

City of Gainesville, Florida



AUDIT AND FINANCE COMMITTEE

City Commissioners

Lauren Poe, Mayor *

David Arreola, Mayor-Commissioner Pro Tem *

Adrian Hayes-Santos

Gail Johnson

Reina Saco

Gigi Simmons

Harvey Ward

** Denotes Audit & Finance Committee Members*

March 22, 2021

Office of the City Auditor



INTERNAL AUDIT TEAM

GINGER BIGBIE, CPA, CFE, CITY AUDITOR

BRECKA ANDERSON, CIA, CFE, CGAP, ASSISTANT CITY AUDITOR

VINCENT IOVINO, CISA, CRISC, IT AUDIT MANAGER

GREGORY ROBESON, CPA, CIA, CFE, INTERNAL AUDIT MANAGER

PATRICK KEEGAN, CISA, SENIOR IT AUDITOR

DIANA FERGUSON-SATTERTHWAITE, FCCA, CIA, SENIOR INTERNAL AUDITOR

TERI PITTS, EXECUTIVE ASSISTANT TO THE CITY AUDITOR

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COMPLETED ENGAGEMENTS

Completed Engagements

Date Added to Audit Plan	Audit Engagement Title	Primary Department	Audit Service Type	Audit Objective	Audit Status
3/22/21	GG Grants Administration Review-Phase I	GG Grants	Advisory	Identify risks in General Government grant administration processes, review policies, procedures and guidance for best practices and equity considerations, and review plans for process improvements related to implementation of a new ERP system grants module.	Completed
3/22/21	Customer Billing System (Vertex One) Pre-implementation Requirements Review	GRU Customer Billing	Advisory	Review project plan to identify risks that may not be adequately addressed, and provide suggestions for process improvements that may be identified.	Completed
3/22/21	Management Request: Phalanx Defense Systems, LLC, Documentation Review for Loan Forgiveness	Office of Capital Asset Planning & Economic Resilience	Special Project	Provide an independent review of loan forgiveness documentation submitted by Phalanx and compare the documentation to the criteria for loan forgiveness as stated in the Amended and Restated Promissory Note, and Special Warranty Deed.	Completed
3/22/21	Management Request: Observation of the Gainesville Police Department Evidence Inventory Count of Multijurisdictional Narcotics	GPD Special Investigations Division	Special Project	Provide an independent observation of the inventory evidence counts based on inventory lists of evidence provided by GPD, through inquiry of GPD personnel, examination of evidence inventory lists, and independent observation of the evidence counts.	Completed

AUDITS ADDED TO AUDIT PLAN

Audits Added to Audit Plan

	Date Added to Audit Plan	Planned Start	Audit Engagement Title	Primary Department	Audit Service Type	Audit Objective	Audit Status	Budgeted Hours
NEW	3/22/21	Aug '21	Review the Design and Effectiveness of Internal Controls Over Financial Reporting (GG)	GG Budget and Finance	Audit	Assess the adequacy of design and operating effectiveness of internal controls over GG financial reporting processes.	Not Started	400
NEW	3/22/21	Mar '21	GPD Property & Evidence Cash and Cash Equivalents Audit	GPD	Audit	Assess the adequacy of design and operating effectiveness of internal controls over handling of cash and cash equivalents in GPD Property and Evidence and drug task force processes.	Planning	500

WORK IN PROGRESS

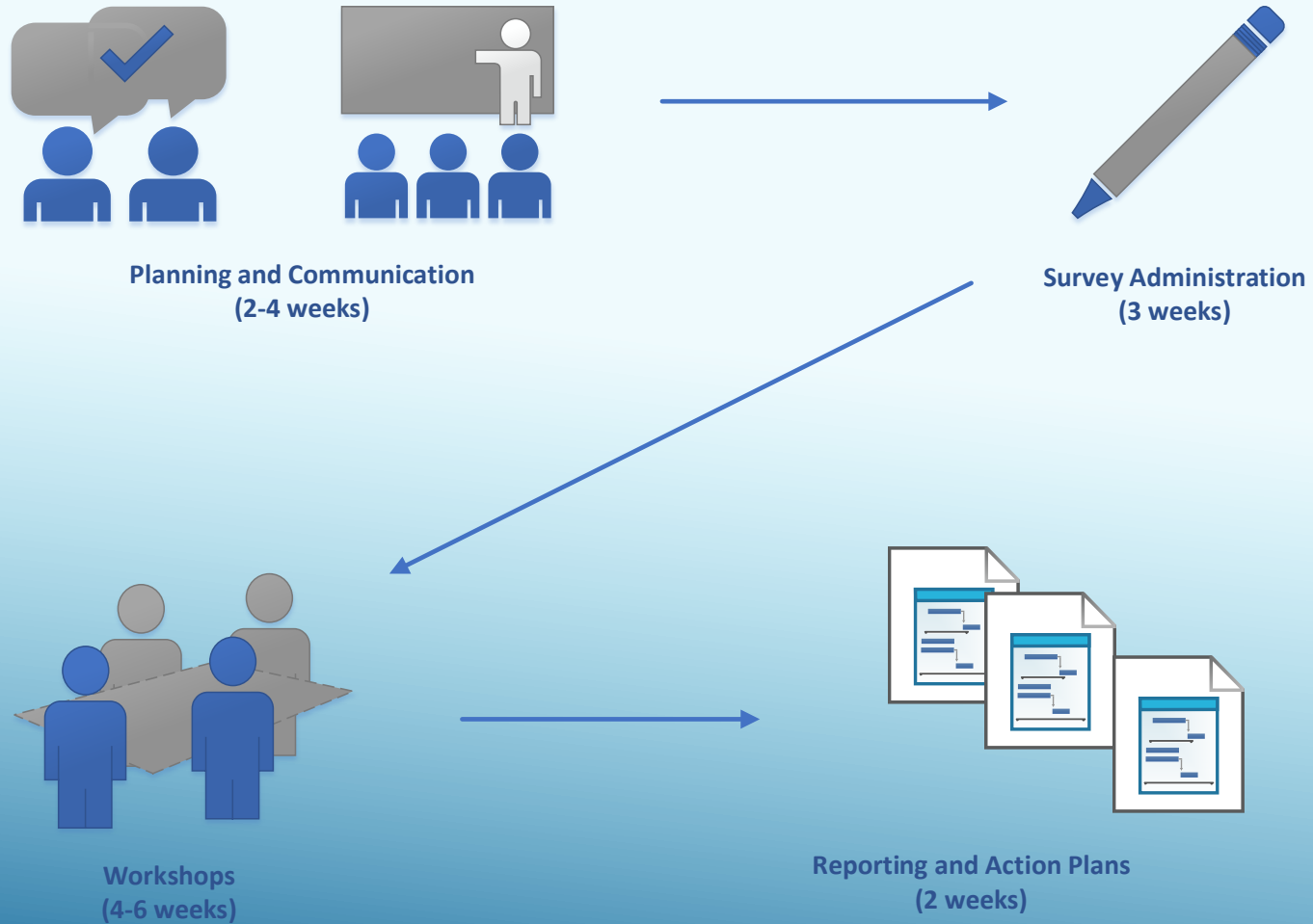
Internal Audit Work in Progress

Organizational Culture Audit

- ▶ **Objective:** Assess current organization-wide culture to better identify and understand factors that negatively impact the chances for successful outcomes and relationships.
- ▶ **Status:** Assessment complete. Workshops in progress through March. Positive culture action plans developed in April. Reporting of actionable items expected at May 18 Audit & Finance Committee.

Internal Audit Work in Progress (Cont.)

CITY OF GAINESVILLE ORGANIZATIONAL CULTURE ASSESSMENT - PROCESS

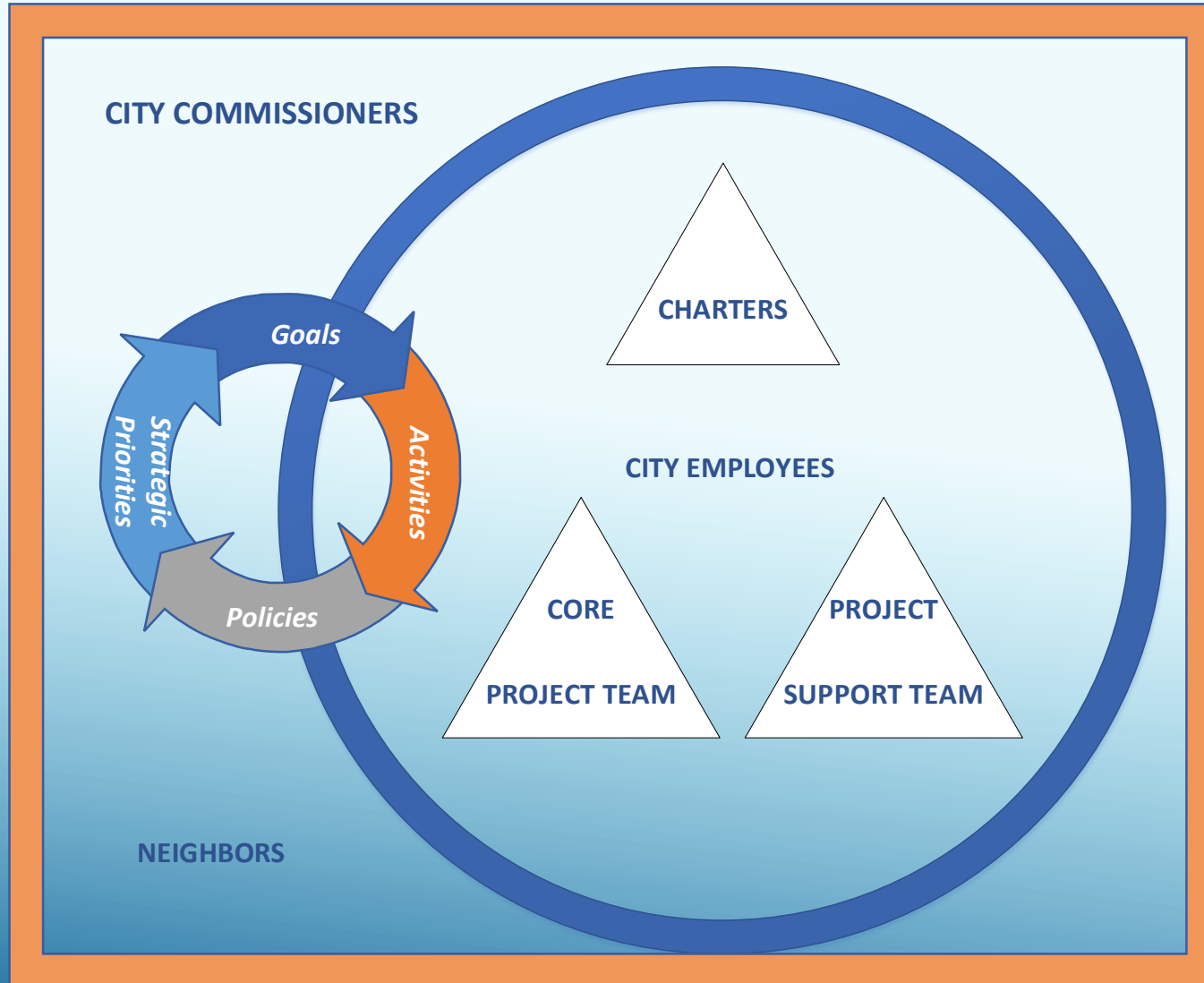


We are here:



Internal Audit Work in Progress (Cont.)

CITY OF GAINESVILLE ORGANIZATIONAL CULTURE ASSESSMENT - PEOPLE



REGULATORS

VENDORS

CITY COMMISSIONERS

CHARTERS

CITY EMPLOYEES

CORE

PROJECT

PROJECT TEAM

SUPPORT TEAM

Goals

Activities

Policies

Strategic
Priorities

NEIGHBORS

Internal Audit Work in Progress (Cont.)

ERP Payroll overtime recalculation

- ▶ **Objective:** Review accuracy of payroll overtime calculations based on contract terms, and compare to current system and new ERP system calculations.
- ▶ **Status:** Planning complete. We have received and tested approximately 80% of the sample time cards selected from the current system. Comparison of the sampled overtime time cards with the new ERP system testing output to be performed in the next 2-3 weeks. Reporting of actionable items expected at May 18 Audit & Finance Committee meeting.

Internal Audit Work in Progress (Cont.)

Succession Planning Audit

- ▶ **Objective:** Review Citywide succession planning processes, policies, and procedures to assess the City's level of preparedness for continuity and growth.
- ▶ **Status:** Planning complete. Fieldwork began on February 22 and we will be reaching out to various departments for information and supporting documents over the next couple of weeks. Reporting of actionable items expected at May 18 Audit & Finance Committee meeting.

Internal Audit Work in Progress (Cont.)

GPD Property and Evidence Cash and Cash Equivalents Audit

- ▶ **Objective:** Assess the adequacy of design and operating effectiveness of internal controls over handling of cash and cash equivalents in GPD Property and Evidence and drug task force processes.
- ▶ **History:** This engagement began as a follow-up of open audit issue C identified in the GPD Property and Evidence Section audit report issued on September 15, 2015. Due to elevated risks identified during our follow-up reviews, we added this engagement to the 2021 Internal Audit Plan.
- ▶ **Status:** This engagement is in the planning phase. We have conducted interviews and an onsite walkthrough. We will continue our planning by conducting additional interviews, walkthroughs, and information gathering.

Internal Audit Work in Progress (Cont.)

Policy Draft – Citywide Anti-Fraud Policy

- ▶ **Objective:** The purpose of this policy is to define fraudulent behavior, establish that fraudulent behavior is unacceptable, help safeguard City resources through improved management of fraud risk, and provide guidelines for the development, implementation, and monitoring of internal controls that aid in the detection and prevention of fraud in accordance with F.S § 218.33, specifically: (3) Each local governmental entity shall establish and maintain internal controls designed to:
 - (a) Prevent and detect fraud, waste, and abuse as defined in s. 11.45(1).
 - (b) Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.
 - (c) Support economical and efficient operations.
 - (d) Ensure reliability of financial records and reports.
 - (e) Safeguard assets.
- ▶ **Status:** Draft in first round edits with HR. Draft will next be reviewed with Charter Officers before presentation to the City Commission.

PERIODIC MONITORING

Periodic Monitoring

General Government ERP Implementation

- ▶ Ambiguity in end to end testing results and deferred testing.
- ▶ Internal Audit facilitated discussions between GG and GRU.
- ▶ Parallel Cycle I testing is scheduled to be completed on March 26, 2021.
- ▶ **Risk level:** High

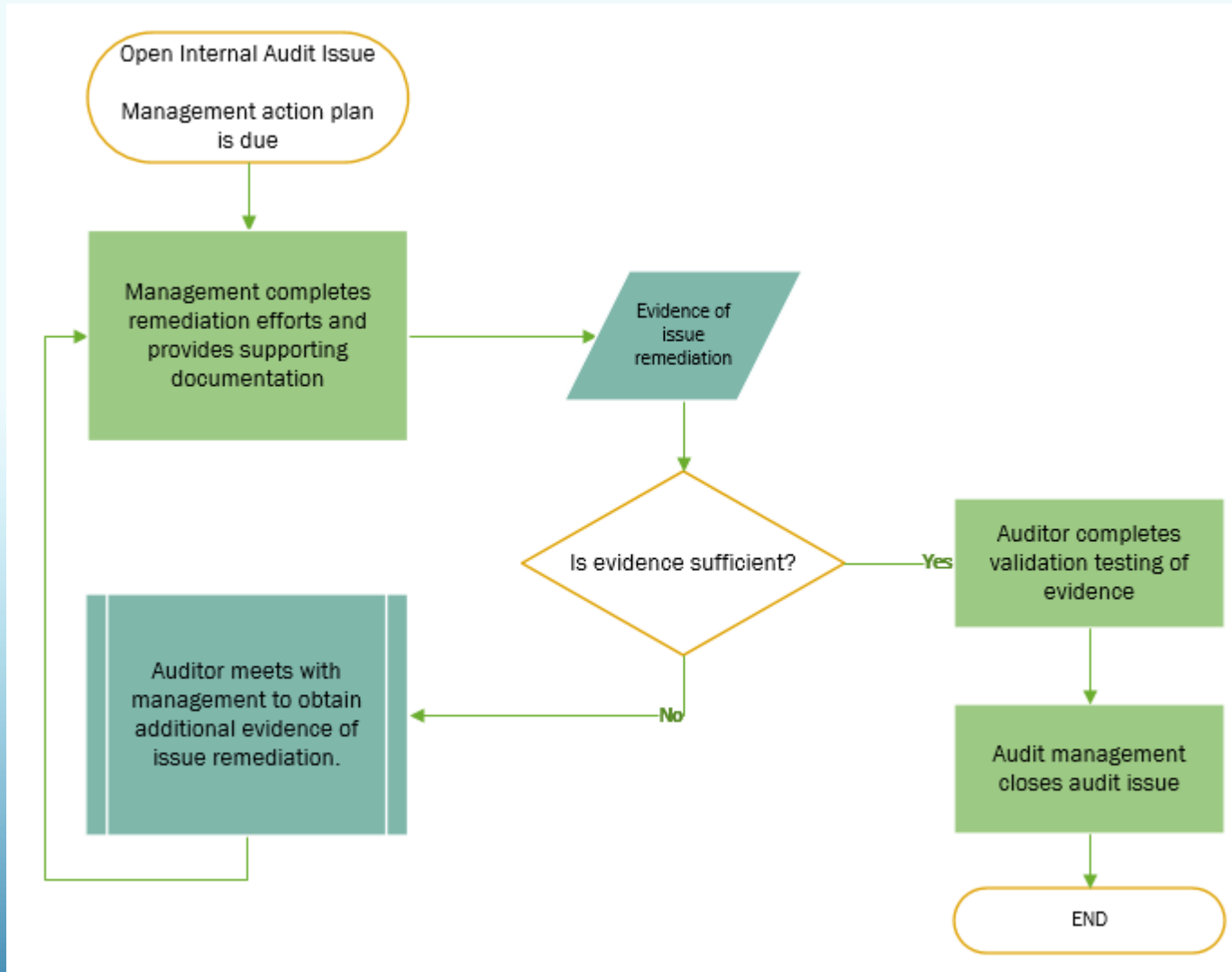
Periodic Monitoring

Enterprise IT Governance

- ▶ Uncertainty in establishing governance structure.
- ▶ Need for citywide IT risk assessment and IT operational risk management.
- ▶ Progress with establishment of centralized project management office.
- ▶ **Risk level:** Moderate

AUDIT ISSUE FOLLOW UP

New Internal Audit Issue Follow up Program



- ❖ New audit issues are 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.
- ❖ All issues are assigned due dates. When management provides sufficient evidence of issue remediation, internal audit performs validation testing then closes the issue.
- ❖ Past due issues are reported to the Audit & Finance Committee.

INTERNAL AUDIT ISSUE FOLLOW UP

Summary – March 22, 2021			
Internal Audit Issue Follow up	3/22/21	12/9/20	9/23/20
Audit issues closed since last City Auditor Quarterly Update ^A	8	3	11
Total open audit issue ^B	24	33	26
Total past due issues ^C	1	0	0

^A See closed issue detail on pp. 23-25

^B See open audit issue detail in Appendix A

^C See past due issue detail on next slide

INTERNAL AUDIT ISSUE FOLLOW UP (CONT.)

Past Due Audit Issue

Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue Number	Impacted Department(s)	Audit Issue Due Date
8/2/2018	Annexed Property Fee Collections Audit	City Revenue Verifications of Annexed Properties Not Conducted	A	Sustainable Development and Budget & Finance	12/15/2020

INTERNAL AUDIT ISSUE FOLLOW UP (CONT.)

Audit Issues Closed Since Last Audit & Finance Committee Meeting

Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue Number	Impacted Department(s)	Audit Issue Close Date
9/28/2017	Audit of RTS Farebox and Bus Pass Revenues	Reconciling Bus Farebox Deposits and cash handling controls	B & F	RTS and Budget & Finance	3/12/2021
9/29/2017	Audit of GRU Non-Pension Investments	Policy and Procedure Enhancements	3	GRU Finance	3/11/2021
8/2/2018	Vendor Master File	Vendor Master File system controls cannot be relied upon as implemented.	9	HR	3/10/2021

INTERNAL AUDIT ISSUE FOLLOW UP (CONT.)

Audit Issues Closed Since Last Audit & Finance Committee Meeting

Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue Number	Impacted Department(s)	Audit Issue Close Date
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	3/8/2021
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	3/7/2021
5/20/2020	Audit of General Government ERP System Implementation	Data Security Controls Need Strengthening	P3 - 3	GG Finance, GRU Finance, IT Project Team	3/7/2021

INTERNAL AUDIT ISSUE FOLLOW UP (CONT.)

Audit Issues Closed Since Last Audit & Finance Committee Meeting

Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue Number	Impacted Department(s)	Audit Issue Close Date
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	Risk	12/30/2020
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	Risk	12/30/2020

FRAUD HOTLINE AND INVESTIGATIONS

Fraud Hotline and Investigations

<i>City Auditor Quarterly Update Fraud Hotline and Investigations</i>			
Audit & Finance Committee	3/22/2021	12/9/2020	9/23/2020
New Cases Since Last A&FC	3	1	5
Open Investigations	1	2	2
Closed	4	1	6

EXTERNAL AUDITS

CITY OPERATIONAL AUDIT

FL AUDITOR GENERAL

- All Memorandums of Understanding have been completed.
- Auditor General email requests for follow up continue. There are no overdue items.
- Auditor General has not yet scheduled the audit exit conference.

FLORIDA RETIREMENT SYSTEM COMPLIANCE AUDIT

FL OFFICE OF INSPECTOR GENERAL

- Verbal update provided by the Florida Retirement System Audit Team:
 - Fieldwork is essentially complete. No exceptions identified.
 - Exit conference with management is scheduled this week.

FY 19 EXTERNAL FINANCIAL STATEMENT AUDIT

GENERAL GOVERNMENT

EXTERNAL AUDITOR – PURVIS GRAY & COMPANY

External Audit Report For the fiscal year ended September 30, 2019	Finding	Audit Status
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT	2018-01 - Bank reconciliations were not completed on a timely basis and included unreconciled differences. Certain transactions, such as credit card receipts, are not reconciled monthly.	Completed 6/29/2020
	2018-02 – Several accounts were materially misstated, including revenue and accounts receivable, expenditures/expenses and accounts payable, capital assets, and equity.	
	2018-04 – Segregation of Duties - The following financial reporting processes lacked adequate segregation of incompatible duties: payroll division; payroll timekeepers; journal entries.	

FY 19 EXTERNAL FINANCIAL STATEMENT AUDIT

GENERAL GOVERNMENT (CONT.)

EXTERNAL AUDITOR – PURVIS GRAY & COMPANY

External Audit Report For the fiscal year ended September 30, 2019	Finding	Audit Status
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT	OTHER POST-EMPLOYMENT BENEFITS FUND - None	Completed 9/10/2020
	EMPLOYEES' PENSION FUND - None	
	CONSOLIDATED POLICE OFFICERS AND FIREFIGHTERS RETIREMENT PLAN - None	
	WILD SPACES AND PUBLIC PLACES FUND - None	
	COMMUNITY REDEVELOPMENT AGENCY - None	

FY 20 EXTERNAL FINANCIAL STATEMENT AUDIT

GAINESVILLE REGIONAL UTILITIES

EXTERNAL AUDITOR – BAKER TILLY

External Audit Report as of September 30, 2020	Deficiency in internal control	Audit Status
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT	NONE	Completed 2/19/2021

WRAP UP

Upcoming Audit & Finance Committee Meetings

- ▶ April 19, 2021 (CAFR Presentation)
- ▶ May 18, 2021
- ▶ July 13, 2021

Fraud, Waste, and Abuse Hotline

- ▶ To report an incident, call 1-844-818-2492 or
- ▶ Visit <https://www.lighthouse-services.com/cityofgainesville>
- ▶ To report other issues:
 - ▶ **Harassment or Discrimination Issues**, call the Equal Opportunity Office at 334-5051
 - ▶ **Employee Relations Issues**, call Human Resources at 334-5077

Thank You

Office of the City Auditor

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>

APPENDIX A - OPEN AUDIT ISSUES

APPENDIX A – OPEN AUDIT ISSUE DETAIL

Past Due

Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue Number	Impacted Department(s)	Audit Issue Due Date
8/2/2018	Annexed Property Fee Collections Audit	City Revenue Verifications of Annexed Properties Not Conducted	A	Sustainable Development and Budget & Finance	12/15/2020

APPENDIX A – OPEN AUDIT ISSUE DETAIL (CONT.)

Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue Number	Impacted Department(s)	Audit Issue Due Date
9/15/2015	GPD Property and Evidence Section	Cash Procedures Need Updating	C	GPD	3/31/2021
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	6/30/2021
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	GPD	3/31/2021

APPENDIX A – OPEN AUDIT ISSUE DETAIL (CONT.)

Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue Number	Impacted Department(s)	Audit Issue Due Date
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	GPD	3/31/2021
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	GPD	3/31/2021
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	GPD	3/31/2021

APPENDIX A – OPEN AUDIT ISSUE DETAIL (CONT.)

Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue Number	Impacted Department(s)	Audit Issue Due Date
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	GPD	3/31/2021
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	12/31/2021
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	12/31/2021

APPENDIX A – OPEN AUDIT ISSUE DETAIL (CONT.)

Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue Number	Impacted Department(s)	Audit Issue Due Date
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	12/31/2021
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	12/31/2021
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	5/31/2021

APPENDIX A – OPEN AUDIT ISSUE DETAIL (CONT.)

Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue Number	Impacted Department(s)	Audit Issue Due Date
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	5/31/2021
5/20/2020	Audit of General Government ERP System Implementation	Test Scenarios Have Not Been Completed	P3 - 2	GG Finance, GRU Finance, IT Project Team	3/31/2021

APPENDIX A – OPEN AUDIT ISSUE DETAIL (CONT.)

Audit Report Date	Audit Report Title	Audit Issue Title	Audit Issue Number	Impacted Department(s)	Audit Issue Due Date
11/16/2020	GG Non-pension Investments	Pension and Investments Division of the Budget & Finance Department should establish an Investments-Related User Access Management Program	1	GG Finance	5/31/2021
11/16/2020	GG Non-pension Investments	The current approved broker/dealer list is not maintained in compliance with the non-pension investments policy	2	GG Finance	5/31/2021
11/16/2020	GG Non-pension Investments	Non-pension Investment-related Policies and Procedures Need Strengthening	3	GG Finance	5/31/2021

APPENDIX B - AUDIT PLAN

APPENDIX B – INTERNAL AUDIT PLAN

	Date Added to Audit Plan	Planned Start	Audit Engagement Title	Primary Department	Audit Service Type	Audit Objective	Audit Status	Budgeted Hours *
NEW	3/22/21	Aug '21	Review the Design and Effectiveness of Internal Controls Over Financial Reporting (GG)	GG Finance and Accounting	Audit	Assess the adequacy of design and operating effectiveness of internal controls over GG financial reporting processes.	Not Started	400
NEW	3/22/21	Mar '21	GPD Property & Evidence Audit of Cash and Cash Equivalents	GPD	Audit	Assess the adequacy of design and operating effectiveness of internal controls over handling of cash and cash equivalents in GPD Property and Evidence and drug task force processes.	Planning	500
	12/9/20	In Progress	Organizational Culture Audit	Citywide -all areas	Audit	Assess current organization-wide culture to better identify and understand factors that negatively impact the chances for successful outcomes and	Fieldwork	900
	10/1/20	In Progress	ERP Payroll overtime recalculation	Citywide	Special Project	Review accuracy of payroll overtime calculations based on contract terms and compare to current system and new ERP system calculations.	Fieldwork	200
	12/9/20	In Progress	Succession Planning	Human Resources and Citywide	Audit	Review Citywide succession planning processes, policies, and procedures to assess the City's level of preparedness for continuity and growth. Assist HR management with data gathering and analytics to ensure adequate succession planning policies and procedures are in place Citywide.	Fieldwork	500
	12/9/20	Mar '21	Audit of Badge Access and Physical Keys Management to Buildings and Storage Warehouses.	GRU	Audit	Assess adequacy of badge access controls and management of physical keys to GRU buildings and storage warehouses.	Not Started	500 400
	12/9/20	Apr '21	GPD Body-Worn Camera Compliance audit	GPD	Audit	Assess adequacy of and compliance with body-worn camera policies and procedures.	Not Started	400
	12/9/20	Apr '21	Traffic-Related Surveillance Data Security and Privacy Controls Audit	GG Transportation and Mobility	Audit	Review security and privacy controls around capturing, storing, handling, and accessing traffic-related surveillance data.	Not Started	600

APPENDIX B – INTERNAL AUDIT PLAN (CONT.)

Date Added to Audit Plan	Planned Start	Audit Engagement Title	Primary Department	Audit Service Type	Audit Objective	Audit Status	Budgeted Hours *
12/9/20	May '21	Police Overtime Billing & Collections	GPD	Audit or Advisory	Review processes and controls for third party billing and collections related to police overtime.	Not Started	500
12/9/20	Jun '21	Review of Citywide Management of Legacy Systems and Technology Improvement Plans	Enterprise IT Governance	Advisory	Assess Citywide processes that identify and manage legacy systems, and proactively assist with acquisition of new technologies. Ensure computer	Not Started	500
12/9/20	Jun '21	Review of GCRA Project Management and Transparency in Fiscal Management	GCRA	Audit	Review internal controls around movement of GCRA funds and project management to ensure transparency in financial reporting and compliance with	Not Started	500
12/9/20	Jul '21	Parking Charge Capture	GG Transportation and Mobility	Audit	Review charge capture processes and fee collection around City parking spaces and garages.	Not Started	400
12/9/20	Sep '21	HR Data Quality Review	Human Resources Data Quality	Audit	Review controls around HR data intake, processing and output with use of disparate systems and manual processes.	Not Started	500
12/9/20		GRU Fleet Management Review General Government and GRU Fleet Management	GRU Fleet Citywide	Audit	Review the policy/procedures and controls around use of City vehicles to reduce costs and public safety risk.	Not Started	400 800
12/9/20		Evergreen Cemetery Trust Fund	GPRC	Audit	Review sources and uses of the Evergreen Cemetery Trust Fund for compliance with policy and procedures.	Not Started	200
12/9/20		Review GG and GRU Capital Improvement Plans	GG and GRU Infrastructure	Audit	Review plans to ensure resources are adequately allocated to improve infrastructure at greatest risk to impact neighbor and community builder health	Not Started	800
12/9/20		SHIP and Local Housing Assistance Plan Audit	Affordable Housing	Audit	Audit use of SHIP funds and adequacy of Local Housing Assistance Plan intended to produce and preserve affordable homeownership and multifamily	Not Started	800
12/9/20		Gift Card Audit	GG and GRU Finance	Audit	Review the policy, controls and security around handling gift cards	Not Started	300
FY 19		GPRC Billing and Collections Audit	GPRC	Audit	Perform a risk-based evaluation of GPRC internal controls for billing and collections processes and merchant account handling.	Not Started	800
12/9/20		GPD Equity in Staff Retention Processes Review	GPD	Advisory	Review data and identify process improvements around staff retention in areas of high turnover.	Not Started	300

APPENDIX B – INTERNAL AUDIT PLAN (CONT.)

Date Added to Audit Plan	Planned Start	Audit Engagement Title	Primary Department	Audit Service Type	Audit Objective	Audit Status	Budgeted Hours *
FY 19		Citywide Purchasing Card Review	Citywide	Audit	Assess adequacy of management's ongoing monitoring of Citywide purchasing card transactions for policy compliance and fraud risk management.	Not Started	600
FY 19		Payroll Overtime Audit	Citywide Financial	Audit	Review City overtime charges and internal controls for functional areas with highest overtime payroll expense.	Not Started	500
12/9/20		Ordinance and Resolution update	City Auditor	Special Project	Work with City Attorney's Office to update the City Auditor Ordinance and Resolution.	Not Started	200
12/9/20		Record Management Solutions	City Clerk	Advisory	Provide advisory services to support improved records management processes, digital records, data retention and data storage risks.	Not Started	800
FY 20		GRU and GG Grants Administration Audit -Phase II	GRU Grants	Audit	Assess adequacy and effectiveness of governance and internal controls over grant administration.	Not Started	400
12/9/20		Operational Risk Management Advisory project	GPRC	Advisory	Provide Advisory Services to support management with implementation of an operational risk management program.	Not Started	500
12/9/20		GRUcom Asset Management and Capitalization Processes Review	GRUCom	Audit	Review internal controls around asset management and capitalization processes, including recovery for operating radio systems (police, fire).	Not Started	500
12/9/20		GRU customer billing for Public Works services Audit	GRU billing for Public Works	Audit	Assess accuracy and completeness of GRU customer billing for Public Works services.	Not Started	500
12/9/20		Case Management System User Access Review	City Attorney	Audit	Assess adequacy and effectiveness of user access management and related controls to ensure authorized access to the case management system.	Not Started	300
12/9/20		Customer Complaint Management process Review	GRU	Advisory	Review customer complaint management processes (including social media public relations) to identify opportunities for improvement in these processes.	Not Started	500
FY 19		Review of Citywide Travel Program Governance, Compliance, and Internal Controls	Citywide	Audit	Review Citywide travel program governance, internal controls, and compliance with policy and procedures.	Not Started	300
FY 19		Review of Governance, Compliance and Internal Controls around Business Tax Processes	GG Finance Billing and Collections	Audit	Assess governance, compliance and internal controls around General Government business tax processes.	Not Started	200

APPENDIX B – INTERNAL AUDIT PLAN (CONT.)

FY21 COMPLETED ENGAGEMENTS

A&FC Report Date	Audits, Consultations and Projects	Primary Department	Types	Objective	Status
10/19/20	City Commission Annual Training	City Commission	Training	Provide first annual training to City Commissioners around Internal Audit's enterprise risk assessment processes and audit plan formation.	Completed
11/16/20	General Government Investments Audit	General Government Finance	Audit	Examine the management and internal control environment of the non-pension investment portfolio and assess compliance with City policies and procedures.	Completed
12/9/20	General Government Financial Reporting Process Review	GG Finance	Advisory	Identify process improvements in the general government financial reporting processes to achieve timely financial reporting objectives for the fiscal year ending September 30, 2020 external financial statement audit.	Completed
12/9/20	Annual Audit Report, Risk Assessment, and Internal Audit Plan	Citywide	Risk Assessment	The City Auditor's 2020 Annual Report highlights the department's activities and accomplishments over the past year.	Completed
3/22/21	GG Grants Administration Review-Phase I	GG Grants	Advisory	Identify risks in General Government grant administration processes, review policies, procedures and guidance for best practices and equity considerations, and review plans for process improvements related to implementation of a new ERP system grants module.	Completed
3/22/21	Customer Billing System (Vertex One) Pre-implementation Requirements Review	GRU Customer Billing	Advisory	Review project plan to identify risks that may not be adequately addressed, and provide suggestions for process improvements that may be identified.	Completed
3/22/21	Management Request: Phalanx Defense Systems, LLC, Documentation Review for Loan Forgiveness	Office of Capital Asset Planning & Economic Resilience	Special Project	Provide an independent review of loan forgiveness documentation submitted by Phalanx and compare the documentation to the criteria for loan forgiveness as stated in the Amended and Restated Promissory Note, and Special Warranty Deed.	Completed
3/22/21	Management Request: Observation of the Gainesville Police Department Evidence Inventory Count of Multijurisdictional Narcotics	GPD Special Investigations Division	Special Project	Provide an independent observation of the inventory evidence counts based on inventory lists of evidence provided by GPD, through inquiry of GPD personnel, examination of evidence inventory lists, and independent observation of the evidence counts.	Completed