

City of Gainesville

City Hall
200 East University Avenue
Gainesville, Florida 32601



Meeting Agenda - Final

March 7, 2022

3:00 PM

City Hall Auditorium

Audit Committee

Mayor Lauren Poe
Mayor-Commissioner Pro Tem Reina Saco
Harold Monk, CPA, CFE (Appointed)

If you have a disability and need an accommodation in order to participate in this meeting, please contact the Office of Equal Opportunity at (352) 334-5051 at least two business days in advance. TTY (Text Telephone Telecommunication Device) users please call 711 (Florida Relay Service). For Speech to Speech (STS) relay, please call 1-877-955-5334. For STS Spanish relay, please call 1-877-955-8773. For STS French Creole relay, please call 1-877-955-8707.

CALL TO ORDER**ROLL CALL****ADOPTION OF THE AGENDA****APPROVAL OF MINUTES**

[210839.](#) **Approval of Minutes from the January 11, 2022 Audit Committee Meeting (B)**

RECOMMENDATION *The Audit Committee approve the January 11, 2022 minutes.*

[210839_January 11, 2022 Minutes_20220307.pdf](#)

DISCUSSION OF ITEMS

[210961.](#) **Citywide Gift Card Audit (B)**

Explanation: The objective of the Citywide Gift Card Audit was to review the policies, procedures, controls and security around the handling of gift cards and determine if internal controls are adequately designed and operating effectively to sufficiently mitigate the risk of gift card fraud, waste and abuse. This audit was included in the City Auditor's Audit Plan.

RECOMMENDATION *The Audit Committee review, approve and recommend the City Commission accept the City Auditor's report.*

[210961_Citywide Gift Card Audit Report_20220307](#)

[210962.](#) **2021 Annual Report, Risk Assessment and Audit Plan (B)**

Explanation: The City Auditor's Annual Report, Risk Assessment and Audit Plan highlights Internal Audit activities and accomplishments over the past year in the first section, including a description of who we are and what we do, activities and accomplishments, and other stories of community builders making Gainesville great.

The second section describes the enterprise risk assessment and internal audit plan. We propose adding a few additional internal audit engagements to the audit plan (see "New" on the audit plan). Specifically:

- *FL Highway Safety and Motor Vehicles Internal Control and Data Security Compliance Audit, p.8*
- *GG Finance Indirect Cost Allocation Attestation (Annual), p.8*

- ARPA Reporting Compliance Audit, p.9
 - G-5 Public Records Policy Compliance Audit, p.9
- We propose removing the GPD Equity in Staff Retention Processes Review engagement from the audit plan as the Office of Equity and Inclusion is engaging in this work as part of their Affirmative Action Work Plan (see "Removed" on the audit plan).*

RECOMMENDATION *The Audit Committee review, approve and recommend the City Commission accept the City Auditor's report and changes to the audit plan.*

[210962_2021 Annual report_20220307](#)

[210963.](#) **City Auditor Quarterly Update (B)**

Explanation: The City Auditor Quarterly Update provides more transparency into activities conducted by the Office of the City Auditor. The update includes status of our work in progress, audit issue follow up, and other activities.

RECOMMENDATION *The Audit Committee review, approve and recommend the City Commission accept the City Auditor's quarterly report.*

[210963_City Auditor Quarterly Update_20220307](#)

PUBLIC COMMENT

MEMBER COMMENT

NEXT MEETING DATE **April 20, 2022**

ADJOURNMENT