CITY AUDITOR QUARTERLY UPDATE

191219

AUDIT AND FINANCE COMMITTEE

May 20, 2020

Mayor

Lauren Poe

Mayor-Commissioner Pro Tem

Harvey Ward

City Auditor

Ginger Bigbie

City Commissioners

David Arreola

Adrian Hayes-Santos

Gail Johnson

Gigi Simmons

Helen K. Warren

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INTERNAL AUDIT WORK IN PROGRESS

Audit Engagement Title	Primary Department	Audit Service Type	Audit Objective	Audit Status
General Government Enterprise Resource Planning System Implementation Review, Phase III	General Government; GRU Finance	Advisory	Determine the effectiveness of the ERP Test Stage in relation to the best practices delineated in COBIT 2019 Build, Acquire, and Implement No. 7, Managed IT Change Acceptance and Transitioning.	Reporting
Reichert House – Part B, Independent Accountant's Agreed Upon Procedures	GPD	AUP	Independent Accountant's report on applying agreed upon procedures on the cash receipts, cash disbursements, and mentoring classes for Reichert House and Palm Breeze Youth Services	Reporting

INTERNAL AUDIT WORK IN PROGRESS (CONT.)

Audit Engagement Title	Primary Department	Audit Service Type	Audit Objective	Audit Status
Review of Citywide Grant Administration Governance and Internal Controls	General Government and GRU Finance	Phase I – Disaster Recovery Assistance and Advisory	Phase I - Covid-19 government funding opportunities: 1. Support strong control environment around City's GNVCares funding processes, including performing randomization processes and anti-fraud checks. 2. Assist with management processes to receive government disaster relief funding, including CARES Act and other federal and state funding opportunities.	In progress
		Phase II - Audit	Phase II - Citywide grant administration lifecycle Assess adequacy and effectiveness of governance and internal controls over Citywide grantor and grantee pre-award, award and post-award phases of the grant administration lifecycle.	On hold

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INTERNAL AUDIT WORK IN PROGRESS (CONT.)

Audit Engagement Title	Primary Department	Audit Service Type	Audit Objective	Audit Status
General Government Investments Audit	General Government Finance	Audit	Review governance (adequacy of policy and procedures, alignment with City strategic objectives, compliance with policy, and monitoring), and internal controls around GG investment processes and reporting.	Planning

INTERNAL AUDIT WORK IN PROGRESS (CONT.)

Audit Engagement Title	Primary Department	Audit Service Type	Audit Objective	Audit Status
2020 Review of Cybersecurity Governance and Risk Management	Citywide	Advisory	Assess and identify opportunities to strengthen enterprise cybersecurity processes.	Pre-planning
Citywide Purchasing Card Review	Citywide	Audit	Establish program for automated and ongoing auditing of all Citywide purchasing card transactions to identify noncompliance with policy and manage fraud risks.	On Hold **

** Note: The Florida Auditor General is in the process of performing a citywide purchasing card audit; therefore, internal audit will review controls and automated monitoring when the ERP system implementation has been completed.

INTERNAL AUDIT WORK IN PROGRESS (CONT.)

Periodic Monitoring

| Audit Engagement Title	Primary Department	Audit Service Type	Audit Objective	Monitoring Status
Enterprise IT Governance and Data Management	Citywide	Monitoring	Monitor management's progress to build out Enterprise IT Governance capabilities supporting the City's strategic initiatives and objectives. Provide credible challenge to managements assessment of risk.	Ongoing
Workday ERP System Implementation	Citywide	Monitoring	Monitor management's progress to implement the ERP system, manage relevant citywide risks, and remediate open audit observations in progress.	Ongoing until implementation completed
Reichert House Follow up	GPD	Monitoring	Monitor management's progress regarding the overall program organizational structure, design and implementation of strong financial controls, and implementation of appropriate contracts/agreements with the City.	Ongoing until key risks are mitigated

INTERNAL AUDIT WORK IN PROGRESS (CONT.)

Fraud Hotline and Investigations

OFFICE OF THE CITY AUDITOR				
Status	Message # or Investigation (INV)	Date complaint received	Date Closed	Fraud Category
Open	168	1/11/20		Conflict of Interest
Closed	169	2/28/20	3/3/2020	Ethics / Code of Conduct
Open	170	3/2/20		Corruption
Open	171	3/4/20		Conflict of Interest
Closed	INV2020-01	3/12/20	4/9/2020	Ethics / Code of Conduct
Closed	172	4/16/20	4/16/2020	Operations Question
Closed	INV2020-02	4/24/20	5/8/2020	External Fraud
Closed	INV2020-02	5/3/20	5/8/2020	External Fraud

INTERNAL AUDIT WORK IN PROGRESS (CONT.)

New Audit Issue Follow up Program
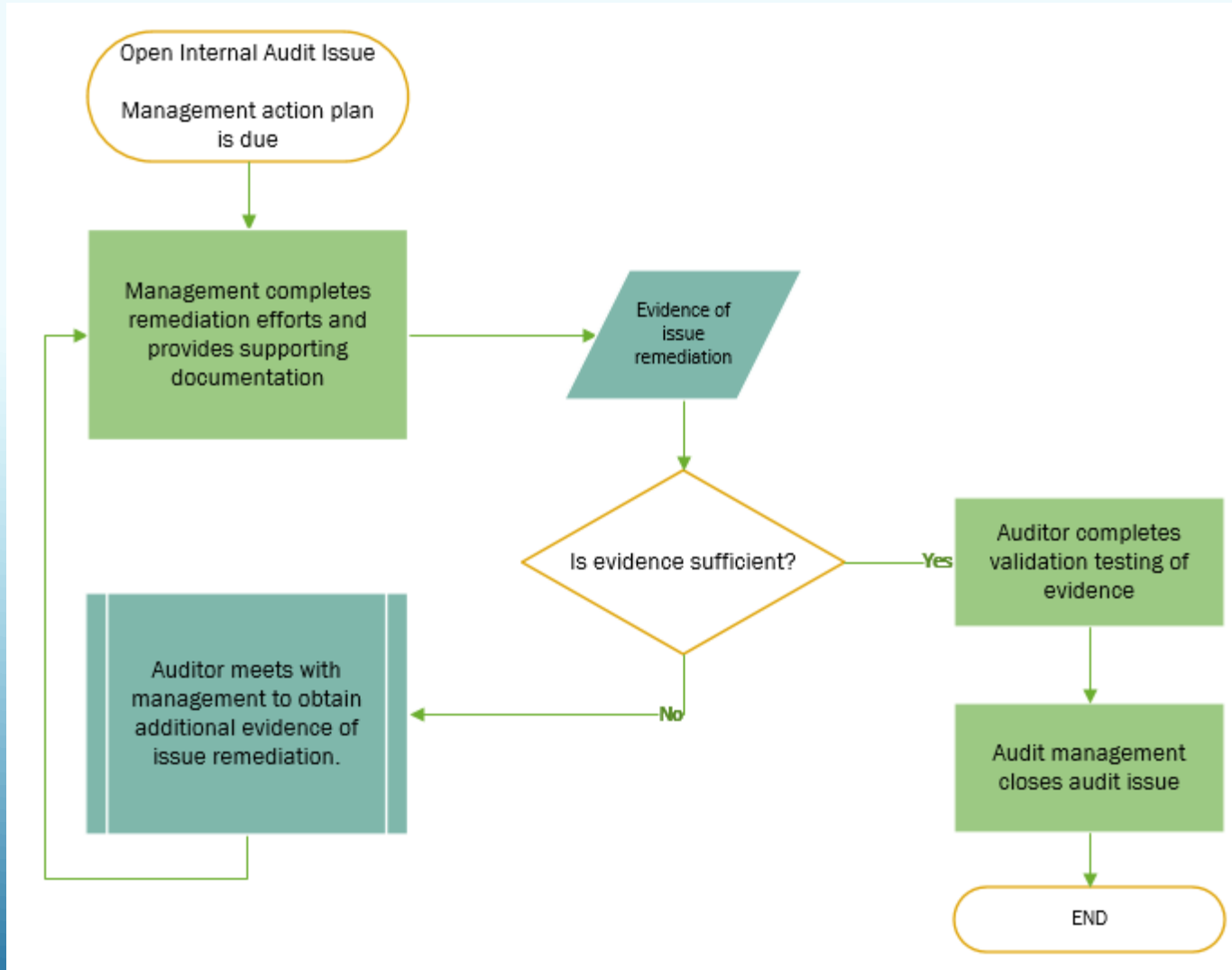
❖ New audit issues will be assigned a risk rating. Moderate and high risk issues require remediation typically within one year. A Management responsible party is assigned and is accountable for providing evidence of issue remediation.

❖ Audit review of aged open audit issues is in progress. Original risk and current conditions are assessed. Management provides evidence of remediation. If sufficient, validation testing is completed and audit management closes the issue.

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INTERNAL AUDIT ISSUE FOLLOW UP STATUS

Internal Audit Issue Follow up **	
Audit Issues closed since 1/1/2020	4
Audit Issues open as of 5/20/2020	39

** See Detail in Appendix B

Past Due:
Going forward, audit issues not remediated by the issue due date will be reported as "past due", with department and responsible party.

Risk Rating:
Future internal audit issues will be assigned a risk rating during the audit.

- **High Risk**: Key controls do not exist or are not effective, resulting in an impaired control environment and a high level of unmitigated risk requiring immediate corrective action.
- **Moderate Risk**: Adequate control environment in most areas; moderate risk improvement opportunities require corrective action.
- **Low Risk**: Satisfactory overall control environment; small number of lower risk improvement opportunities which do not require a management action plan.

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INTERNAL AUDIT WORK IN PROGRESS (CONT.)

Other Department Initiatives

Audit Process Description	Primary Department	Audit Objective	Audit Status
Fraud Hotline Management and Investigations	Citywide	Manage fraud hotline; conduct fraud investigations; refer non-fraud related complaints to EO or HR as appropriate.	Ongoing
Collaborative Project: Integrated Anti-fraud, Compliance and Ethics Program	Citywide	Develop an integrated anti-fraud, compliance and ethics program to improve compliance, efficiencies, and consistent follow up.	Planning
Ongoing Internal Audit Issue Follow up	Citywide	Implement new audit issue follow up process. Status of internal audit issues reported quarterly.	Ongoing
Revision of Quality Control System	City Auditor's Office	Update Internal Audit policies, procedures, and templates to reflect Government Auditing Standards, July 2018 Revision; implement new standards; train staff; prepare for external peer review.	In progress
City Commission and Management Referrals	Citywide	Commissioner and management audit, advisory or consulting requests requiring minimal resources are accepted. Larger requests are incorporated in the enterprise risk assessment process that is used to prioritize next engagements to be added to the audit plan.	Ongoing

INTERNAL AUDIT STAFF

Position Type	Status
Current Auditor	3 FTEs
Temporary Auditor	.75 FTE
Open Auditor	3 FTEs
Student Audit Intern	2 part-time FTEs planned

Other activities:
- Covid-19: Auditors working remotely
- Triennial QAIP (External Assessment) early 2021
- All FTEs complete at least 40 required hours annually of professional continuing education
- College student interns planned when attendance on campus resumes

STATUS OF EXTERNAL AUDITS

1. External financial statement audit - General Government
   External Auditor – Purvis gray & Company (pp 14-16)
2. External financial statement audit - Gainesville Regional
   Utilities
   External Auditor – Baker Tilly (p 17)
3. Florida Auditor General
   2020 operational audit of the City of Gainesville (p 18)
4. Florida Office of the Inspector General -
   2020 Florida Retirement System compliance audit (p 19)

EXTERNAL FINANCIAL STATEMENT AUDIT
GENERAL GOVERNMENT
EXTERNAL AUDITOR – PURVIS GRAY & COMPANY

External Audit Report For the fiscal year ended September 30, 2018	Finding	Audit Status
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT	2018-01 - Bank reconciliations were not completed on a timely basis and included unreconciled differences.	FY 2019 in progress FY 2018 completed
	2018-02 – Several accounts were materially misstated, including revenue and accounts receivable, expenditures/expenses and accounts payable, capital assets, and equity.	
	2018-03 - Funds expended for capital outlay exceeded the additions to capital assets by approximately $8 million. After review, management identified approximately $6 million of additional assets that should have been capitalized.	

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EXTERNAL FINANCIAL STATEMENT AUDIT
GENERAL GOVERNMENT
EXTERNAL AUDITOR – PURVIS GRAY & COMPANY

External Audit Report For the fiscal year ended September 30, 2018	Finding	Audit Status
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT	2018-04 – Segregation of Duties - The following financial reporting processes lacked adequate segregation of incompatible duties: payroll division; payroll timekeepers; journal entries.	FY 2019 in progress FY 2018 completed
	2018-05 – Database Documentation - There is a lack of documentation of the current ERP databases and various data elements (data field attributes) used by the ERP application modules.	

EXTERNAL FINANCIAL STATEMENT AUDIT
GENERAL GOVERNMENT
EXTERNAL AUDITOR – PURVIS GRAY & COMPANY

External Audit Report For the fiscal year ended September 30, 2018	Finding	Audit Status
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT	OTHER POSTEMPLOYMENT BENEFITS FUND - None	FY 2019 in progress FY 2018 completed
	EMPLOYEES' PENSION FUND - None	
	CONSOLIDATED POLICE OFFICERS AND FIREFIGHTERS RETIREMENT PLAN - None	
	WILD SPACES AND PUBLIC PLACES FUND - None	
	COMMUNITY REDEVELOPMENT AGENCY - None	

EXTERNAL FINANCIAL STATEMENT AUDIT
GAINESVILLE REGIONAL UTILITIES
EXTERNAL AUDITOR – BAKER TILLY

External Audit Report as of September 30, 2019 and 2018	Deficiency in internal control	Audit Status
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT	NONE	Completed 2/24/2020

FLORIDA AUDITOR GENERAL
2020 OPERATIONAL AUDIT OF THE CITY OF GAINESVILLE

Category	Description	Audit Status
FL Auditor General Announcement	Audit of the City of Gainesville announced March 30, 2020	
Audit Information Requests	11 of 16 functional area information requests to date have been provided, 5 are in progress.	On track
Auditor General Fieldwork	Approximately 15% complete.	On track
Auditor General Report		TBD

FLORIDA OFFICE OF INSPECTOR GENERAL - 2020 FLORIDA RETIREMENT SYSTEM COMPLIANCE AUDIT

Category	Description	Audit Status
FL Office of Inspector General Audit Announcement	Audit of the City of Gainesville's compliance with Florida Retirement System rules and statutes announced April 24, 2020	
Audit Information Requests	Management provided initial information requested	Updated information will be requested when audit resumes.
Fieldwork	City management requested HOLD on audit until fall	On Hold – to resume Sept/Oct 2020
OIG Report		TBD

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Next Audit & Finance Committee

- **June 19, 2020 - FY 2019 General Government External Financial Statement Audit Report and CAFR**

Fraud, Waste, and Abuse Hotline

- **Call 1-844-818-2492 or**

- **visit www.intouchwebsite.com/CityofGainesville**

- To report other issues:
  - **Discrimination Issues**, call the Equal Opportunity Office at 334-5051
  - **Workers' Compensation Fraud Issues**, call Risk Management at 334-5045
  - **Employee Relations Issues**, call Human Resources at 334-5077

THANK YOU!

Contact Information

Ginger Bigbie, CPA, CFE | City Auditor | City of Gainesville

200 E University Avenue, Gainesville, FL 32601

Office: 352-334-5020

URL: http://www.cityofgainesville.org/CityAuditor/CityAuditorStaff.aspx

OFFICE OF THE CITY AUDITOR STAFF

Ginger Bigbie, CPA, CFE, City Auditor**.**

Eileen Marzak, CPA, CFE, Assistant City Auditor.

Vincent Iovino, CISA, CRISC, Information Technology Auditor.

Brecka Anderson, CIA, CFE, CGAP, AICPA-COSO, Internal Audit Manager

APPENDICES

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APPENDIX A – INTERNAL AUDIT PLAN

Audit, Advisory, Attestation, Other Non-audit Services					
Planned Start Date	**Audit Engagement Title**	**Primary Department**	**Audit Service Type**	**Audit Objective**	**Audit Status**
	General Government Enterprise Resource Planning System Implementation Review, Phase III	General Government; GRU Payroll	Advisory	Determine the effectiveness of the ERP Test Stage in relation to the best practices delineated in COBIT 2019 Build, Acquire, and Implement No. 7, Managed IT Change Acceptance and Transitioning.	Reporting
	Reichert House – Part B, Independent Accountant's Agreed Upon Procedures	GPD	AUP	Independent Accountant's report on applying agreed upon procedures on the cash receipts, cash disbursements, and mentoring classes for Reichert House and Palm Breeze Youth Services	Reporting
Phase I - in progress Phase II Tentative: Winter 2020/2021	Review of Citywide Grant Administration Governance and Internal Controls	GG Finance; GRU Finance	Phase I - Advisory Phase II - Audit	Phase I - Covid-19 government funding opportunities 1. Assess adequacy of resources for management to identify government funding opportunities, including CARES Act and other federal and state awards; apply; track and monitor funds spent. 2. Asses internal control environment around City's GNVCares funding processes. Phase II - Citywide grand administration lifecycle Assess adequacy and effectiveness of governance and internal controls over Citywide grantor and grantee pre-award, award and post-award phases of the grant administration lifecycle.	Planning
	General Government Investments Audit	General Government Finance	Audit	Review governance (adequacy of policy and procedures, alignment with City strategic objectives, compliance with policy, and monitoring), and internal controls around GG investment processes and reporting.	In Planning
Summer/Fall 2020	2020 Review of Cybersecurity Governance and Risk Management	Citywide	Advisory	Assess and identify opportunities to strengthen enterprise cyber security.	Pre-planning

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\multicolumn{6}{c}{Audit, Advisory, Attestation, Other Non-audit Services}
Planned Start Date	**Audit Engagement Title**	**Primary Department**	**Audit Service Type**	**Audit Objective**	**Audit Status**
TBD	Citywide Overtime Audit	TBD	Audit	Audit objective and scope to be determined	On Hold
TBD	Gainesville Fire and Police Emergency Response Times	GFR; GPD	Audit	Audit objective and scope to be determined	On Hold
2021 Apr-Jun	Citywide Purchasing Card Review	Citywide	Audit	Establish program for automated and ongoing auditing of all Citywide purchasing card transactions to identify noncompliance with policy and manage fraud risks.	Not Started **
Tentative: Summer/Fall 2020	Review of Citywide Travel Program Governance, Compliance, and Internal Controls	GG Finance; GRU Finance	Audit	Review Citywide travel program governance (adquacy of policy), compliance (payment of travel expenses in alignment with policy) and internal controls (assess control design and effectiveness).	Not Started
TBD	General Government Billing and Collections Process		Audit	Evaluate the internal control system over the process of billing and collections for taxes, fees, licenses, permits, and events billed through the General Government Finance Department.	Not Started
TBD	Review of Governance, Compliance and Internal Controls of General Government Business Tax Processes		Audit	Assess overall governance, compliance and internal control environment of Genernal Government business tax processes.	Not Started
**ANNUALLY REQUIRED ENGAGEMENTS**
2020 Dec	2020 Enterprise Risk Assessment and Annual Audit Report	Citywide		Office of the City Auditor assesses enterprise risk on an ongoing basis and summarized in an annual report. Next annual report is expected December 2020.	In progress
	Citywide EO Related			Audit objective and scope to be determined	Not Started
2020 Nov-Dec	General Government Annual Validation of Projected Revenues	GG Finance	Attestation		Not Started

APPENDIX A – INTERNAL AUDIT PLAN (CONT.)

OTHER DEPARTMENT ACTIVITIES					
	Audit Process Description	**Primary Department**	**Audit Service Type**	**Audit Objective**	**Status**
	Fraud Hotline Management and Investigations	Citywide	NAS	Manage fraud hotline; conduct fraud investigations; refer non-fraud related complaints to EO or HR as appropriate.	Ongoing
	Collaborative Project: Integrated Anti-fraud, Compliance and Ethics Program	Citywide	NAS	Develop an integrated anti-fraud, compliance and ethics program to improve compliance, efficiencies, and consistent follow up.	Planning
	Ongoing Internal Audit Issue Follow up	Citywide	NAS	Implement new audit issue follow up process. Status of internal audit issues reported quarterly.	Ongoing
	Internal Audit Quality Assurance and Improvement Program	City Auditor's Office	NAS	Update Internal Audit policies, procedures, and templates for revised professional standards; train staff and implement changes.	In progress
	City Commission and Management Referrals	Citywide	NAS	Commissioner and management audit, advisory or consulting requests requiring minimal resources are accepted. Larger requests are incorporated in the enterprise risk assessment process that is used to prioritize next engagements to be added to the audit plan.	Ongoing

COMPLETED AUDITS					
A&FC Report Date	**Audits, Consultations and Projects**	**Primary Department**	**Types**	**Objective**	**Status**
3/11/20	2019 Report on the Status of Outstanding Audit Recommendations	Citywide	Audit	Verify that corrective action has been taken and summarize the results.	Completed
2/5/20	Citywide Affirmative Action Plan	Citywide	Audit	Evaluate the effectiveness of the City's Affirmative Action Program	Completed
1/22/20	Internal Controls and Data Security for the use of Driver's License and Motor Vehicle Record Data Exchange	GPD	Audit	Certify that the data security policies and procedures have been approved by a Risk Management IT Professional.	Completed

APPENDIX B – OPEN AUDIT ISSUE DETAIL

Audit Issue Status	Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue #	Impacted Department(s)
Open	9/15/2015	GPD Property and Evidence Section	Cash Procedures Need Updating	C	GPD
Open	1/26/2016	Audit of Gainesville Fleet Operations	Industry Standards/Goals	2	Fleet
Open	1/26/2016	Audit of Gainesville Fleet Operations	Application Management and Owner Stewardship not Functional	3	Fleet
Open	9/28/2017	Audit of RTS Farebox and Bus Pass Revenues	Periodic Background Checks	1	RTS and HR
Open	9/28/2017	Audit of RTS Farebox and Bus Pass Revenues	Reconciling Bus Farebox Deposits	2	RTS and Budget & Finance
Open	9/29/2017	Audit of GRU Non-Pension Investments	Segregation of duties within the Treasury function requires strengthening.	1	GRU Finance
Open	9/29/2017	Audit of GRU Non-Pension Investments	The portfolio management reporting process requires strengthening.	2	GRU Finance
Open	9/29/2017	Audit of GRU Non-Pension Investments	Periodic Review and Approval – The Investment Policy should be reviewed, updated and approved by the CFO on an annual basis.	3	GRU Finance
Open	9/29/2017	Audit of GRU Non-Pension Investments	A review of the Investment and Debt Committee Quarterly Report identified three areas that require clarity or improvement around the cash and duration components of the GRU Portfolio.	4	GRU Finance
Open	8/2/2018	Annexed Property Fee Collections Audit	City Revenue Verifications of Annexed Properties Not Conducted	A	Planning Department and Budget & Finance
Open	8/2/2018	Equal Opportunity Mandatory Annual Diversity Training	Procedures and performance indicators surrounding the Office of Equal Opportunity's mandatory diversity training are not adequately designed nor implemented.	1	Equal Opportunity
Open	8/2/2018	Vendor Master File	Policies, procedures, and oversight related to General Government's and Gainesville Regional Utilities' Vendor Master File are not adequately designed nor implemented.	1	GRU Purchasing
Open	8/2/2018	Vendor Master File	Policies, procedures, and oversight related to General Government's and Gainesville Regional Utilities' Vendor Master File are not adequately designed nor implemented.	3	General Government Purchasing

APPENDIX B – OPEN AUDIT ISSUE DETAIL (CONT.)

Audit Issue Status	Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue #	Impacted Department(s)
Open	8/2/2018	Vendor Master File	Conflict of Interest controls and monitoring are not working as intended.	7	GRU Purchasing
Open	8/2/2018	Vendor Master File	Vendor Master File system controls cannot be relied upon as implemented.	9	HR
Open	4/3/2019	Audit of the City of Gainesville's Reichert House Youth Academy – Governance, Financial Processes, and Performance Metrics - Part A	Lack of Standard Business Processes	1	N/A
Open	4/3/2019	Audit of the City of Gainesville's Reichert House Youth Academy – Governance, Financial Processes, and Performance Metrics - Part A	Lack of Transparency	2	N/A
Open	4/3/2019	Audit of the City of Gainesville's Reichert House Youth Academy – Governance, Financial Processes, and Performance Metrics - Part A	Obtaining and Managing Grants Outside of the City's Oversight	3	N/A
Open	4/3/2019	Audit of the City of Gainesville's Reichert House Youth Academy – Governance, Financial Processes, and Performance Metrics - Part A	Inaccurate and Inadequate Procedures for Performance Metrics	4	N/A
Open	4/3/2019	Audit of the City of Gainesville's Reichert House Youth Academy – Governance, Financial Processes, and Performance Metrics - Part A	Poorly Documented and Unusual Transactions	5	N/A
Open	2/5/2020	Affirmative Action Plan Audit 2019	Establish standard periodic review of AAP hiring goals, which are integrated as a part of HR data capture, management, and extraction.	2	Equal Opportunity
Open	2/5/2020	Affirmative Action Plan Audit 2019	Establish data governance practices, execution, and review to eliminate dependence on any person's institutional knowledge to accurately produce foundation data used to build the plan.	3	Equal Opportunity
Open	2/5/2020	Affirmative Action Plan Audit 2019	Implement regular reporting/audit practices to eliminate the need to pull these physical paper records for periodic audit review.	4	Equal Opportunity
Open	2/5/2020	Affirmative Action Plan Audit 2019	Review how to better align the new ERP with universal EEO field and tabular nomenclature to help eliminate standardization and human interpretation challenges.	5	Equal Opportunity

APPENDIX B – OPEN AUDIT ISSUE DETAIL (CONT.)

Audit Issue Status	Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue #	Impacted Department(s)
Open	2/6/2020	Internal Controls and Data Security for the Use of Driver's License and Motor Vehicle Record Data Exchange	The Security Incident Handling Policy needs strengthening to ensure compliance with the MOU.	A	GPD
Open	2/6/2020	Internal Controls and Data Security for the Use of Driver's License and Motor Vehicle Record Data Exchange	Not all server update patches were installed.	B	GPD
Open	2/6/2020	Internal Controls and Data Security for the Use of Driver's License and Motor Vehicle Record Data Exchange	IT assets are not classified in accordance with the FLHSMV External Information Systems Security Policy's #A-02: Data Security Section 7.0 Data Classification requirements.	C	GPD
Open	2/6/2020	Internal Controls and Data Security for the Use of Driver's License and Motor Vehicle Record Data Exchange	Identified vulnerabilities need to be examined and controls implemented.	D	GPD
Open	2/6/2020	Internal Controls and Data Security for the Use of Driver's License and Motor Vehicle Record Data Exchange	Business Continuity Plan does not include the in-scope systems	E	GPD
Open	2/6/2020	Internal Controls and Data Security for the Use of Driver's License and Motor Vehicle Record Data Exchange	Generically named user accounts.	F	GPD
Open	2/6/2020	Internal Controls and Data Security for the Use of Driver's License and Motor Vehicle Record Data Exchange	User access to driver's license information obtained without appropriate approval.	G	GPD
Open	2/6/2020	Internal Controls and Data Security for the Use of Driver's License and Motor Vehicle Record Data Exchange	User activities are not recorded or reviewed.	H	GPD
Open	2/6/2020	Internal Controls and Data Security for the Use of Driver's License and Motor Vehicle Record Data Exchange	Information transmitted to and from the data extract application is not secure.	I	GPD

Audit Issue Status	Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue #	Impacted Department(s)
Open	5/20/2020	Audit of General Government ERP System Implementation	Present a business document that includes a cost benefit analysis to the City Commission when requesting funds.	P1 - 2	GG Finance, GRU Finance, IT Project Team
Open	5/20/2020	Audit of General Government ERP System Implementation	Create a single consolidated view of all configuration changes.	P2 - 2	GG Finance, GRU Finance, IT Project Team
Open	5/20/2020	Audit of General Government ERP System Implementation	Ensure all data conversion information is accurate	P2 - 3	GG Finance, GRU Finance, IT Project Team
Open	5/20/2020	Audit of General Government ERP System Implementation	The GRU Integration Testing Has Not Been Completed	P3 - 1	GG Finance, GRU Finance, IT Project Team
Open	5/20/2020	Audit of General Government ERP System Implementation	As of 4/30/2020, 172 test scenarios out of 2,806 scenarios have not been tested	P3 - 2	GG Finance, GRU Finance, IT Project Team
Open	5/20/2020	Audit of General Government ERP System Implementation	Data Security Controls Need Strengthening	P3 - 3	GG Finance, GRU Finance, IT Project Team