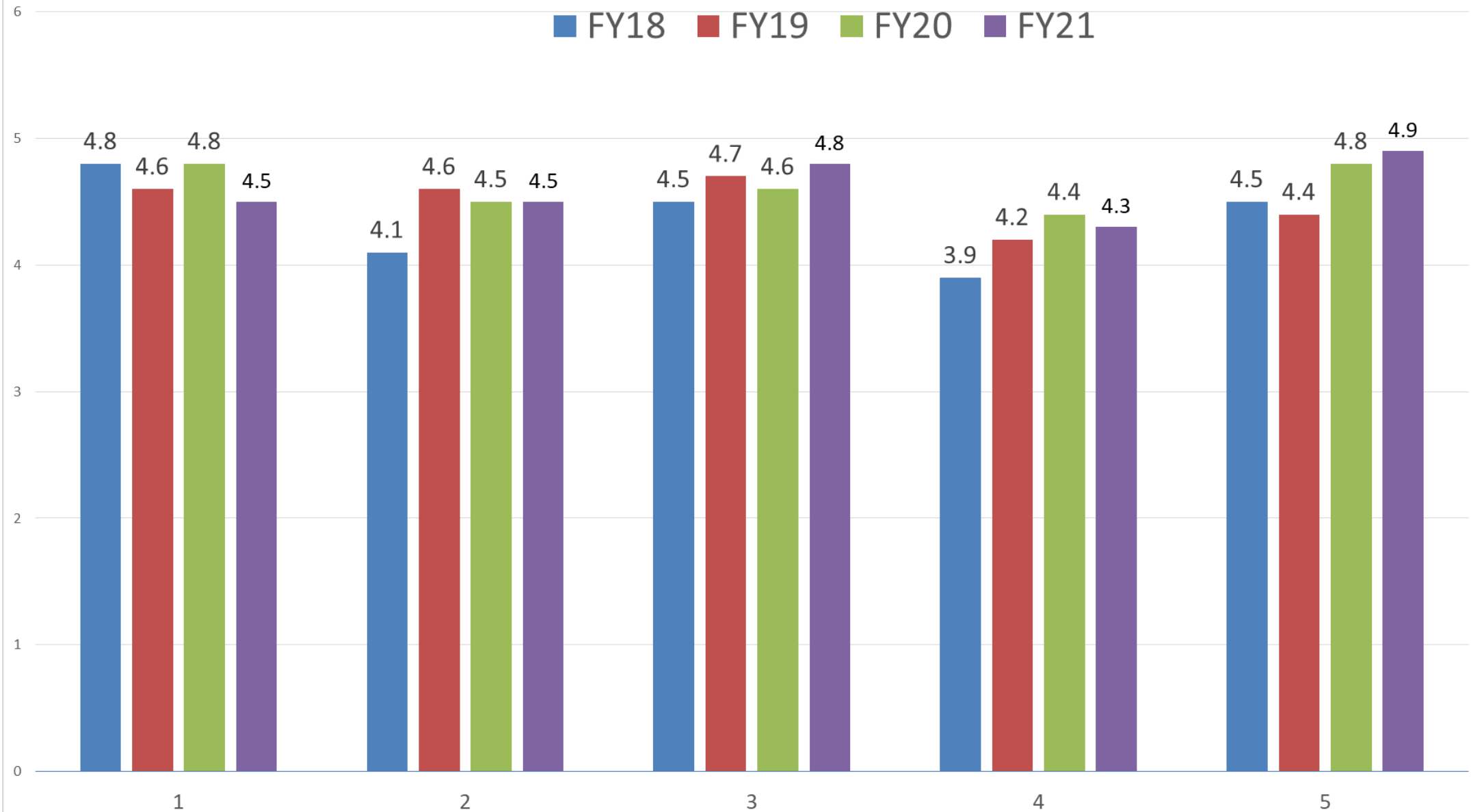
APA Comparative Cost	Report Issued
COVID-19 Special Project - FY20 Project	Report Issued
Vehicle Util./Personal Usage - FY20 Project	Report Issued
External Audit Support	Complete
Pension/OPEB	Report Issued
CIP & Construction Mgt. Contracts	Report Issued
DPU Water Contracts	Report Issued
Annual Follow 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

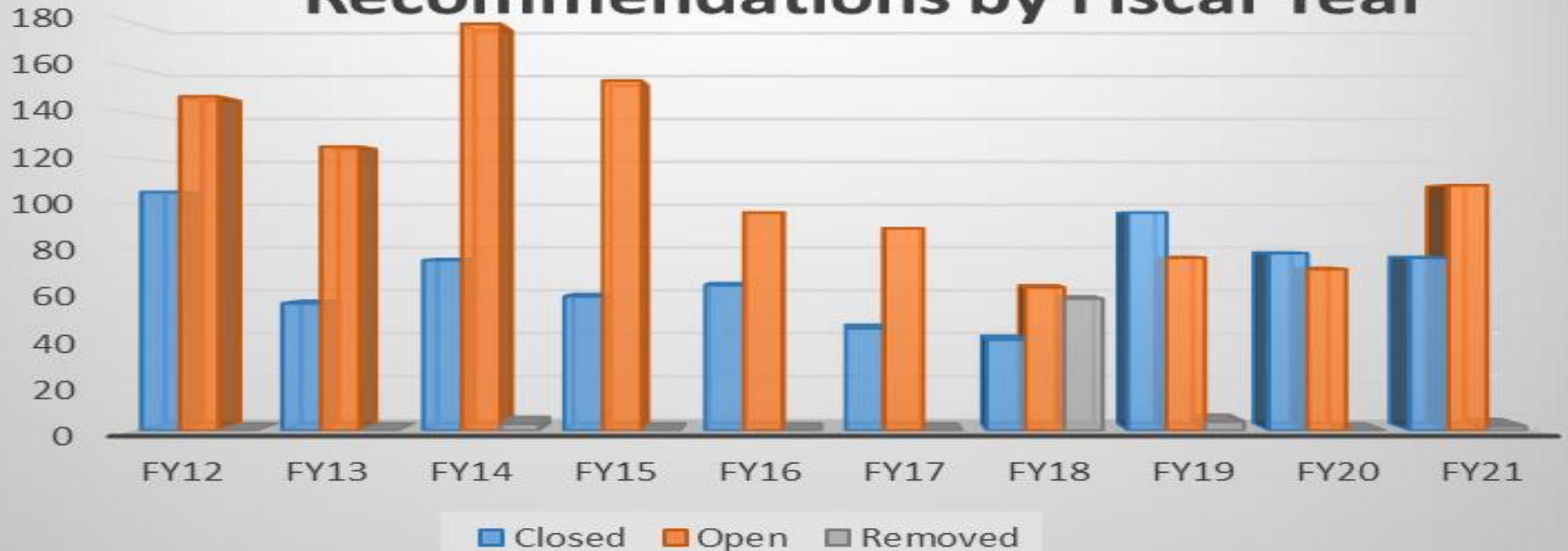
# FY21 Audit Results

- ▶ 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

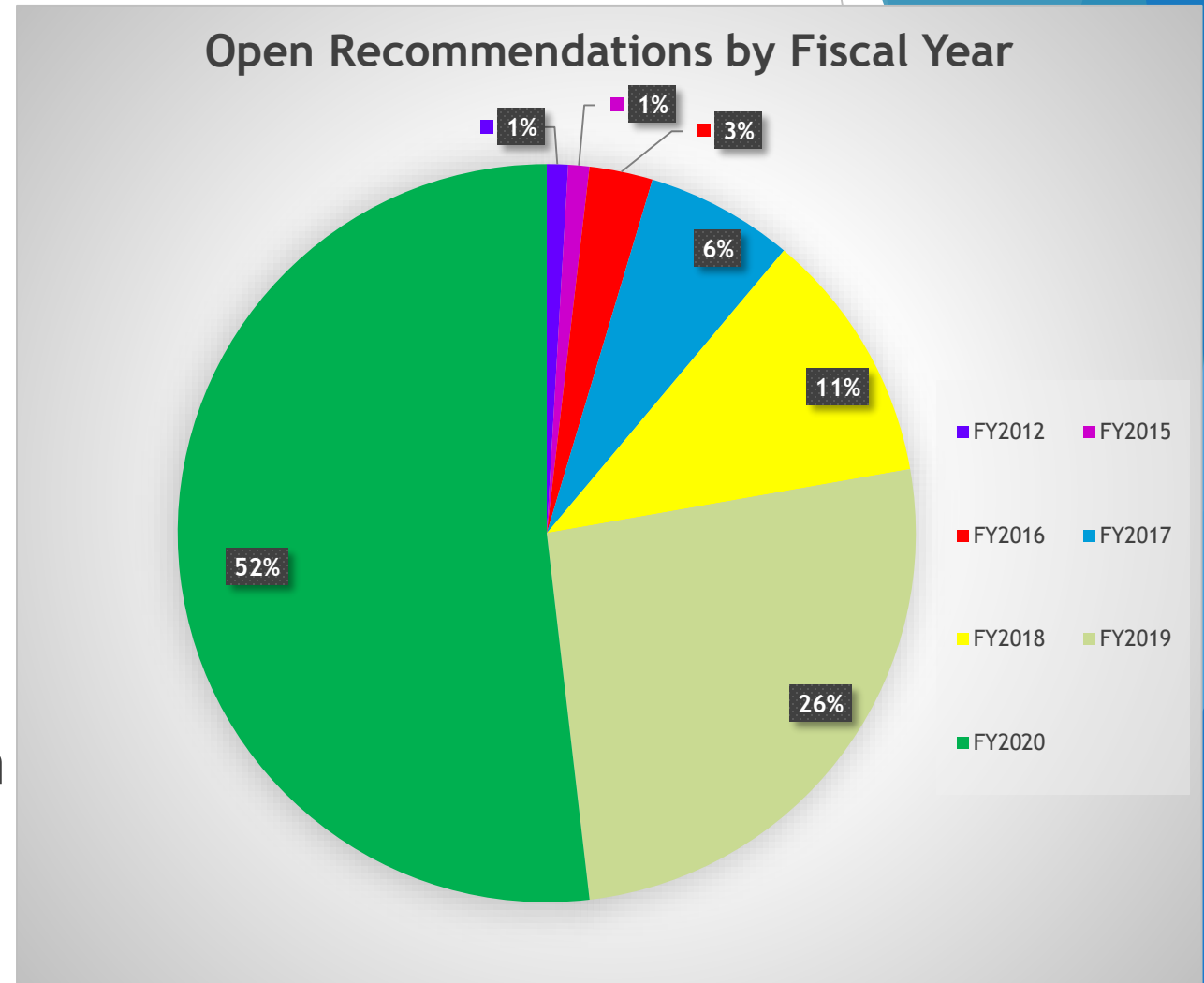
Annual follow up report showed 41% of open recommendations as of June 30, 2020 were implemented.

## Implementation Rate by Fiscal Year



# 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?**

The background features abstract, overlapping geometric shapes in various shades of blue, ranging from light sky blue to deep navy blue. These shapes are primarily located on the right side of the frame, creating a modern, layered effect against the white background.