# Citywide Prior Audit Recommendations Follow Up Audit

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# **Report Issued**

March 29, 2024

Audit Report No. 24-01



City of Cape Coral City Auditor's Office

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TO: Mayor Gunter and Council Members

FROM: Andrea R. Russell, City Auditor

DATE: March 29, 2024

SUBJECT: Citywide Prior Audit Recommendations Follow Up Audit

The City Auditor's Office has completed the Citywide Prior Audit Recommendations Follow Up Audit. The limited scope performance audit was conducted in conformance with Generally Accepted Government Auditing Standards by the authority granted through City Ordinances 28-02 and 79-10.

We would like to express our sincere appreciation to department Directors and their staff for the courtesy, cooperation, and proactive attitude extended to the team members during the audit. If you have any questions or comments regarding this audit, please contact Andrea Russell at 242-3380.

C: Michael Ilczyszyn, City Manager
Connie Barron, Assistant City Manager
Aleksandr Boksner, City Attorney
Kimberly Bruns, City Clerk
Jacquelin Collins, Superintendent, Oasis Charter Schools
David Hyyti, Interim Director of Capital Improvements
Ryan Lamb, CCFD Chief
Mark Mason, Financial Services Director
Matthew Grambow, Interim Development Services Director
Damon Grant, Interim Public Works Director
Jeff Pearson, Utilities Director
Joe Petrella, Parks and Recreation Director
Anthony Sizemore Chief of Police
Audit Committee

# CITYWIDE PRIOR AUDIT RECOMMENDATIONS FOLLOW UP AUDIT

Issued March 29, 2024

#### **Objective**

To provide assurance that city departments properly implemented audit recommendations from previously conducted audits.

#### **Background**

The City Auditor's Office mission is to enhance and protect organizational value by providing independent, risk based objective assurance, advice, and insight to the City. To accomplish this, we complete performance audits of City Departments and Divisions. Frequently as a result of these audits. the CAO identifies areas for improvement and provides suggested recommendations to the audited department in the form of findings and recommendations. The audited department determines an agreed upon time frame to enact their management action plans. Once the management action plans are implemented the CAO reviews implementation and determines if the proper procedures and controls are in place to address the original finding and recommendation.

# REPORT HIGHLIGHTS

### WHY THIS MATTERS

Proper implementation of audit recommendations will assist city departments to efficiently operate and achieve their goals.

#### WHAT WE FOUND

The City Auditor's Office conducted a limited scope performance audit of the Citywide Prior Audit Recommendations. This audit is included in the City Auditor's approved FY24 Audit Plan.

We included 84 closed recommendations in our audit<sup>1</sup>. Based on the test procedures performed we determined:

- 50 (60%) of the recommendations tested were fully implemented.
- 17 (20%) were partially implemented
- 16 (19%) were not implemented

For those recommendations partially or not implemented, we developed new findings and recommendations that we will monitor as part of this audit process. For some areas we determined an audit would be conducted to fully test department operations. These audits will be included on future audit plans.

Details of findings and recommendations are found in the Findings and Recommendations section of this report. Overall results for all recommendations tested are summarized in Appendix A.

While we observed not all prior recommendations were fully implemented, we noted no material control deficiencies.

# **TABLE OF CONTENTS**

BACKGROUND	1
FINDINGS AND RECOMMENDATIONS	2
FINDING 2024-01: Update Procurement Training Methods and Delivery	2
FINDING 2024-02: Procurement Monitoring Procedures Need to be Performed	4
FINDING 2024-03: Stormwater Maintenance Operations Policy and Procedures Manual  Needs Updating	7
FINDING 2024-04: Utilize Stormwater Asset Management Software to Efficiently Monitor  Assets	9
FINDING 2024-05: Develop Procedures to Periodically Review Stormwater Asset Data1	1
FINDING 2024-06: Update Administrative Regulation 20 Public Records - Public Records  Requests1	3
FINDING 2024-07: Emergency Management Needs to Provide Oversight on EM AR1	4
FINDING 2024-08: EM Should Update Coordinating Procedures and Provide Activation  Staff Training in Accordance with Prior Audit Recommendation 1	
FINDING 2024-09: Review Payroll Policies and Procedures Annually in Accordance with  Prior Audit Recommendation1	
FINDING 2024-10: CCPD Annual Review of User Rank and Authority is Not Performed2	1:1
FINDING 2024-11: Comply with Administrative Regulation (AR) 58 – Overtime  Management	23
FINDING 2024-12: Special Events Processes Need to be Updated to Provide More Organization and Better Oversight2	:5
FINDING 2024-13: UCD Does Not Comply with Inventory Standard Operating Procedure (SOP)2	28
SCOPE3	0
STATEMENT OF AUDITING STANDARDS3	0
METHODOLOGY3	0
APPENDIX A	4
APPENDIX B 4	4

# **BACKGROUND**

The City Auditor's Office (CAO) mission is to enhance and protect organizational value by providing independent, risk based objective assurance, advice, and insight to the City. To accomplish this, we complete performance audits of City Departments and Divisions. Annually a three-year audit plan is approved by Council and audits are assigned to CAO staff. Audits consist of four main phases, planning and information gathering; fieldwork testing; reporting; and follow-up of audit recommendations.

Our audits are conducted in conformance with the Yellow Book - Generally Accepted Government Auditing Standards. Every three years the CAO is subject to a peer review which provides independent confirmation we are operating in accordance with the Yellow Book standards.



Frequently, as a result of our audits, the CAO identifies areas for improvement and provides suggested recommendations to the audited department (client) in the form of findings and recommendations. The client determines an agreed upon time frame to enact their management action plans which is included in the Management Response and Action plan as the Anticipated

Completion Date. Once recommendations are implemented the CAO reviews client execution and determines if the proper procedures and controls are in place to address the original finding. If we determine, based on post audit recommendation procedures, the recommendations were properly implemented, the recommendation will be closed.

We consider this audit a limited scope audit because the population of recommendations included only those recommendations that were considered closed from selected audits.



# FINDINGS AND RECOMMENDATIONS

FINDING 2024-01: Update Procurement Training Methods and Delivery

Rank: High

#### **Condition:**

Certified Agency Buyer (CAB) training is held annually in August. The live training consists of reviewing the CAB manual, which has changed very little, even with the implementation of a new financial software system in June 2020. As part of the audit completed in FY20 we recommended Procurement provide the main points of CAB training electronically (in Saba), to ensure timely delivery of training to new employees. Also, to help answer certain department or division specific questions and updates, we recommended holding live sessions where participants can ask questions on the material the online training did not address.

Training has been held annually since the audit and we were provided with training sign in sheets to demonstrate attendance; however, there still is not an online on-demand option.

#### Criteria:

- 19-07 Financial Services Procurement Process Audit
  - Finding 2019-02 Compliance with Procurement Procedures

#### Cause:

- Failure to fully implement prior audit recommendation
- Failure to continue process updates as recommended from prior audit (Recommendation 2019-02a)
- Lack of online on-demand CAB training availability

- Inefficient delivery of procurement training
- Potential for delayed training of CABs hired subsequent to annual August training
- Potential confusion or improper processing for specific situations not included in the CAB manual

#### 2024-01:

Utilize Saba to provide annual CAB training ondemand online.

Management Response and Corrective Action Pla	

2024-01 ☑ Agree ☐ Partially agree\* ☐ Disagree\*

\*For partially agree or disagree a reason must be provided as part of your response:

2024-01 Management Action Plan: SABA has not been finalized – In 2024, training will be in person; however, in conversation with the Training & Development Specialist to record and upload in SABA as well as creating "How to" videos (short videos) \*The training will be held in June and July and will be recorded —On demand training online can be completed

as of 6/30/24- due to the fact that after the first training it

could be posted.

2024-01 Management Action Plan Coordinator:

Financial Services Director

**2024-01** Anticipated Completion Date: 07/01/2024

#### FINDING 2024-02: Procurement Monitoring Procedures Need to be Performed

Rank: High

#### Condition:

The City's procurement process is decentralized which makes monitoring by Financial Services more important in preventing and detecting fraud, waste, and abuse. Procurement performed some monitoring of purchase order activities performed by Certified Agency Buyers (CABs) for FY22; however, no monitoring was performed in FY23.

After the original audit was issued in 2020, the City began utilizing a new financial software. The implementation of new software increases the importance of monitoring compliance with procurement procedures because of changes in workflow and approvals. During the previous audit, we identified several areas where monitoring would assist with identifying non-compliance and detecting fraud, waste, or abuse. These areas included:

- Contract monitoring
- Requisitions
- Purchase orders
- Similar item purchases
- Change orders/addendums
- Procurement thresholds

While some monitoring was completed for purchase orders and CABs in FY22, the process, including procedures and results, was not clearly documented, and not performed consistently. A robust monitoring process is essential to ensuring compliance with ordinances and procedures as well as identifying potential fraudulent transactions.

#### Criteria:

- 19-07 Financial Services Procurement Process Audit
  - Finding 2019-04 Monitoring
- Procurement Policies and Procedures Manual:
  - Section 3, Purchase Orders/Change Orders-How Purchase Orders are monitored, states: "The Procurement Division may actively monitor Open Purchase Orders to ensure adherence to City procedures by performing a Quarterly Purchase Order Report. A Purchase Order may be canceled immediately by Procurement should the department/division not strictly adhere to the provisions of the Purchase Order or procurement procedures."
  - Section 5, Contract Administration, states the contract administrator file must include: "Relevant monitoring or evaluation reports."

- The Government Accountability Office (GAO) <u>Standards for Internal Control in Federal Government</u> Section 16.01 states "management should establish and operate monitoring activities to monitor the internal control system and evaluate the results." Section 16.09 and 16.10 states "management evaluates and documents the results of ongoing monitoring and separate evaluations to identify internal control issues" and "should remediate identified internal control deficiencies on a timely basis."
- Best practices for procurement fraud monitoring including identifying contractor collusion; needs recognition; bid tailoring; unbalanced bidding; and change order abuse<sup>1</sup>.

#### Cause:

- Partial implementation of prior year Recommendation 2019-04
- Non-compliance with procurement manual monitoring procedures
- Non-compliance with GAO Standards and ACFE best practices

- Potential fraudulent purchases
- Insufficient monitoring
- Insufficient contract management

<sup>&</sup>lt;sup>1</sup> Association of Certified Fraud Examiners (ACFE) Government Fraud Common Red Flags.

#### 2024-02a:

Develop detailed procedures for procurement monitoring of contracts, requisitions, purchase orders, purchase thresholds, similar item purchases, and change orders.

#### 2024-02b:

Perform and document monitoring of contracts, requisitions, purchase orders, purchase thresholds, similar item purchases, and change orders on a scheduled basis throughout the fiscal year.

Managem	ent Response and Corrective Action Plan:	
2024-02a	□ Agree □ Partially agree* □ Disagree*	
•	ally agree or disagree a reason must be provided as ur response:	
2024-02a	<b>Management Action Plan:</b> Detailed procedures for procurement monitoring of contracts, requisitions, purchase orders, purchase thresholds, similar item purchases, and change orders will be developed.	
2024-02a	Management Action Plan Coordinator: Financial Services Director	
2024-02a	Anticipated Completion Date: 07/01/2024	
Management Response and Corrective Action Plan:		
2024-02b	☑ Agree □ Partially agree* □ Disagree*	
-	ally agree or disagree a reason must be provided as ur response:	
2024-02b	Management Action Plan: Procurement to develop a plan and schedule to perform and document monitoring of contracts, requisitions, purchase orders, purchase thresholds, similar item purchases, and change orders on a scheduled basis throughout the fiscal year – document the execution of said plan. *The execution of the plan ("Perform and document") can start by July – but this item will be ongoing as the recommendation states.	
2024-02b	Management Action Plan Coordinator: Financial Services Director	
2024-02b	Anticipated Completion Date: 08/30/2024	

# FINDING 2024-03: Stormwater Maintenance Operations Policy and Procedures Manual Needs Updating

Rank: High

#### Condition:

The Stormwater Maintenance Operations Policy and Procedures Manual (Manual) was created on September 1, 2019. When the Manual was created the Stormwater Department was in the process of implementing a new Geographic Information System (GIS) Asset Management software; therefore, commonly used forms were not included in the Manual. When the City Auditor's Office (CAO) inquired for the most recent version of the Manual in November 2023, Stormwater did not have an electronic version. Commonly used forms and detailed procedures on maintaining the GIS database were also not included.

The Manual should be updated to coincide with the National Pollutant Discharge Elimination Systems (NPDES) Municipal Separate Storm Sewer System (MS4) permit renewal to reflect changes that may be required for the permit. The permit expired on April 30, 2022, and no further updates were made because the State is in the process of major revisions to permit rules and requirements. The new rules will be incorporated into the manual at the beginning of the new permit cycle.

#### Criteria:

- 19-02 Public Works Stormwater Operations Audit
  - Finding 2019-01 Stormwater Operations Policy and Procedures
- Stormwater Maintenance Operations Policy and Procedures Manual

#### Cause:

- Failure to fully implement prior audit recommendation
- Failure to continue process updates as recommended from prior audit (Recommendations 2019-01a and 2019-01b)

- Potential disruption of business continuity
- Increased potential for errors

### 2024-03:

Review and update the Stormwater Maintenance Operations Policy and Procedures Manual to align with current business practices. The manual should be reviewed and updated every time the NPDES MS4 permit is renewed.

Management Response and Corrective Action Plan:		
2024-03	□ Agree □ Partially agree* □ Disagree*	
*For partially agree or disagree a reason must be provided as part of your response:		
2024-03	Management Action Plan: Revisions were made to the Manual and the document was digitized in November 2023. Further revisions will be made and provided to Audit within three months of receipt of NPDES permit. A status update is to be provided to Audit three months from the date of this response even if the permit has not yet been obtained.	
2024-03	Management Action Plan Coordinator: Interim Public Works Director	
2024-03	Anticipated Completion Date: 06/28/2024	

# FINDING 2024-04: Utilize Stormwater Asset Management Software to Efficiently Monitor Assets

Rank: High

#### **Condition:**

Stormwater implemented a new comprehensive asset management system (software) in March 2019. This software provides for more efficient processing and tracking of assets by standardizing and automating the work order process; however, procedures have not been created to document processes used within the software. For example, Stormwater utilizes the software to ensure all assets meet the NPDES permit inspection frequency and monitoring requirements but there are no documented procedures. Detailed procedures will enable Stormwater to accurately monitor assets in accordance with permit requirements and allow others to follow and understand the process.

#### Criteria:

- 19-02 Public Works Stormwater Operations Audit
  - Finding 2019-02 Stormwater Operations Work Order and Inspection Tracking

#### Cause:

- Failure to fully implement prior audit recommendation
- Failure to continue process updates as recommended from prior audit (Recommendation 2019-02a)

- Inaccurate and incomplete monitoring of Stormwater assets
- Inaccurate reporting to County, State, and Federal Agencies

# 2024-04:

Develop procedures to provide oversight and monitoring of inspections.

Manageme	ent Response and Corrective Action Plan:	
2024-04	⊠ Agree □ Partially agree* □ Disagree*	
*For partially agree or disagree a reason must be provided as part of your response:		
2024-04	<b>Management Action Plan:</b> Oversight and monitoring of inspections is currently performed, but not documented in a way such that the process could be easily recreated by other staff members, should the need arise. When revisions to the manual are due to reflect updated NPDES requirements (3 months after new permit is obtained), the procedure used to monitor inspections will be detailed in the manual.	
2024-04	Management Action Plan Coordinator: Interim Public Works Director	
2024-04	Anticipated Completion Date: 06/28/2024	

# FINDING 2024-05: Develop Procedures to Periodically Review Stormwater Asset Data

Rank: High

#### **Condition:**

As part of the Public Works Stormwater Operations Audit, we recommended GIS data reports be periodically reviewed and audited to verify accuracy of data. Stormwater transitioned from an ad-hoc asset management system to a new asset management software system. As part of testing of the prior audit recommendation we determined there is no formal documented data monitoring in the new system.

#### Criteria:

- 19-02 Public Works Stormwater Operations Audit
  - Finding 2019-03 Stormwater Operations GIS Data

#### Cause:

- Failure to implement prior audit recommendation
- Failure to continue process updates as recommended from prior audit (Recommendation 2019-03b)
- No audit of Stormwater asset data

- Incomplete or inaccurate data
- Potential flooding due to missed scheduled maintenance or inspections

#### 2024-05:

Periodically audit GIS data reports to verify accuracy and completeness.

Maintain documentation to support audit completion.

2024-05 ⊠ Agree □ Partially agree\* □ Disagree\*

\*For partially agree or disagree a reason must be provided as part of your response:

2024-05

Management Action Plan: We will complete an audit of the current GIS data to verify accuracy and completeness. The Policies and Procedures Manual will be revised to include a required annual audit of accuracy and completeness of data entered in the previous year. Custom reports have been coded to identify primary areas of concern for missed/erroneous inputs. It should be noted that the current GIS system has been in use for 5 years and NPDES requires inspections to be performed on a 10-year cycle. As such, approximately 50% of all stormwater assets have not had their first inspection date logged into the software. An audit of these assets would yield many missing data points and be misleading prior to our first inspection. Language for this requirement will be incorporated in the manual.

## 2024-05 Management Action Plan Coordinator:

Interim Public Works Director

2024-05 Anticipated Completion Date: 06/28/2024

# FINDING 2024-06: Update Administrative Regulation 20 Public Records - Public Records Requests

Rank: High

#### Condition:

As part of the City Clerk Records Division Audit, we recommended that the Division Program Manual (Manual) and any associated Administrative Regulations (AR) be updated. The Manual was previously updated on March 4, 2020, and November 16, 2023; however, AR 20 became effective on December 1, 2018, and according to City policy remains in effect for five years; therefore, should have been updated by December 2023. While the City Clerk reviewed and updated the AR as a result of the audit, it has not been formally posted to SharePoint.

#### Criteria:

- 17 A-7 City Clerk Records Division Audit
  - o Finding 2018-01 Program Manual updates

#### Cause:

- Failure to fully implement prior audit recommendation
- Failure to continue process updates as recommended from prior audit (Recommendation 2018-01a)

#### Effect:

- Inefficient records management
- Potential non-compliance with State regulations

#### Recommendation

#### 2024-06:

Update AR 20 in accordance with City policy.

Management Response and Corrective Action Plan:		
2024-06	□ Agree □ Partially agree* □ Disagree*	
*For partially agree or disagree a reason must be provided as part of your response:		
2024-06	<b>Management Action Plan:</b> We will update AR20 in accordance with the 5-year review requirement.	
2024-06	Management Action Plan Coordinator: City Clerk	
2024-06	Anticipated Completion Date: 09/03/2024	

#### FINDING 2024-07: Emergency Management Needs to Provide Oversight on EM AR

Rank: High

#### Condition:

As part of the 20-02 Fire Emergency Management Audit, we recommended several improvements to the administration of the Emergency Management (EM) Division including enhanced monitoring of compliance with internal and external EM requirements: review and update of Continuity of Operations Plans (COOP) and completion of After-Action Reports (AAR). To implement these recommendations EM developed an Administrative Regulation (AR) G-16, Emergency Preparedness, that defined departmental requirements to strengthen the City's emergency response. Part of the AR defines that Department Emergency Coordinators (DECs) and their roles in the emergency management process as well as outlining required training.

Based on our audit testing, we determined that although EM created and implemented AR G-16, they have not provided sufficient oversight to ensure compliance with the AR requirements for training (Incident Command System (ICS) 214; ICS 100, 200, 300, 400; and IS 700, 800) and COOPs. Increased responsibility transferred to DECs requires EM to enhance its oversight and monitoring. EM was unable to provide documentation to support: Incident Command System (ICS) courses completed by specified individuals; individuals required to complete ICS courses, and if COOPs were reviewed, updated, and tested.

For example, we reviewed a Saba training report to determine employees that completed the annual ICS 214 online training. From this report we determined in FY21, where EM was responsible for monitoring and ensuring training was completed, 910 employees completed the training. In FY22, where DECs were responsible for monitoring training, only 384 employees completed the training. While this may seem like a sharp decrease in individuals taking the course, there was no identification of individuals required to take the training in FY22.

Based on our audit testing, AR G-16 nor the Emergency Operations Plan (EOP) clearly define completion of AAR recommendations or monitoring The AAR for Hurricane Ian was finalized June 2023, with 38 recommendations. Each recommendation has an assigned department and a completion time of short term or long-term and is monitored by Emergency Management (EM) through an internal database; however, information on the spreadsheet is vague and not clearly stated. We also noted for many items there was no defined anticipated completion date and comments appeared to be entered on the day the report was provided by EM. Because there was defined completion date or closure date, we were unable to determine if any of the 38 recommendations have been closed. A defined monitoring and oversight process of recommendations would allow the City to develop a plan for improvements to better respond to the next emergency in a more proficient and organized manner. The objective of after action is to improve processes and learn from past events.

#### Criteria:

- 20-02 Fire Emergency Management Audit
  - Finding 2020-02: Recording of time for compensation and reimbursement for emergency events
  - Finding 2020-04: Updates to Emergency Management Coordinating Procedures and Activation Staff Training
  - Finding 2020-06: Monitoring and Completion of Hurricane IRMA After-Action Report Improvement Plan Items

#### Cause:

- Failure to fully implement prior audit recommendations
- Failure to continue process updates as recommended from prior audit (Recommendations 2020-02c, 2020-02d, 2020-04d, 2020-04e, 2020-05b, and 2020-06b)
- Insufficient oversight
- Lack of formal monitoring process for AAR recommendations

#### Effect:

- · Potential increased risk of unprepared activation staff
- Increased risk of incorrect ICS 214 forms
- Potential reduction of FEMA reimbursement
- Untimely completion of AAR recommendations
- Incomplete AAR recommendations
- Incomplete updates to emergency processes

#### Recommendations

#### 2024-07a:

Emergency Management must increase oversight and administration of policies and requirements for Emergency Personnel in AR G-16 to ensure AR requirements are fully and properly followed.

Manageme	ent Response and Corrective Action Plan:
2024-07a	⊠ Agree □ Partially agree* □ Disagree*
*For partially agree or disagree a reason must be provided as part of your response:	
2024-07a	Management Action Plan: Administrative Regulation G-16 is currently ambiguous in some of the delineation of responsibility for Emergency Management oversight. Administrative Regulation G-16 will be revised to clarify and empower Emergency Management's oversight. The revision will be sent to City Management for consideration and adoption.
2024-07a	Management Action Plan Coordinator: Fire Chief/Emergency Management Director
2024-07a	Anticipated Completion Date: 06/03/2024

#### 2024-07b:

Develop and document a formal monitoring process for addressing future AAR action items in a timely manner. The process should include metrics for implementation of recommendations, definitions for priority levels and responsibilities for providing status updates.

Management Response	and	Corrective .	Action	Plan:

2024-07b ⊠ Agree □ Partially agree\* □ Disagree\*

\*For partially agree or disagree a reason must be provided as part of your response:

2024-07b Management Action Plan: A process will be developed to document and monitor future AARs through a VEOCI AAR project room, which will include recommendations, priorities, responsibilities, status,

and timelines.

2024-07b Management Action Plan Coordinator:

Fire Chief/Emergency Management Director

2024-07b Anticipated Completion Date: 06/03/2024

### 2024-07c:

Finalize Hurricane Ian AAR recommendations.

**Management Response and Corrective Action Plan:** 

2024-07c ⊠ Agree □ Partially agree\* □ Disagree\*

\*For partially agree or disagree a reason must be provided as part of your response:

**2024-07c Management Action Plan:** The remaining item from

the Hurricane Ian AAR Implementation Plan will be

completed, and the AAR will be closed out.

2024-07c Management Action Plan Coordinator:

Fire Chief/Emergency Management Director

2024-07c Anticipated Completion Date: 06/03/2024

# FINDING 2024-08: EM Should Update Coordinating Procedures and Provide Activation Staff Training in Accordance with Prior Audit Recommendation

Rank: High

#### Condition:

As part of the 20-02 Fire EM Audit, we recommended EM update Coordinating Procedures and provide training to activation staff on the procedures prior to June 1<sup>st</sup> to ensure staff was adequately prepared for an event. According to management's response from the prior audit, Coordinating Procedures should be reviewed and updated annually. After they are updated, EM will provide activation staff training on the updated procedures, to ensure proper activation during an event. The last update to Coordinating Procedures and associated documents was June 2022. Updates to Coordinating Procedures were never finalized in FY23 and therefore no training was provided.

#### Criteria:

- 20-02 Fire Emergency Management Audit
  - Finding 2020-04: Updates to Emergency Management Coordinating Procedures and Activation Staff Training

#### Cause:

• Failure to implement prior audit recommendations 2020-04a, 2020-04b, and 2020-04c

- Potential Improperly trained activation staff
- Incomplete Coordinating Procedures
- Potential delayed response to an event

# 2024-08:

Update and provide training on Coordinating Procedures annually according to prior audit recommendation management response.

Managem	ent Response and Corrective Action Plan:
2024-08	☑ Agree ☐ Partially agree* ☐ Disagree*
*For partially agree or disagree a reason must be provided as part of your response:	
2024-08	Management Action Plan: Based upon Hurricane Ian EOC activation observations and after-action review the EOC organizational layout was significantly changed to reflect identified improvement in the Community Services area. With this foundational change complete, coordinating procedures documents will be reviewed in April 2024 and final documents will be provided at the 2024 Hurricane Kickoff Meeting. The documents will be reviewed annual during the Hurricane Kickoff Meeting.
2024-08	Management Action Plan Coordinator: Fire Chief/Emergency Management Director
2024-08	Anticipated Completion Date: 06/03/2024

# FINDING 2024-09: Review Payroll Policies and Procedures Annually in Accordance with Prior Audit Recommendation

Rank: High

#### Condition:

As part of the 19-04 Citywide Overtime Hours and Authorization Audit, we recommended the Payroll Division create one, all-encompassing payroll policies and procedures manual, and periodically review and update the manual to ensure the policies and procedures remained consistent with current practices. In response to the audit recommendation, Financial Services created a manual with an effective date of 12/18/2020. There has been no review or updates of the payroll manual since 2021 and management has not met annually in accordance with their Management Action Plan to review and update the manual.

#### Criteria:

- 19-04 Citywide Overtime Hours and Authorization Audit
  - Finding 2019-01: Payroll Policies and Procedures

#### Cause:

- Failure to fully implement prior audit recommendations
- Failure to continue review of manual as recommended from prior audit (Recommendation 2019-01b)

- Inconsistent and inefficient payroll processing
- Outdated or inaccurate policies and procedures

### 2024-09:

Review payroll policies and procedures annually and update as necessary to ensure accuracy and consistency with current practices.

Manageme	ent Response and Corrective Action Plan:
2024-09	□ Agree □ Partially agree* □ Disagree*
•	Illy agree or disagree a reason must be provided as ur response:
2024-09	Management Action Plan: Since June of 2022, the Payroll Division has been migrating to a new payroll processing system. Knowing that this would significantly alter the policies and procedures manual, review of the manual was deferred until after the new system was deployed. With this implementation now effectively done, staff will update the policies and procedures manual to reflect processes in the new system; and documented annual review of the manual will commence.
2024-09	Management Action Plan Coordinator: Financial Services Director
2024-09	Anticipated Completion Date: 07/01/2024

# FINDING 2024-10: CCPD Annual Review of User Rank and Authority is Not Performed

Rank: High

#### Condition:

Due to minimum staffing levels, CCPD may re-assign ranks as needed to ensure the appropriate number of supervisors are on shift. When an officer's rank is re-assigned on shift, their authority level in the time keeping system is also updated. Once the assignment is over, it is CCPD policy to return the individual back to their normal assigned rank. CCPD has SOP CPD-20 Employee Time Maintenance that addresses administrative procedures for time keeping; however, rank re-assignment is not included. As part of the 19-04 Citywide Overtime Hours and Authorization Audit, we recommended CCPD utilize available time keeping system reports to annually review all Police user rank and authority to ensure they are appropriate. We requested the annual reviews for FY22 and FY23; however, no user rank and authority reviews were performed.

#### Criteria:

- 19-04 Citywide Overtime Hours and Authorization Audit
  - 2019-02 User Roles and Utilization

#### Cause:

- Failure to implement prior audit recommendation
- Failure to continue process updates as recommended from the prior audit (Recommendation 2019-02b)

- Increased risk of errors
- Inability to monitor rank and authority modifications

# 2024-10:

Review user rank and authority annually to ensure user roles are appropriate.

Management Response and Corrective Action Plan:		
2024-10	☑ Agree □ Partially agree* □ Disagree*	
*For partially agree or disagree a reason must be provided as part of your response:		
2024-10	<b>Management Action Plan:</b> To conduct an annual audit to confirm that all employees have the proper rights.	
2024-10	Management Action Plan Coordinator: Chief of Police	
2024-10	Anticipated Completion Date: 04/30/2024	

# FINDING 2024-11: Comply with Administrative Regulation (AR) 58 – Overtime Management

Rank: High

#### Condition:

As part of the 19-04 Citywide Overtime Hours and Authorization Audit, we recommended departments monitor overtime and compensatory time in accordance with the requirements of AR 58 which includes developing overtime benchmarks to assist in more accurate budgeting. In order to test the recommendations implementation, we requested supporting documentation from Utilities, Public Works, Parks and Recreation, and Development Services to determine compliance with the recommendation. Public Works and Development Services were missing the FY22 fourth quarter signed overtime report, and Parks and Recreation was unaware of the recommendation due to key staff turnover. Insufficient monitoring and lack of benchmarks contributes to overtime that exceeds budgeted amounts.

#### Criteria:

- 19-04 Citywide Overtime Hours and Authorization Audit
  - o 2019-05 Monitoring Overtime and Compensatory Time
  - o 2019-06 Overtime Benchmarks

#### Cause:

- Failure to fully implement prior audit recommendations
- Failure to continue process updates as recommended from the prior audit (Recommendations 2019-05a; 2019-05b; and 2019-06c)
- Non-compliance with AR 58

- Inaccurate budgeting for overtime
- Actual overtime amounts exceed budgeted amounts
- Potential for excessive budget transfers for overtime

2024-11:

Comply with AR 58 – Overtime Management.

2024-11 ⊠ Agree □ Partially agree\* □ Disagree\*

\*For partially agree or disagree a reason must be provided as part of your response:

2024-11 Management Action Plan: Because of the recent implementation of new human resources а management and payroll software system, staff will assess whether Administrative Regulation No. 58, Overtime Management, is still viable and fits the needs of the City. We will consider consolidating it with Administration Regulation No. 15. Hours Work/Recording of Hours. and Administration Regulation No. 17, Compensatory Time and Seasonal Bank, and/or adding it to the City's Financial Management Policy.

**2024-11 Management Action Plan Coordinator:** 

Financial Services Director

**2024-11** Anticipated Completion Date: 07/01/2024

# FINDING 2024-12: Special Events Processes Need to be Updated to Provide More Organization and Better Oversight

Rank: High

#### Condition:

As part of the 20-01 Parks and Recreation Special Events Division Audit, we recommended improvements to provide better oversight for overall administration of special events including: the development and formalization of special event policies and procedures; the application process; and vendors, sponsors, and volunteers who participate and contribute to special events. We selected sections of the Special Events and Volunteer Manuals to verify policies and procedures are in place and operating effectively to provide proper oversight for special events. Based on our testing, it appears the Special Events Division did not implement the policies and procedures created and formalized as part of the prior audit. As part of our testing, we noted incomplete documentation and documentation and processes that did not adhere to the policies and procedures updated from the prior audit recommendation. We were also unable to complete testing of requirements from the Volunteer Manual due to insufficient documentation provided.

#### Criteria:

- 20-01 Parks and Recreation Special Events Division Audit
  - o 2020-01: Policies and Procedures Require Updates
  - o 2020-02: Increase Needed in Fiscal Oversight
  - 2020-03: Improvements to Administration and Coordination of Special Events Volunteers

#### Cause:

- Failure to implement prior audit recommendations
- Failure to continue process updates as recommended from the prior audit for recommendations:
  - 2020-01c; 2020-01d; 2020-01f; 2020-02c; 2020-02d; 2020-03a, 2020-03b; 2020-03d; 2020-04b- Confidential<sup>2</sup>

- Inconsistent application of Special Events policies
- Incomplete or incorrect documentation for special events
- Potential liability due to missing, incomplete, or incorrect documentation
- Improper fiscal oversight including inconsistent application of vendor fees and inaccurate inventory of donated or in-kind items
- Inaccurate accounting of volunteer hours
- Incomplete volunteer paperwork
- Unprepared volunteers
- Increased risk of fraud, waste, and abuse
- Potential loss of revenue

<sup>&</sup>lt;sup>2</sup> This finding contained volunteer information regarding special events and is considered confidential.

#### 2024-12a:

Update Special Events processes to provide more organization and better oversight of events.

Management Response and	Corrective	Action	Plan:
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2024-12a ⊠ Agree □ Partially agree\* □ Disagree\*

\*For partially agree or disagree a reason must be provided as part of your response:

2024-12a Management Action Plan: Parks and Recreation Administration is currently working with Special Events to create "Smartsheets" that will better track their paperwork and provide better oversight of agreements, volunteers and administrative processes. Utilizing "Smartsheets" allows administration to track staffs progress and ensure all forms are completed accurately, completely and on-time that the director can review prior to signing off on any partnerships, sponsorships, and other critical paperwork.

2024-12a Management Action Plan Coordinator:

Parks & Recreation Director

2024-12a Anticipated Completion Date: 04/30/2024

### 2024-12b:

Update the Special Events manual to reflect current policies and procedures for special events.

Management Response and Corrective Action Plan:		
2024-12b	⊠ Agree □ Partially agree* □ Disagree*	
*For partially agree or disagree a reason must be provided as part of your response:		
2024-12b	Management Action Plan: Parks and Recreation Administration is working on overall department policies and procedures that special events will be required to follow. Manuals will be updated to reflect the departments policies and procedures. Administration will focus on the critical components of department policies and procedures that directly relate to the special events processes and procedures.	
2024-12b	Management Action Plan Coordinator: Parks & Recreation Director	
2024-12b	Anticipated Completion Date: 04/30/2024	

# FINDING 2024-13: UCD Does Not Comply with Inventory Standard Operating Procedure (SOP)

Rank: High

#### Condition:

As a result of the 21-01 UCD Warehouse Inventory Audit, we recommended improvements to the oversight of the inventory process including updates to the SOP (2021-02a) and improvements to perform inventory procedures more efficiently (2021-04a). To test implementation of the updated SOP, we reviewed two areas; weekly cycle counts; and quarterly audit of issue sheets.

#### 2021-02a: Weekly Inventory Cycle Counts:

Although it appears UCD is conducting weekly cycle counts, no counts were performed during October 2021 and October 2022, and not all counts were performed blindly by an inventory clerk, as required by the SOP. We were unable to verify if a variance greater than the established five percent error rate was identified during counts performed, or if a corresponding inventory adjustment was made in the inventory system because no Variance Detail Reports were maintained as supporting documentation.

#### 2021-04a: Quarterly Audit of Issue Sheets:

Although it appears UCD supervisors audit the weekly issue sheets each quarter using a warehouse checklist, there is no documentation to support the total issue sheets audited for the period; therefore, we were unable to determine if the required five percent were reviewed. In addition, due to the lack of supporting documentation, we could not determine which issue sheets were reviewed; if compliance issues were identified as part of the review; and if corrective actions were taken to ensure compliance with the SOP.

#### Criteria:

- 21-01 UCD Warehouse Inventory Process Audit
  - Finding 2021-02: Warehouse SOP Need Improvement to Ensure Inventory Accuracy
  - Finding 2021-04: Issue Sheet Management and Processing Needs Improvements

#### Cause:

- Failure to fully implement prior audit recommendations
- Failure to continue process updates as recommended from the prior audit (Recommendations 2021-02a and 2021-04a)
- Failure to maintain supporting documentation for inventory procedures performed to comply with SOP

- Potential inaccurate inventory
- Potential theft of inventory
- Inefficient, time consuming, no value-added process

# Management Response and Corrective Action Plan: Recommendations 2024-13a ⊠ Agree □ Partially agree\* □ Disagree\* 2024-13a: Maintain sufficient \*For partially agree or disagree a reason must be provided as supporting documentation part of your response: to ensure compliance with inventory SOP. 2024-13a Management Action Plan: All issue sheets were attached in findings but no clear indication of which ones were reviewed. Spreadsheet with total number of Issue sheets will be generated to verify 5% are being audited with checkmarks of ones being reviewed. SOP will be updated to reflect changes. 2024-13a Management Action Plan Coordinator: **Utilities Director** 2024-13a Anticipated Completion Date: 05/15/2024 **Management Response and Corrective Action Plan:** 2024-13b ⊠ Agree □ Partially agree\* □ Disagree\* 2024-13b: Conduct all weekly cycle \*For partially agree or disagree a reason must be provided as counts in accordance with part of your response: the SOP **2024-13b** Management Action Plan: We do not perform weekly cycle counts in the month of October due to the end of fiscal year complete Inventory count. SOP will be updated to reflect no counts being performed during the month of October. Cycle counts will be completed as a blind count. Variance reports will be attached to original cycle count report. 2024-13b Management Action Plan Coordinator: Utilities Director 2024-13b Anticipated Completion Date: 06/14/2024

#### SCOPE

The scope of the audit will be limited to all processes and data as they relate to findings and closed recommendations included in previous audits issued by the City Auditor's Office. We will review information from FY22, FY23 and FY24 through November 30, 2023. This scope was amended as needed according to information available for each recommendation reviewed.

# STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with Generally Accepted Government Auditina Standards. Those standards require that we plan and perform the audit to sufficient. obtain appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides reasonable basis for our findings and conclusions based on our audit objectives.



#### **METHODOLOGY**

We consider this audit a limited scope audit because the population for sampling included only closed recommendations from all audits issued from 2018 to 2022 with implementation dates no later than 12/31/2022. We did not include any recommendations implemented after 12/31/2022 because we had recently performed testing as part of our Post Audit process. Review (PAR) Details methodologies are separately stated for each audit recommendation. Formal walkthroughs to gain an understanding of the audit processes and procedures were completed as part of the original full audit where findings and recommendations were identified. To test the audit objective, we requested documentation for each recommendation to determine an implementation status. When necessary, interviews and abbreviated walkthroughs were conducted to provide updates on the processes. We utilized data and reports from applicable systems to test implementation status. Sample size was determined based on our assessment of information regarding finding rank and in all cases utilizing the CAO sample methodology for small samples, less than 250 items. This is detailed in the test procedures for each recommendation tested as part of the audit. To determine the specific documents, records, and reports to request for recommendation, reviewed we applicable PAR summaries.

#### Charter School

Randomly selected a sample of school fundraisers to determine compliance with fundraising procedures.

#### **Procurement**

We reviewed sections of the Procurement Manual to determine if review and updates were completed. We reviewed the two most recent procurement designation memos to determine if they were updated appropriately. In order to test single/sole source, as well as updates to the manual, we reviewed new documentation created to comply with the audit recommendation and judgmentally selected two single/sole source transactions to verify compliance with new procedures. We requested supporting

### **METHODOLOGY** (continued)

### Procurement (continued)

documentation for FY22 and FY23 monitoring procedures to determine if Procurement implemented the recommendation.

### City Clerk

Requested documentation and supporting materials were reviewed to determine compliance with recommendations related to updating manuals and vendor contract adherence. Record Liaisons were judgmentally selected to determine if controls were in place to ensure training was completed.

# Development Services Code Compliance f.k.a. Community Development - Code Compliance

Development Services transitioned to a new software in February 2022. We only tested processes in place after the transition was completed. We reviewed the specific documentation received to determine compliance with recommendations related to division-wide training meetings, SOPs compliance with self-certify letters, and review of all city codes. Judgmental sampling was utilized to select a specific month to determine if daily fines and fees were recorded in compliance per Special Magistrate's orders. Judgmental sampling was also utilized to select payments to determine if the case was closed according to policies and procedures. We selected the only amnesty case to determine if processes complied with SOPs.

### Fire - Emergency Management

We reviewed the requested documentation, if available, to determine compliance with recommendations related to updating the activation staffing matrix, the creation of pay codes for events, training provided and received, review and updates to Coordinating Procedures, updated COOPs, follow-up on AAR action items, and review of the All-Hazards Interlocal Agreement. Judgmental sampling was utilized to select a recent event to determine if policies and procedures in the EOP are followed when notifying activation staff.

### Parks and Recreation GO Bonds – Lake Kennedy Project

We reviewed requested documentation, to determine compliance with recommendations related to cost benefit analysis and grant funding. Judgmental sampling was utilized to select a GO Bond project in the design phase to determine if bi-weekly meetings were completed.

# Capital Improvement Projects Utility Extension Program formally included in Public Works Department

We reviewed the requested documentation to determine compliance with the recommendation to hire additional inspectors. Judgmental sampling was utilized to select DFRs and citizen concerns to determine compliance with defined processes.

#### **METHODOLOGY** (continued)

#### Public Works Stormwater Operations

To determine compliance with recommendations related to updating the PW Stormwater Maintenance Operations Policy and Procedures Manual, providing training to employees on the new software, and periodically reviewing data in the system is accurate, we reviewed the supporting documentation provided. Judgmental sampling was used to select inspections and work orders to determine if processes and controls are in place.

#### Parks and Recreation Special Events

We selected a random sample of special event permit applications to determine if the permits were issued according to the policies and procedures. To ensure sponsorship agreements are completed for all sponsorship types and donations are being tracked, we judgmentally selected one special event and requested all sponsor agreements or contracts, and if the sponsor made donations, verified these donations are tracked and logged in the point-of-sale system. We judgmentally selected a sample of special event volunteers to confirm compliance with the Volunteer's Manual including confirmation of required registration forms, and the applicable supporting documentation. We judgmentally selected organizations who had partnership agreements to confirm the agreements are completed and signed by the respective parties. We judgmentally selected a sample of special events to determine if an Incident Action Plan was completed and approved. We reviewed supporting documentation to ensure the third-party ticket sale software vendor is PCI compliant and a City approved vendor.

#### Utilities Collection and Distribution Warehouse Inventory

We reviewed the current warehouse policies and procedures manual and identified sections to test for compliance. Weekly cycle counts were randomly selected to determine if policies and procedures are operating effectively. Quarterly audits of issue sheets we judgmentally selected to determine if the quarterly audits are completed and sufficiently documented. Purchase orders were randomly selected to test for inventory management for proper segregation of duties between the buyer and receiver of inventory items. In addition, we evaluated if physical security improvements were implemented in and around the warehouse, and if inventory system access is reviewed in accordance with the prior recommendations.

### **METHODOLOGY** (continued)

### Citywide Overtime Hours and Authorization

We requested supporting documentation to confirm payroll policies and procedures are updated and reviewed annually; time reporting system User Rank and Authority is reviewed to ensure user rights are assigned according to job responsibilities; the approve and deny self-function within the time reporting system is activated; and confirmed time reporting system user training is occurring annually. In addition, we judgmentally selected a sample of departments based on the amount of overtime budgeted vs actual to verify if management monitoring of overtime is occurring in compliance with AR 58 "Overtime Management".

Unless specifically stated otherwise, based on our selection methods and testing of transactions and records, we believe that it is reasonable to project our results to the population and ultimately draw our conclusions for testing, findings, and recommendations on those results. Additionally, for proper context, we have presented information concerning the value and/or size of the items selected for testing compared to the overall population and the value and/or size of the exceptions found in comparison to the items selected for testing.

# **APPENDIX A**

Department	Report # and Audit		Finding Name	Recommendation	Recommendation	Implementation
	Title	Number		Number		Status
Cape Coral Fire	20-02 Fire	2020-02		2020-02c - EM	Annually, require ALL essential employees working in	Not implemented
Department	Emergency		compensation and	(Employee)	the field to take Saba training on completion of the	
	Management		reimbursement for		FEMA Activity Log ICS 214.	
	Division Audit		emergency events			
Cape Coral Fire	20-02 Fire	2020-04	Updates to Emergency	2020-04a	Update Coordinating Procedures (Job Aids) to ensure	Not implemented
Department	Emergency		Management Coordinating		they are clear and accurately define duties, roles and	
	Management		Procedures and Activation		responsibilities for all EOC Activation Staff sections.	
	Division Audit		Staff Training			
Cape Coral Fire	20-02 Fire	2020-04	Updates to Emergency	2020-04b	Periodically review and update Coordinating	Not implemented
Department	Emergency		Management Coordinating		Procedures (Job Aids).	
	Management		Procedures and Activation			
	Division Audit		Staff Training			
Cape Coral Fire	20-02 Fire	2020-04	Updates to Emergency	2020-04c	Provide Emergency Operations Activation Staff	Not implemented
Department	Emergency		Management Coordinating		training on the updated Coordinating Procedures (Job	·
	Management		Procedures and Activation		Aids).	
	Division Audit		Staff Training			
Cape Coral Fire	20-02 Fire	2020-04	Updates to Emergency	2020-04d	Require completion of appropriate ICS courses for	Not implemented
Department	Emergency		Management Coordinating		individuals who must report to the EOC during an	·
•	Management		Procedures and Activation		activation.	
	Division Audit		Staff Training			
Cape Coral Fire	20-02 Fire	2020-04	Updates to Emergency	2020-04e	Fully utilize a comprehensive training tracking	Not implemented
Department	Emergency		Management Coordinating		mechanism to monitor completion of required ICS and	·
,	Management		Procedures and Activation		other courses for activation staff.	
	Division Audit		Staff Training			
Cape Coral Fire	20-02 Fire	2020-05	Completion of	2020-05b	Emergency Management will periodically monitor	Not implemented
Department	Emergency		Departmental Continuity of		COOP's to ensure they are updated, reviewed and	·
'	Management		Operations Plans (COOP)		tested.	
00	District Assets	0000 00	` ` `	0000 004	Davidan and daving out a familia nanitarina nana a a a fami	Ni-4 in-minus manufa d
Cape Coral Fire	20-02 Fire	2020-06		2020-060	Develop and document a formal monitoring process for	Not implemented
Department	Emergency		of Hurricane IRMA After-		addressing future after-action report action items in a	
	Management		Action Report Improvement		timely manner.	
	Division Audit		Plan Items			
Public Works	19-02 Public Works	2019-01	Stormwater Operations	2019-01b	Periodically update the revised policies and	Not implemented
	Stormwater		Policy and Procedures		procedures to ensure they are still consistent with	
	Operations		Manual		Stormwater industry standards and regulations	
Public Works	19-02 Public Works	2019-03		2019-03b	Periodically audit GIS data reports to verify accuracy	Not implemented
	Stormwater		GIS Data		and completeness	
	Operations					

Services   Overtime Hours and Authorization Audit   Procedures   Procedures   Procedures   Procedures to ensure they are still consistent with current policies, procedures and regulations.	Department	Report # and Audit	Finding Number		Recommendation Number	Recommendation	Implementation Status
Authorization Audit   2019-02   TeleStaff User Roles and 19-04 Citywide Overtime Hours and Authorization Audit   2019-02   TeleStaff User Roles and Utilization   2019-02   Police   2019-03   Police   2019-03   Police   2019-04   Police   2	Financial	19-04 Citywide	2019-01	Payroll Policies and	2019-01b	Periodically update the revised policies and	Not implemented
Cape Coral   19-04 Citywide   Police   Overtime Hours and Authority and all data matches Kronos prior to submission.   Not implemented Department   Authorization Audit	Services	Overtime Hours and		Procedures		procedures to ensure they are still consistent with	·
Police   Department   Authorization Audit   Department   Departmen		Authorization Audit				current policies, procedures and regulations.	
Department Authorization Audit  Parks and Recreation Special Events Division  Utilities 21-01 UCD 2021-04 Issue Sheet Management and Processing Need Improvements  Parks and Recreation Special Events Division  Utilities 21-07 UCD 2021-04 Improvements  Parks and Recreation Special Events Division  Utilities 21-07 UCD 2021-04 Improvements  Parks and Recreation Special Events Division  Utilities 21-07 UCD 2021-04 Improvements  Parks and Recreation Special Events Division  Utilities 21-07 UCD 2021-04 Improvements  Parks and Recreation Special Events Division  Utilities 21-07 UCD 2021-04 Improvements  Parks and Recreation Special Events Division And Events Management and Processing Need Improvements  Parks and Recreation Special Events Division And Events Management and Processing Need Improvements  Parks and Recreation Special Events Division And Events Management and Process Audit  Parks and Recreation Special Events Division And Events Management and Process Audit  Parks and Recreation Special Events Division And Events Management and Process Audit  Parks and Recreation Special Events Division And Events Management and Process Audit  Parks and Recreation Special Events Division And Events Management And Process Audit  Parks and Recreation Special Events Division And Events Management Special Events Division And Events Management Special Events Division And Events Management Special	Cape Coral	19-04 Citywide	2019-02	TeleStaff User Roles and	2019-02b Police	Utilize TeleStaff reports to ensure rank and authority	Not implemented
Parks and Recreation Recreation Special Events Division  Parks and Recreation Special Events Division  Utilities  Parks and Recreation Special Events Division  Parks and Recreation Special Events Division  Utilities  Parks and Recreation Special Events Division  Parks and Recreation Special Events Division And Coordination of Special Events Division And Coordination and Coordinati	Police	Overtime Hours and		Utilization		are appropriate and reviewed, at a minimum, annually	
Recreation Recreation Special Events Division   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03   2020-03	Department	Authorization Audit				and all data matches Kronos prior to submission.	
Events Division   Coordination of Special Events   Spec	Parks and		2020-03	·	2020-03b		Not implemented
Parks and Recreation Special Event Volunteers 2020-03d Coordinate volunteer training sessions to be held prior to the main event season.  Parks and Recreation Special Events Division 2020-04 Recreation Special Event Volunteers 2020-04b Confidential Volunteers 2020-04b Recreation Special Events Division 2020-04 Recreation Special Events 2020-04b Confidential Not implemented and Processing Need Improvements 2021-04a To eliminate confusion and reduce improper procedure, update Warehouse SOPs to clearly define: Roles for issuing vs. recording inventory; Proper procedure for adjustments or changes to inventory amounts; Define time standards for processing issue sheets; On-going monitoring to ensure amounts are correct and process is followed 2019-04 Services Services Procurement Process Audit 2019-04 Monitoring 2019-04a Develop monitoring procedures for contracts, requisitions, purchase orders, purchase thresholds, similar item purchases, and change orders. Monitoring should be conducted on a regular basis by the Procurement Division and documented.  Financial 19-07 Financial Services	Recreation	Recreation Special				_	
Parks and Recreation Special Events Division  Recreation Special Events Division  Utilities  19-07 Financial  19-07 Financial  Services  Services  Procurement  Process Audit  19-07 Financial  19-07 Financial  Services  Services  Procurement  Process Audit  Proc		Events Division		· ·		Special Events.	
Recreation Special Events Division  Parks and Recreation Special Events Division  Recreation Special Event Volunteers  Parks and Recreation Special Event Special Events Division  Recreation Special Events Division  Recreation Special Events Division  Recreation Special Events Division  Utilities  21-01 UCD Warehouse Inventory Process Audit  Pinancial Services  Services  Procurement Process Audit  Financial 19-07 Financial Services  Procurement Procedures  Procurement Procedures  Procurement Procedures  Procurement Procedures  Procurement Procedures  Procurement Process Audit  Process Audit  Process Audit  Process Audit  Recreation Special Events  2020-04b Confidential  Not implemented To eliminate confusion and reduce improper procedure, update Warehouse SOPs to clearly define: Roles for issuing vs. recording inventory; Proper procedure, update Warehouse SOPs to clearly define: Roles for issuing vs. recording inventory; Proper procedure, update Warehouse SOPs to clearly define: Roles for issuing vs. recording inventory; Proper procedure for adjustments or changes to inventory amounts; Define time standards for processing issue sheets; On-going monitoring or ensure amounts are correct and process is followed  Events  Monitoring  2019-04a  Develop monitoring procedures for contracts, requisitions, purchase orders, purchase thresholds, similar item purchases, and change orders. Monitoring should be conducted on a regular basis by the Procurement Division and documented.  Financial 19-07 Financial Services  Services  Services  Services  Procurement Procedures  Procurement Procedures  Procurement Procedures  Procurement Process Audit  Procurement Procedures  Procurement Process Audit  Procurement Process Audit  Improvements to daily field inspection reports.  Partially Implemented inspection and engineering firm's daily field inspection reports.							
Events Division	Parks and		2020-03		2020-03d	•	Not implemented
Parks and Recreation Special Events Division  Utilities  21-01 UCD Warehouse Inventory Process Audit  Prinancial Services Procurement Process Audit  Financial 19-07 Financial Services Services Procurement Process Audit  Financial 20-07 Financial Services Services Procurement Process Audit  Financial 20-07 Financial 2019-02 Compliance with Procurement Process Audit  Financial 20-07 Financial 2019-02 Compliance with Procurement Process Audit  Financial 20-07 Financial 2019-02 Compliance with Procurement Procedures Procurement Process Audit  Financial 20-07 Financial 2019-02 Compliance with Procurement Process Audit Procurement Process Audit	Recreation	-				to the main event season.	
Parks and Recreation Special Events Division  Utilities  21-01 UCD Warehouse Inventory Process Audit  Prinancial 19-07 Financial Services Procurement Process Audit  Financial 19-07 Financial 2019-02  Services Services Procurement Process Audit  Financial 19-07 Financial 2019-02  Services Services Procurement Process Audit  Financial 19-07 Financial 2019-02  Services Services Procurement Process Audit  Financial 19-07 Financial 2019-02  Services Services Procurement Process Audit  Financial 19-07 Financial 2019-02  Services Services Procurement Process Audit  Financial 19-07 Financial 2019-02  Services Services Procurement Process Audit  Financial 19-07 Financial 2019-02  Services Services Procurement Process Audit  Financial 19-07 Financial 2019-02  Services Services Procurement Procedures Procurement Process Audit  Financial 19-07 Financial 2019-02  Services Services Procurement Procedures Procurement Procedures Procurement Process Audit  Financial 19-07 Financial 2019-02  Services Services Procurement Procedures Procurement Procedures Procurement Procedures Procurement Process Audit  Office of Capital Improvements to daily field inspection reporting and review process daily field inspection reports.  Services Procurement Utilities Extension Program  Services Procurement Process Audit Improvements to daily field inspection reports.  Services Procurement Utilities Extension Program  Services Procurement Procedures Procedures Procurement Improvement Staff Improvements to daily field inspection reports.		Events Division		· ·			
Recreation Special Events Division  Utilities  21-01 UCD Warehouse Inventory Process Audit  Financial Services Procurement Process Audit Financial Services							
Events Division			2020-04		2020-04b	Confidential	Not implemented
Utilities  21-01 UCD Warehouse Inventory Process Audit  2021-04  Inprovements  2021-04  Issue Sheet Management and Processing Need Improvements  2021-04a  To eliminate confusion and reduce improper procedure, update Warehouse SOPs to clearly define: Roles for issuing vs. recording inventory; Proper procedure for adjustments or changes to inventory amounts; Define time standards for processing issue sheets; On-going monitoring to ensure amounts are correct and process is followed  Einancial  Services Services Services Procurement Process Audit  Financial  19-07 Financial  2019-04  Monitoring  2019-04a  Develop monitoring procedures for contracts, requisitions, purchase orders, purchase thresholds, similar item purchases, and change orders. Monitoring should be conducted on a regular basis by the Procurement Division and documented.  Financial  19-07 Financial  2019-02  Compliance with Procurement Procedures Procurement Procedures Procurement Process Audit  Office of Capital Improvements  Utilities Extension Program  Improvements to daily field inspection reports.  Possible Audit  To eliminate confusion and reduce improper procedure, update Warehouse SOPs to clearly define: Roles for issuing vs. recording inventory; Proper procedure for adjustments or changes to inventory amounts; Define time standards for processing issue sheets; On-going monitoring to ensure amounts are correct and process in should be contracted.  Partially Implemented inspection reports.  Partially Implemented Improvements daily field inspection reports.	Recreation						
Warehouse Inventory Process Audit    Marehouse Inventory Process Audit   Improvements   Improvem			222121				
Inventory Process Audit  Improvements  Improvement  Improvements  Improv	Utilities		2021-04		2021-04a		Not implemented
Audit  Au				_		li i	
Amounts; Define time standards for processing issue sheets; On-going monitoring to ensure amounts are correct and process is followed  Financial 19-07 Financial Services Services Procurement Process Audit  Financial 19-07 Financial Services Procurement Process Audit  Financial 19-07 Financial Services Services Procurement Procedures Services Services Services Services Services Services Services Services Services Procurement Procedures Services Services Services Services Procurement Procedures Services Services Procurement Procedures Services Services Procurement Procedures Services Services Services Procurement Procedures Services Services Procurement Procedures Services Services Services Services Services Procurement Procedures Services Se		,		Improvements			
sheets; On-going monitoring to ensure amounts are correct and process is followed  Financial 19-07 Financial Services Services Procurement Process Audit  Financial 19-07 Financial 2019-04 Monitoring Process Audit  Financial 19-07 Financial Services Procurement Process Audit  Financial 19-07 Financial Services Services Procurement Procedures Services Services Services Services Services Services Services Understand Services Services Services Services Services Services Services Services Understand Services Service		Audit				,	
Financial 19-07 Financial 2019-04 Monitoring 2019-04a Develop monitoring procedures for contracts, requisitions, purchase orders, purchase thresholds, similar item purchases, and change orders. Monitoring should be conducted on a regular basis by the Procurement Division and documented.  Financial 19-07 Financial 2019-02 Compliance with Services Services Procurement Procedures Procurement Procedures Procurement Procedures Office of Capital Improvements Utilities Extension Program    Develop monitoring procedures for contracts, requisitions, purchase orders, purchase thresholds, similar item purchases, and change orders. Monitoring should be conducted on a regular basis by the Procurement Division and documented.    Develop an annual mandatory comprehensive procurement training program utilizing both Saba and live training for all City staff involved in the procurement process.    Develop an annual mandatory comprehensive procurement training program utilizing both Saba and live training for all City staff involved in the procurement process.    Develop monitoring procedures for contracts, requisitions, purchase orders, purchase orders, purchase thresholds, similar item purchases, and change orders. Monitoring should be conducted on a regular basis by the Procurement Division and documented.    Partially Implemented   Partially I							
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Process Audit  Financial  19-07 Financial  Services  Services  Services  Office of Capital Improvements  Utilities Extension  Program  Process Audit  Should be conducted on a regular basis by the Procurement Division and documented.  Develop an annual mandatory comprehensive procurement training program utilizing both Saba and live training for all City staff involved in the procurement process.  Partially Improvements of daily field inspection reporting and review process  Services  Develop an annual mandatory comprehensive procurement training program utilizing both Saba and live training for all City staff involved in the procurement process.  Formalize and document City Management Staff monitoring of the construction and engineering firm's daily field inspection reports.	Services					1	impiemented
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Financial 19-07 Financial 2019-02 Compliance with Services Services Procurement Procuremen		Process Audit				_ ,	
Services   Procurement Procedures   Procurement Procedures   Procurement training program utilizing both Saba and live training for all City staff involved in the procurement process.  Office of Capital   20-04 Public Works   2020-01   Improvements to daily field inspection reporting and review process   Procurement Procedures   Procurement training program utilizing both Saba and live training for all City staff involved in the procurement process.  Formalize and document City Management Staff monitoring of the construction and engineering firm's daily field inspection reports.	Financial	10 07 Financial	2010 02	Compliance with	2010 022		Partially
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Office of Capital Improvements   20-04 Public Works   2020-01   Improvements to daily field   2020-01a   Formalize and document City Management Staff   Partially Improvements   Utilities Extension   Program   Program						,	
Improvements Utilities Extension Program inspection reporting and review process inspection reporting and daily field inspection reports.	Office of Capital	_	2020-01	Improvements to daily field	2020-01a		Partially
Program review process daily field inspection reports.	· ·		2020-01		2020-014		,
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( Invanagement August 1   1   1   1   1   1   1   1   1   1		Management Audit		loviow process		daily floid flopodion reports.	

Department	Report # and Audit Title	Finding Number	Finding Name	Recommendation Number	Recommendation	Implementation Status
City Clerk	17 A-7 City Clerk Records Division Audit	2018-01	Program Manual updates	2018-01a	Update Division Program Manual and any associated Administrative Regulations (AR#20) to provide more detail including examples, and clarification of certain requirements, specifically  o Requirements for department records inventory for records not stored at storage facility  o Record retention notation requirements  o Policy for maintenance of duplicate records  o Any other vague areas such as the City policy for charging fees for public information requests	Partially Implemented
Development Services	Community Development Code Compliance Division		Code Compliance Process Updates		Assess the practicability of using complaint thresholds and self-certifying techniques for minor violations.	Partially Implemented
Development Services	19-05 Department of Community Development Code Compliance Division	2019-04	Code Compliance Process Updates	2019-04b	If implemented, define the process in the policies and procedures and develop performance measures to determine if the new approach is effective.	Partially Implemented
Cape Coral Fire Department	20-02 Fire Emergency Management Division Audit	2020-02	Recording of time for compensation and reimbursement for emergency events	2020-02d	Annually, require ALL essential employees reporting to the Emergency Operations Center to take live training on completion of the FEMA Activity Log ICS 214.	Partially Implemented
Public Works	19-02 Public Works Stormwater Operations		Stormwater Operations Policy and Procedures Manual	2019-01a	Develop an all-encompassing policy and procedure manual for Public Works Stormwater Operations Division. Examples of sections to include (but not limited to)  • Standard operating procedures for maintenance, • Complaint prioritization, • Maintenance of the GIS database, • Use of vacant public or private properties by PW Maintenance Division • Include appendices of commonly used forms (workorders, inspection, maintenance, etc.)	Partially Implemented
Public Works	19-02 Public Works Stormwater Operations	2019-02	Stormwater Operations Work Order and Inspection Tracking	2019-02a	Research ways to Streamline and automate work order and inspection process	Partially Implemented

Compensatory Time   Long Authorization Audit   Compensatory Time   Ledges: reports into qual events   Ledges: reports into qual events   Ledges: reports into qual events   Ledges: reports in this lab to indicate review and repirataly introduced in record and compensatory time quarterly in accordance with AR 58. Reports must be both initialed to indicate review and repirataly introduced in record retention guidelines.  Financial   19-04 Citywide   Overtime Benchmarks   2019-06c   To more accurately manage overtime, require departments to develop and document benchmarks in accordance with AR 58. The benchmarks should at a minimum.  - Determine a specific percentage of overtime pay compared to base pay. For instance, an employee   Partially Implemented   Partially	Department	Report # and Audit Title	Finding Number	Finding Name	Recommendation Number	Recommendation	Implementation Status
Compensatory Time   Services   Overtime Hours and Authorization Audit   Authorization Audit   Services   Overtime Benchmarks   2019-06c   To more accurately manage overtime, require departments to develop and document benchmarks in accordance with AR 58. Reports must be inhibited to indicate review and maintained in accordance with record retention pudelenes.   Partially departments to develop and document benchmarks in accordance with AR 58. The benchmarks with a condition and the perturbance with AR 58. The benchmarks with accordance with AR 58. The benchmarks with AR 58. The benchmarks with accordan	Financial	19-04 Citywide	2019-05	Monitoring Overtime and	2019-05a	Utilize the Kronos "Employee Transactions and Totals"	Partially
Authorization Audit    Comparison	Services	,					•
Compensatory time quarterly in accordance with AR 58. Reports must be initiated to include the view and maintained in accordance with AR 58. Reports must be initiated to include the view and maintained in accordance with record retention guidelines.    Partially implemented accurately manage overtime, require departments to deep and document benchmarks in accordance with AR 58. The benchmarks in accor				,			'
S8. Reports must be both initialed to indicate review and maintained in accordance with record retention guidelines.   Partially continued to indicate review and maintained in accordance with record retention guidelines.   Partially continued to the provided of the pr							
Financial 19-04 Citywide Services Overtime Hours and Authorization Audit Services Overtime Hours and Recreation Special Events Division Services Overtime Hours and Recreation Special Events Division Services Overtime Hours and Recreation Special Events Division Services Overtime Hours and Authorization Audit Services Overtime Hours and Services Overtime Hours Benchmarks in accordance with Activities Overtime Hours and Services Overtime Hours and Services Ove							
Services Overtime Hours and Authorization Audit    19-04 Citywide   2019-05   Monitoring Overtime and Compensatory Time   2019-05b   Determine a specific percentage of overtime pay compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to pay compared to base pay. For instance, an employee   Partially compared to base pay. For instance, an employee   Partially compared to pay compared to base pay. For instance, an employee   Partially compared to pay compared to base pay. For instance, an employee   Partially compared to pay compared to pay compared to pay compared to base pay. For instance, an employee   Partially compared to pay c						and maintained in accordance with record retention	
Services Overtime Hours and Authorization Audit    19-04 Citywide   2019-05   Monitoring Overtime and Compensatory Time   2019-05b   Eurget overtime as specific percentage of overtime pay compared to base pay. For instance, an employee   Partially rimplemented	Financial	19-04 Citywide	2019-06	Overtime Benchmarks	2019-06c	To more accurately manage overtime, require	Partially
Financial 19-04 Citywide 2019-05 Monitoring Overtime and 2019-05b Budget overtime anomunits to more accurately reflect all and expenditures.  2019-05b Budget overtime anomunits to more accurately reflect prior period actual expenditures.  2020-01 Parks and Recreation Special Events Division  2020-01 Parks and Recreation Special Events Division  2020-01 Policies and Procedures require updates  2020-01f require updates  2020-02f Update Special Event Permit Application to properly require updates  2020-02f Use existing in-house software (RecTrac, Tyler MUNIS) to track sponsorship information for cash and non-cash inventory items.  20-01 Parks and Recreation Special Events Division  20-01	Services	Overtime Hours and				departments to develop and document benchmarks in	Implemented
Services   19-04 Citywide   Overtime Hours and Authorization Audit   2019-05   Monitoring Overtime and Compensatory Time   2019-05   Budget overtime amounts to more accurately reflect   Partially Implemented   Parks and Recreation Special   Events Division   2020-01   Policies and Procedures require updates   2020-01c   Create a process for the Special Events Committee to formally vote and record the approval of a permit application including any exceptions made for the event and approval of exceptions.   Parks and Recreation Special Events Division   2020-01   Policies and Procedures require updates   2020-01f   Update Special Event Permit Application to properly reflect call additional fees and documentation requirements.   Partially Implemented   Partially Im		Authorization Audit				accordance with AR 58. The benchmarks should at a	·
Services   19-04 Citywide   Overtime Hours and Authorization Audit   2019-05   Monitoring Overtime and Compensatory Time   2019-05   Budget overtime amounts to more accurately reflect   Partially Implemented   Parks and Recreation Special   Events Division   20-01 Parks and Recreatio						Determine a specific percentage of overtime pay	
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Authorization Audit Parks and Recreation Special Events Division Recreation Special Events Division Recreation Special Events Division Recreation Special Events Partially Implemented Inperent Events Division Recreation Special Events Partially Implemented Inperent Events Division Recreation Special Events Division Recreation Special Events Partially Implemented Increase Recreation Recreation Special Events Division Recreation Special Events Division Recreation S	Financial	19-04 Citywide	2019-05	Monitoring Overtime and	2019-05b	Budget overtime amounts to more accurately reflect	Partially
Recreation Recreation Special Events Division  20-01 Parks and Recreation Special Events Division  20-01 Parks and Recreation Special Events Division  Recreation Special Events Division  20-01 Parks and Recreation Special Events Parks properties Special Events Parks properties Special Events Division  20-01 Parks and Parks properties Special Events Properties Special Events Properties Special Events Properties Procurement Manual Parks properties Procurement Manual Procurement Process Audit  20-01 Parks and Parks properties Procurement Manual Procurement Manual Procurement Process Aud	Services	-		Compensatory Time		prior period actual expenditures.	Implemented
Events Division  Parks and Recreation Recreation Special Events Division  Parks and Recreation Recreation Special Events Division  Parks and Recreation Special Events Division  Utilities  21-01 UCD  Warehouse Inventory Process Audit  Charter School Ithority Cash Process Audit  Charter School Process Audit  Charter School Ithority Cash Process Audit  Pinancial Services  Services  Services  Services  Services  Services  Procurement Process Audit  Procurement Documents  Procurement Documents  Procurement Documents  Procurement Documents  Procurement Documents  Partially Implemented Partially Implemented and Events Division Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Financial Services  Services  Services  Procurement Process Audit  Process Audit  Process Audit  Process Audit  Process Audit  Process Audit  Procurement Documents  Process Audit	Parks and	20-01 Parks and	2020-01	Policies and Procedures	2020-01c	Create a process for the Special Events Committee to	Partially
Parks and Recreation Special Events Division  Recreation Special Events Division  Parks and Recreation Special Events Division Uncrease needed in Fiscal Oversight Events Division  Parks and Recreation Special Events Division Uncrease needed in Fiscal Oversight Events Division  Parks and Recreation Special Events Division  Parks and Recreation Special Events Division  Parks and Recreation Special Events Division Uncrease needed in Fiscal Oversight Events Division  Parks and Recreation Special Events Division  Parks and Recr	Recreation	Recreation Special		require updates		formally vote and record the approval of a permit	Implemented
Parks and Recreation Special Event Permit Application to properly reflect all additional fees and documentation requirements.  Parks and Recreation Special Event Permit Application to properly reflect all additional fees and documentation requirements.  Parks and Recreation Special Event Division  Parks and Recreation Special Event Permit Application to properly reflect all additional fees and documentation  Parks and Recreation Special Event Permit Application to properly requirements.  Partially Implemented Events Division  Work with the City Attorney's Office to develop contracts for vendors and sponsors.  Partially Implemented Improvement to Ensure Inventory Process Audit  Partially Implemented Events Division  Warehouse Inventory Accuracy Addit  Charter School 21-02 Charter School Authority Cash Process Audit  Charter School 21-02 Charter School Authority Cash Process Audit  Process Audit 201-03 Improve Process and Oversight for Fundraising Activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Procurement Process Audit Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Procurement Process Audit Procedures, user responsibilities, and detailed documentation requirements.  Process Audit Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Procurement Process Audit Procedur		<b>Events Division</b>				application including any exceptions made for the	
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Events Division   20-01 Parks and   20-01 Parks and   Recreation Special Events Division   2020-02   Increase needed in Fiscal Oversight   2020-02c   Use existing in-house software (RecTrac, Tyler MUNIS) to track sponsorship information for cash and non-cash inventory items.   Partially Implemented Non-cash inventory solfice to develop contracts for vendors and sponsors.   Partially Implemented Non-cash inventory SOP to ensure inventory counts are accurate and complete.   Partially Implemented Non-cash inventory SOP to ensure inventory counts are accurate and complete.   Partially Implemented Non-cash inventory SOP to ensure inventory counts are accurate and complete.   Partially Implemented Non-cash inventory SOP to ensure inventory counts are accurate and complete.   Partially Implemented Non-cash inventory SOP to ensure inventory counts are accurate and complete.   Partially Implemented Non-cash inventory SOP to ensure inventory counts are accurate and complete.   Partially Implemented Non-cash inventory SOP to ensure inventory counts are accurate and complete.   Partially Implemented Non-cash inventory SOP to ensure inventory counts are accurate and complete.   Partially Implemented Non-cash inventory SOP to ensure inventory counts are accurate and complete.   Partially Implemented Non-cash inventory SOP to ensure inventory counts are accurate and complete.   Partially Implemented Non-cash inventory SOP to ensure inventory S	Parks and	20-01 Parks and	2020-01	Policies and Procedures	2020-01f	Update Special Event Permit Application to properly	Partially
Parks and Recreation Recreation Special Events Division Parks and Recreation Special Events Division Parks and 20-01 Parks and Recreation Special Events Division Parks and 20-01 Parks and Recreation Special Events Division Parks and 20-01 Parks and Recreation Special Events Division Parks and Recreation Special Events Division Recreation Special Events Division Utilities 21-01 UCD Warehouse Inventory Process Audit Charter School 21-02 Charter School Authority Cash Process Audit Charter School 21-07 Financial Services Procurement Process Audit Parks and 20-01 Parks and Oversight 2020-02 Increase needed in Fiscal Oversight  2020-02d Work with the City Attorney's Office to develop contracts for vendors and sponsors.  Work with the City Attorney's Office to develop contracts for vendors and sponsors.  Revise inventory SOP to ensure inventory counts are accurate and complete.  Improvement to Ensure Inventory Accuracy Aution Activities 2021-03 Improve Process and Oversight for Fundraising Activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Financial 19-07 Financial Services Procurement Process Audit Procurement Pro	Recreation	Recreation Special		require updates		reflect all additional fees and documentation	Implemented
Recreation Special Events Division  Parks and 20-01 Parks and Recreation Special Events Division  Utilities 21-01 UCD Warehouse Inventory Process Audit  Charter School Cash Process Audit Services Procurement Process Audit  Pinancial Services Services Procurement Process Audit  Parks and 2020-02 Increase needed in Fiscal Oversight Support School Procurement Procurement Procurement Services Services Procurement  Recreation Special Events Division  2020-02 Increase needed in Fiscal Oversight Contracts for vendors and sponsors.  2021-02 Warehouse SOPs Need Improvement to Ensure Inventory SOP to ensure inventory counts are accurate and complete.  Partially Implemented Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Financial Services Procurement Process Audit Process Audit Procurement Manual Services Procurement Process Audit Process Audit Procurement Manual Services Procurement Process Audit		Events Division				requirements.	
Events Division  Parks and 20-01 Parks and Recreation Special Events Division  Personal Parks and Recreation Special Events Division  Utilities  21-01 UCD Warehouse Inventory Process Audit  Charter School 21-02 Cash Process Audit  Charter School Authority Cash Process Audit  Financial Services  Services  Procurement Process Audit  Financial Services  Procurement  Procurem	Parks and	20-01 Parks and	2020-02	Increase needed in Fiscal	2020-02c	Use existing in-house software (RecTrac, Tyler	Partially
Parks and Recreation Special Events Division  Utilities 21-01 UCD Warehouse Inventory Process Audit  Charter School Cash Process Audit  Financial 19-07 Financial Services Procurement Process Audit  Services Services Procurement Process Audit  Financial 19-07 Financial Services Services Procurement  Financial Services Services Services Procurement Services Services Procurement Services Services Procurement Services Services Services Procurement Services Services Services Services Services Procurement Services Services Services Services Procurement Services Services Services Services Services Procurement Services Serv	Recreation			Oversight		· · · · · · · · · · · · · · · · · · ·	Implemented
Recreation Recreation Special Events Division  21-01 UCD Warehouse Inventory Process Audit  Charter School 21-02 Charter School Authority Cash Process Audit  Financial Services Procurement Process Audit  2019-01 Financial Services Services Services Procurement  Services Services Services Services Procurement  Reversation Special Events Division  Oversight Cash Pous SOPs Need Improvement to Ensure Inventory SOP to ensure inventory counts are accurate and complete.  Revise inventory SOP to ensure inventory counts are accurate and complete.  Partially Implemented accurate and complete.  Partially Implemented Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Financial Services Services Procurement Process Audit  Financial 19-07 Financial Services Services Procurement  Procurement Process Audit  Financial Services Services Procurement  Procurement  Procurement Documents  Procurement Documents  Procurement Documents  Procurement Documents  Procurement Documents  Procurement Documents  Procurement Services Procurement  Revise inventory SOP to ensure inventory counts are accurate and complete.  Revise inventory SOP to ensure inventory counts are accurate and complete.  Partially Implemented Procedures accurate and complete.  Procurement Manual 2011-03  Include an addendum to the City Cashier Policies and Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Fully Implemented included elsewhere.  Fully Implemented Procedures and Procedures a	Davis and		0000 00	la anno anno de dia Finant	0000 004		D = u4i = Ib .
Utilities    Events Division   21-01 UCD   Warehouse SOPs Need Improvement to Ensure Inventory Process Audit   Marehouse Inventory Process Audit   Marehouse Inventory Process Audit   Marehouse Inventory Process Audit   Marehouse Inventory Accuracy   Marehouse Inventory Process Audit   Marehouse SOPs Need Improvement to Ensure Inventory Accuracy   Implemented Improvement to Ensure Inventory Accuracy   Include an addendum to the City Cashier Policies and Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.			2020-02		2020-02d		•
Utilities  21-01 UCD Warehouse Inventory Process Audit  Charter School  Charte	Recreation	· ·		Oversignt		contracts for vendors and sponsors.	Implemented
Warehouse Inventory Process Audit  Charter School 21-02 Charter School Authority Cash Process Audit  Charter School 32-02 Charter School Authority Cash Process Audit  Financial Services Procurement Process Audit  Financial 19-07 Financial Procurement Process Audit  Financial 19-07 Financial Services Procurement Process Audit  Financial 19-07 Financial Services Procurement Services Procurement Process Audit  Financial 19-07 Financial Services Procurement Services Procurement Process Audit  Financial 19-07 Financial Services Procurement Services Procurement Services Services Procurement Services Services Procurement Services Services Procurement Services Services Services Procurement Services Services Services Services Services Procurement Services Services Services Procurement Services Services Services Services Procurement Services Services Services Services Services Services Procurement Services Se	Utilities	<u> </u>	2021-02	Warehouse SOPs Need	2021-02a	Revise inventory SOP to ensure inventory counts are	Partially
Inventory Process Audit  Charter School Charter School Charter School Charter School Cash Process Audit  Improve Process and Oversight for Fundraising Activities  Cash Process Audit  Improve Process and Oversight for Fundraising Activities  Cash Process Audit  Include an addendum to the City Cashier Policies and Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Financial Services Procurement Process Audit  Final Procurement Manual Compile one comprehensive Procurement Manual that includes all policies, procedures, user responsibilities, and detailed documentation requirements.  Financial Services Procurement Services Procurement							
Audit Charter School 21-02 Charter School Authority Cash Process Audit  Financial Services Procurement Process Audit  Audit  2021-03 Improve Process and Oversight for Fundraising Activities  Procurement Manual Services Procurement Process Audit  Fully Implemented  Regulations to remove specific details included  elsewhere.				1 .		assarate and complete	
Charter School  21-02 Charter School Authority Cash Process Audit  2021-03 Improve Process and Oversight for Fundraising Activities  2021-03 Include an addendum to the City Cashier Policies and Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Financial Services Procurement Process Audit  Final Procurement Manual Services Procurement Process Audit  Financial Services Services Procurement Process Audit  Financial Services Procurement Process Audit  Fully Implemented Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Compile one comprehensive Procurement Manual that includes all policies, procedures, user responsibilities, and detailed documentation requirements.  Fully Implemented Review and update applicable Administrative Regulations to remove specific details included elsewhere.		_		Trentery / tecaracy			
School Authority Cash Process Audit  Oversight for Fundraising Activities  Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Financial Services Procurement Process Audit  Final Procurement Manual Services Procurement Process Audit  Financial 19-07 Financial 19-07 Financial Services Procurement Process Audit  Updates Necessary to Procurement Procurement Procurement Procurement Procurement Procurement Procurement Procedures to account for CSA fundraising activities and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Compile one comprehensive Procurement Manual that includes all policies, procedures, user responsibilities, and detailed documentation requirements.  Fully Implemented Regulations to remove specific details included elsewhere.	Charter School		2021-03	Improve Process and	2021-03	Include an addendum to the City Cashier Policies and	Fully Implemented
Cash Process Audit  Activities  and require all schools and school organizations, such as the PTO, to adhere to updated policies.  Financial  Services  Procurement  Process Audit  Financial  19-07 Financial  Services  Procurement  Process Audit  Financial  19-07 Financial  Services  Procurement  Process Audit  Financial  19-07 Financial  Services  Procurement  Procur	Onditor Consor			1 .			. any mpionionion
Financial 19-07 Financial 2019-01 Final Procurement Manual 2019-01a Compile one comprehensive Procurement Manual that includes all policies, procedures, user responsibilities, and detailed documentation requirements.  Financial 19-07 Financial 2019-01 Updates Necessary to Services Services Procurement  Services Procurement  Procurement Documents  Services Procurement  Services Procurement  Services Services Services Procurement Documents  Services Services Services Services Procurement Documents  Services Service		,		=			
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Services Services Procurement Process Audit  Financial Services Procurement Procurement Process Audit  Financial Services Procurement Services Procurement Procurement Services Procurement Procurement Services Services Procurement Services Service	Financial	19-07 Financial	2019-01	Final Procurement Manual	2019-01a	Compile one comprehensive Procurement Manual that	Fully Implemented
Procurement Process Audit  Financial Services Procurement Procurement Process Audit  19-07 Financial Services Procurement Procurement  2019-01 Updates Necessary to Procurement Documents Procurement Procurement  2019-01b Review and update applicable Administrative Regulations to remove specific details included elsewhere.  Fully Implemented Regulations to remove specific details included elsewhere.							,
Process Audit  Financial 19-07 Financial 2019-01 Updates Necessary to Services Procurement Documents	23555						
Financial 19-07 Financial 2019-01 Updates Necessary to Services Procurement Documents Procurement Proc						and dotailed documentation requirements.	
Services Services Procurement Documents Regulations to remove specific details included elsewhere.	Financial		2019-01	Updates Necessary to	2019-01b	Review and update applicable Administrative	Fully Implemented
Procurement elsewhere.							,
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		Process Audit				5.55576.	

Department	Report # and Audit Title	Finding Number	Finding Name	Recommendation Number	Recommendation	Implementation Status
Financial Services	19-07 Financial Services Procurement Process Audit	2019-02	Compliance with Procurement Procedures	2019-02b	Utilize Lean techniques to streamline and reorganize the procurement process to eliminate unclear requirements and increase efficiency.	Fully Implemented
Financial Services	19-07 Financial Services Procurement Process Audit	2019-03	Procurement Process Timeline Improvements	2019-03	Standardize Sole Source, Professional Engineering, Quotes, and Invitations to Bid procurement processes to clearly define roles, responsibilities and requirements in order to reduce processing time. Updates to the processes should be included in the CAB manual for ease of reference.	Fully Implemented
Office of Capital Improvements	21-03 Parks and Recreation General Obligation Bonds- Lake Kennedy Project Audit	2021-01	GO Bonds overall project management needs improvement	2021-01a	Improve oversight to ensure GO Bond projects stay on schedule and within cost estimates. Oversight should include a formal documented process to thoroughly vet proposed changes to projects and include a cost benefit analysis to allow for informed decisions for the changes.	
Parks and Recreation	21-03 Parks and Recreation General Obligation Bonds- Lake Kennedy Project Audit		Pursue grant funding for future GO Bond projects	2021-02	Develop a plan to pursue alternative funding, such as grants and/or partnerships for other future GO Bonds Projects.	Fully Implemented
Office of Capital Improvements	20-04 Public Works Utilities Extension Program Management Audit	2020-01	Improvements to daily field inspection reporting and review process	2020-01b	Review the City Inspector's process to identify more efficient means to conduct inspection and oversight. Consider increasing inspector count to reduce contracts from three to two per inspector and provide adequate equipment to improve monitoring of the engineering and inspection firms' inspectors by City inspectors.	Fully Implemented
Office of Capital Improvements	20-04 Public Works Utilities Extension Program Management Audit	2020-02	Improve management of citizens' concerns	2020-02a	Improve policies and procedures for addressing citizen's concerns.	Fully Implemented
Office of Capital Improvements	20-04 Public Works Utilities Extension Program Management Audit	2020-02	2020-02b.: Utilize one management system for oversight of citizen concerns	2020-02b	In order to eliminate duplication or confusion by using two systems of record (UEP Hotline and 311 City-wide system), determine the feasibility of utilizing only one management system for oversight of citizens' questions, concerns, and damage complaints.	Fully Implemented
City Clerk	17 A-7 City Clerk Records Division Audit	2018-01	Program Manual updates	2018-01b	Revise mandatory records liaison training in SABA to include information about the Florida General Records Schedule and specifics from Division Program Manual.	Fully Implemented

Department	Report # and Audit	Finding Number	_	Recommendation Number	Recommendation	Implementation Status
City Clerk	17 A-7 City Clerk Records Division Audit		Program Manual updates	2018-01c	Work with departments who are not in compliance with the procedures in the Program Manual to develop a plan to comply and implement policies and procedures.	
City Clerk	17 A-7 City Clerk Records Division Audit	2018-02	Off-site Storage Conditions	2018-02	Ensure vendor compliance with all contract terms and research appropriate avenues for compensation from current vendor for non-compliance with contract terms and alternatives for complying with terms of the contract up to and including early termination of the contract.	Fully Implemented
Development Services	19-05 Department of Community Development Code Compliance Division	2019-01	Fines and Fees Assessed	2019-01a	Collect daily fines and prosecutorial fees in accordance with special magistrate's orders.	Fully Implemented
Development Services	19-05 Department of Community Development Code Compliance Division	2019-01	Fines and Fees Assessed	2019-01b	Revise policies and procedures to include  • Fines/fees are added to Trakit case files when assessed  • Documentation to support adjustments to fees or rescinded violations are maintained in the case management system  • Documentation to evidence fines/fees imposed and/or waived by special magistrate at hearings are maintained in the case management system  • Cap on liens policy	Fully Implemented
Development Services	19-05 Department of Community Development Code Compliance Division	2019-01	Fines and Fees Assessed	2019-01c	Implement a review process to ensure fines are accurately recorded in Trakit.	Fully Implemented
Development Services	19-05 Department of Community Development Code Compliance Division		Lien Reduction Program	2019-02a	Obtain documentation (e.g. lien reduction memo) to evidence review by the City Manager (or designee) and City Attorney (or designee) to support the lien reduction. All pertinent documentation should be maintained in the case file.	Fully Implemented
Development Services	19-05 Department of Community Development Code Compliance Division	2019-02	Lien Reduction Program	2019-02b	Revise policies and procedures to include	Fully Implemented

Department	Report # and Audit Title	Finding Number	Finding Name	Recommendation Number	Recommendation	Implementation Status
Development Services	19-05 Department of Community Development Code Compliance Division	2019-03	Revise Policies and Procedures	2019-03a	Revise the Division's Procedure for Code Compliance Officers to include:	Fully Implemented
Development Services	19-05 Department of Community Development Code Compliance Division	2019-03	Revise Policies and Procedures	2019-03b	Provide training on updated policies and procedures.	Fully Implemented
Development Services	19-05 Department of Community Development Code Compliance Division	2019-04	Code Compliance Process Updates	2019-04c	Implement a plan to review the codes enforced by Community Development to reduce, eliminate or combine codes that are antiquated or not utilized. The plan should include a methodology and timeline to ensure all codes are reviewed.	Fully Implemented
Cape Coral Fire Department	20-02 Fire Emergency Management Division Audit	2020-01	Activation Staffing Matrix, Essential Employee Listing and Communication and Staff Notification	2020-01a	Emergency Management should work with City Departments and directors to develop and maintain an accurate Activation Staffing Matrix and Essential Employee Listing.	Fully Implemented
Cape Coral Fire Department	20-02 Fire Emergency Management Division Audit	2020-01	Activation Staffing Matrix, Essential Employee Listing and Communication and Staff Notification	2020-01b	Review and update the Activation Staffing Matrix in conjunction with the Essential Employee List annually.	Fully Implemented
Cape Coral Fire Department	20-02 Fire Emergency Management Division Audit	2020-01	Activation Staffing Matrix, Essential Employee Listing and Communication and Staff Notification	2020-01c	Communicate the Activation Staffing Matrix and Essential Employee Listing to City Employees by January 31 of each year.	Fully Implemented
Cape Coral Fire Department	20-02 Fire Emergency Management Division Audit	2020-01	Activation Staffing Matrix, Essential Employee Listing and Communication and Staff Notification	2020-01d	Emergency Management should document procedures and method for notifying staff in the event of an activation.	Fully Implemented
Cape Coral Fire Department	20-02 Fire Emergency Management Division Audit	2020-01	Activation Staffing Matrix, Essential Employee Listing and Communication and Staff Notification	2020-01e	Notification processes must be periodically tested for reliability. Documentation of the testing should be maintained as evidence of the test.	Fully Implemented

Department	Report # and Audit Title	Finding Number	Finding Name	Recommendation Number	Recommendation	Implementation Status
Cape Coral Fire Department	20-02 Fire Emergency Management Division Audit	2020-02	Recording of time for compensation and reimbursement for emergency events	2020-02b - EM	EM Update Emergency Operations Plan for procedures to define unique pay codes for emergency events.	Fully Implemented
Financial Services	20-02 Fire Emergency Management Division Audit	2020-02	Recording of time for compensation and reimbursement for emergency events	2020-02b - Finance	FINANCE Utilize unique pay codes for disaster/ emergency event time reporting to allow for accurate recording of time associated with a disaster.	Fully Implemented
Cape Coral Fire Department	20-02 Fire Emergency Management Division Audit	2020-02	Recording of time for compensation and reimbursement for emergency events	2020-02c - EM (LMS)	Annually, require ALL essential employees working in the field to take Saba training on completion of the FEMA Activity Log ICS 214.	Fully Implemented
Cape Coral Fire Department	20-02 Fire Emergency Management Division Audit	2020-07	Updates to All Hazards Interlocal Agreement	2020-07a	Update the Interlocal Agreement to better align with Emergency Management's strategic plan and objectives.	Fully Implemented
Cape Coral Fire Department	20-02 Fire Emergency Management Division Audit	2020-07	Updates to All Hazards Interlocal Agreement	2020-07b	The Emergency Management Division, in conjunction with Unified Command and City Attorney's Office, should periodically review and update the Interlocal Agreement as necessary to ensure it is relevant, aligns with the City's and Division's strategic plan and provides the most benefit to the City.	Fully Implemented
Public Works	19-02 Public Works Stormwater Operations	2019-02	Stormwater Operations Work Order and Inspection Tracking	2019-02b	Provide Training to staff on the new process	Fully Implemented
Public Works	19-02 Public Works Stormwater Operations	2019-03		2019-03a	Develop and/or review standardize forms to ensure necessary data is captured for inspection, maintenance and repair	Fully Implemented
Cape Coral Police Department	19-04 Citywide Overtime Hours and Authorization Audit	2019-02	TeleStaff User Roles and Utilization	2019-02a Police	Utilize the "Request: Approve or Deny self" functionality within TeleStaff in order to eliminate self-approval and adjustment.	Fully Implemented
Cape Coral Fire Department	19-04 Citywide Overtime Hours and Authorization Audit	2019-02	TeleStaff User Roles and Utilization	2019-02a Fire	Utilize the "Request: Approve or Deny self" functionality within TeleStaff in order to eliminate self-approval and adjustment.	Fully Implemented
Cape Coral Fire Department	19-04 Citywide Overtime Hours and Authorization Audit	2019-02	TeleStaff User Roles and Utilization	2019-02b Fire	Utilize TeleStaff reports to ensure rank and authority are appropriate and reviewed, at a minimum, annually and all data matches Kronos prior to submission.	Fully Implemented
Cape Coral Fire Department	19-04 Citywide Overtime Hours and Authorization Audit	2019-03	Telestaff Training	2019-03 Fire	Require all TeleStaff users to obtain vendor provided training regularly to appropriately utilize all functionalities in the software.	Fully Implemented
Cape Coral Police Department	19-04 Citywide Overtime Hours and Authorization Audit	2019-03	Telestaff Training	2019-03 Police	Require all TeleStaff users to obtain vendor provided training regularly to appropriately utilize all functionalities in the software.	Fully Implemented

Department	Report # and Audit	_	Finding Name	Recommendation	Recommendation	Implementation
	Title	Number		Number		Status
Parks and Recreation	20-01 Parks and Recreation Special Events Division	2020-01	Policies and Procedures require updates	2020-01d	Define fee waiver accounts and reasons fees are waived. Include what documentation is required to support the fee waivers and what approvals is	Fully Implemented
					required.	
Parks and Recreation	20-01 Parks and Recreation Special Events Division	2020-02	Increase needed in Fiscal Oversight	2020-02e	Work with Information Technology Systems department to reduce reliance on third-party vendors and more fully utilize RecTrac or City Financial System to sell tickets and issue refunds for events.	Fully Implemented
Parks and Recreation	20-01 Parks and Recreation Special Events Division	2020-03	Improvements to administration and coordination of Special Event Volunteers	2020-03a	Create a comprehensive volunteer manual that includes policies and procedures for: Tracking volunteer hours, Required information when applying to be a volunteer (i.e. date of birth), Assignment of alcoholic and beer sales including a defined age to serve and sell alcoholic beverages	Fully Implemented
Parks and Recreation	20-01 Parks and Recreation Special Events Division	2020-03	Improvements to administration and coordination of Special Event Volunteers	2020-03c	Obtain a Trade of Service agreement for all vendors who indicate they wish to trade services at special events. Agreements must include the number of hours needed to work, balance due, and timeframe to complete hours.	Fully Implemented
Parks and Recreation	20-01 Parks and Recreation Special Events Division	2020-04	Safety and Emergency Preparedness for Special Events	2020-04a	Confidential	Fully Implemented
Utilities	21-01 UCD Warehouse Inventory Process Audit	2021-01	Safeguarding of UCD Inventory Needs Improvement	2021-01a	Improve physical security in and around the warehouse to ensure only authorized individuals have access to inventory.	Fully Implemented
Utilities	21-01 UCD Warehouse Inventory Process Audit	2021-01	Safeguarding of UCD Inventory Needs Improvement	2021-01b	Improve monitoring of software access to ensure proper safeguarding of inventory records and segregation of duties where appropriate to ensure only appropriate individuals have access to software.	Fully Implemented
Utilities	21-01 UCD Warehouse Inventory Process Audit	2021-02	Warehouse SOPs Need Improvement to Ensure Inventory Accuracy	2021-02b	To account for inventory stored in different locations, conduct an inventory item walkthrough to verify location accuracy and update software as needed.	Fully Implemented
Utilities	21-01 UCD Warehouse Inventory Process Audit	2021-03	Inventory Management Needs Improvement	2021-03a	Record all inventory that is on premise upon receipt.	Fully Implemented
Utilities	21-01 UCD Warehouse Inventory Process Audit	2021-03	Inventory Management Needs Improvement	2021-03b	Define the process for: Recording of inventory items; Tracking of inventory items; Re-ordering of inventory items; Management and disposal of obsolete inventory items. This should be incorporated in Recommendation 2021-02a.	Fully Implemented

Department	Report # and Audit Title	Finding Number		Recommendation Number	Recommendation	Implementation Status
Utilities	21-01 UCD Warehouse Inventory Process Audit		Warehouse Purchase Order Management Needs Improvement	2021-05a	To ensure appropriate segregation of duties for the receiving and recording of inventory items, follow City policies and procedures in AR23 and the Purchasing Division Procurement Manual and designate separate Certified Agency Buyers (CABS) and receivers.	Fully Implemented
Utilities	21-01 UCD Warehouse Inventory Process Audit		Warehouse Purchase Order Management Needs Improvement	2021-05b	To ensure inventory items are accurately received, develop a system that allows for easy verification of item numbers and descriptions in comparison to purchase order information. (i.e., utilizing pictures of items)	Fully Implemented

## **APPENDIX B**

### **Finding Classification**

Findings are grouped into one of three classifications: High, Medium or Low. Those findings that are categorized as low are not included in the report but rather are communicated separately to management. Classifications prioritize the findings for management to address and also indicate the level of testing required to determine if a finding's Corrective Action Plan is fully implemented in accordance with recommendations and Management's Response.

**High**: A finding that is ranked as "High" will have a significant impact on the organization. It is one that *prevents* the achievement of a substantial part of significant goals or objectives, or noncompliance with federal, state or local laws, regulations, statutes or ordinances. Any exposure to loss or financial impact for a High finding is considered *material*. Examples include direct violation of City or Department policy, blatant deviation from established policy and procedure, such as actions taken to circumvent controls in place, material noncompliance with federal, state or local laws, regulations, statutes or ordinances, or an area where significant cost savings could be realized by the Department or the City through more efficient operations.

High findings require immediate management attention and should take management's priority when considering implementation for corrective action.

**Medium:** A "Medium" finding is one that *hinders* the accomplishment of a significant goal or objective or non-compliance with federal, state or local laws, regulations, statutes or ordinances, but can't be considered as preventing the accomplishment of the goal or objective or compliance with federal, state or local laws, regulations, statutes or ordinances. Exposure to loss or potential or actual financial impact is *significant but not material* to the Department or City. Examples include lack of monitoring of certain reports, insufficient policies and procedures, procedure in place or lack of procedure that can result in *potential* noncompliance with laws and or regulations.

Medium findings require management attention within a time frame that is agreed upon by the Department and the City Auditor. Priority for implementation of management's corrective action should be considered in light of other High or Low findings.

**Low:** A "Low" finding is one that warrants communication to management but is one that isn't considered as hindering the accomplishment of a significant goal or objective and isn't causing noncompliance with federal, state or local laws, regulations, statutes or ordinances. Financial impact or risk of loss is minimal to none; however, low findings can *hinder the effectiveness or quality of department operations and thus are communicated to management separately. Low ranked findings are not included in the final audit report.* 

The City Auditor's Office will not follow up on the status of Low findings communicated to Management.