



CITY AUDITOR REPORT AUDIT ACTION PROGRESS YEAR ENDED DECEMBER 31, 2020

BACKGROUND

International Standards for the Professional Practice of Internal Auditing require establishing ‘a follow-up process to monitor and ensure that management actions have been effectively implemented.’ The results of this follow up for action items targeted for 2020 completion are summarized below.

ACTION ITEM STATUS

All 2020 audit actions were reviewed with responsible management to determine their status. **2020 planned action items are substantially complete**, with one item in draft form slated for completion in the **next month**. In the midst of many operational changes and challenges in 2020, City management has also prioritized audit action items. **The City Auditor recognizes and appreciates this effort.**

2020 TARGET DATE AUDIT MANAGEMENT ACTION			
AUDIT	ACTION	TARGET DATE	STATUS
Cash Handling Process & Controls	*Work with the software vendor, Active Net to explore adding user profiles to modify user permissions to allow default settings for each host site to prevent access to multiple locations . Staff will work on testing new settings and report back prior to 2020 pool and beach openings as to success of implementation. *Active Net software will be installed for Summer of 2020. * The laptop that was not configured was part of the system waiting for the Active Net hardware and will be installed for Summer 2020 .	2nd quarter 2020	Completed
Purchasing Card Usage & Controls	Resource Management plans to complete its periodic review of inactive open cards in early 2020; this will help further limit PCard fraud loss exposure.	2nd quarter 2020	Completed
IT Asset Inventory	Management will develop an internal asset controls policy that defines what assets should be managed, the frequency in which they will be counted/audited, and the methods acceptable for counting/auditing.	Year end 2020	At year end 2020, the internal control asset policy is in draft form , and is projected to be communicated and implemented by January 31, 2021 .