

City of Gainesville, Florida



AUDIT AND FINANCE COMMITTEE

City Commissioners

Lauren Poe, Mayor *

Gail Johnson, Mayor-Commissioner Pro Tem *

David Arreola

Desmon Duncan-Walker

Adrian Hayes-Santos

Reina Saco

Harvey Ward

*** Denotes Audit & Finance Committee Members**

July 13, 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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WORK IN PROGRESS

Internal Audit Work in Progress

Evergreen Cemetery Trust Fund and Operations

- ▶ **Objective:** Review the design adequacy and operating effectiveness of financial and operational controls related to Evergreen Cemetery Trust Fund allocation and management of operations and maintenance activities.
- ▶ **Status:** Fieldwork
We are currently in the fieldwork phase, which includes inquiries, observations, and testing of governance, charge capture, and operations and maintenance processes, and IT application controls.

Internal Audit Work in Progress (Cont.)

GRU Badge Access and Physical Key Management

- ▶ **Objective:** Assess the adequacy of badge access controls and management of physical keys for GRU buildings and storage warehouses.
- ▶ **Status:** Fieldwork
This engagement completed the planning phase and we have distributed our scope memo. During the fieldwork phase, we will focus on:
 - ▶ Oversight and monitoring
 - ▶ Provisioning and de-provisioning
 - ▶ Separation of duties
 - ▶ Physical access controls.

We expect to issue a draft report mid-August for presentation at the September A&FC.

Internal Audit Work in Progress (Cont.)

GPD Body Worn Camera Audit

- ▶ **Objective:** Assess GPD's compliance with Florida's Body Camera statutes and GPD's internal Body Worn Camera policies and procedures. Assess the effectiveness of the GPD body worn camera quality assurance / quality control program.
- ▶ **Status:** Planning
Planning for this engagement has just begun. We are conducting process walkthroughs, interviews, and assessing risk of in-scope processes.

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 second round edits. Draft will next be reviewed with Charter Officers before presentation to the City Commission.

PERIODIC MONITORING

Periodic Monitoring

General Government ERP Implementation

Risk level: High

- ▶ The Human Resources, Payroll and Finance modules went live on June 28, 2021 and July 1, 2021, respectively.
- ▶ GRU did not sign off on SAP integration.
- ▶ Continued concern with citywide payroll and GRU SAP integration.

Periodic Monitoring

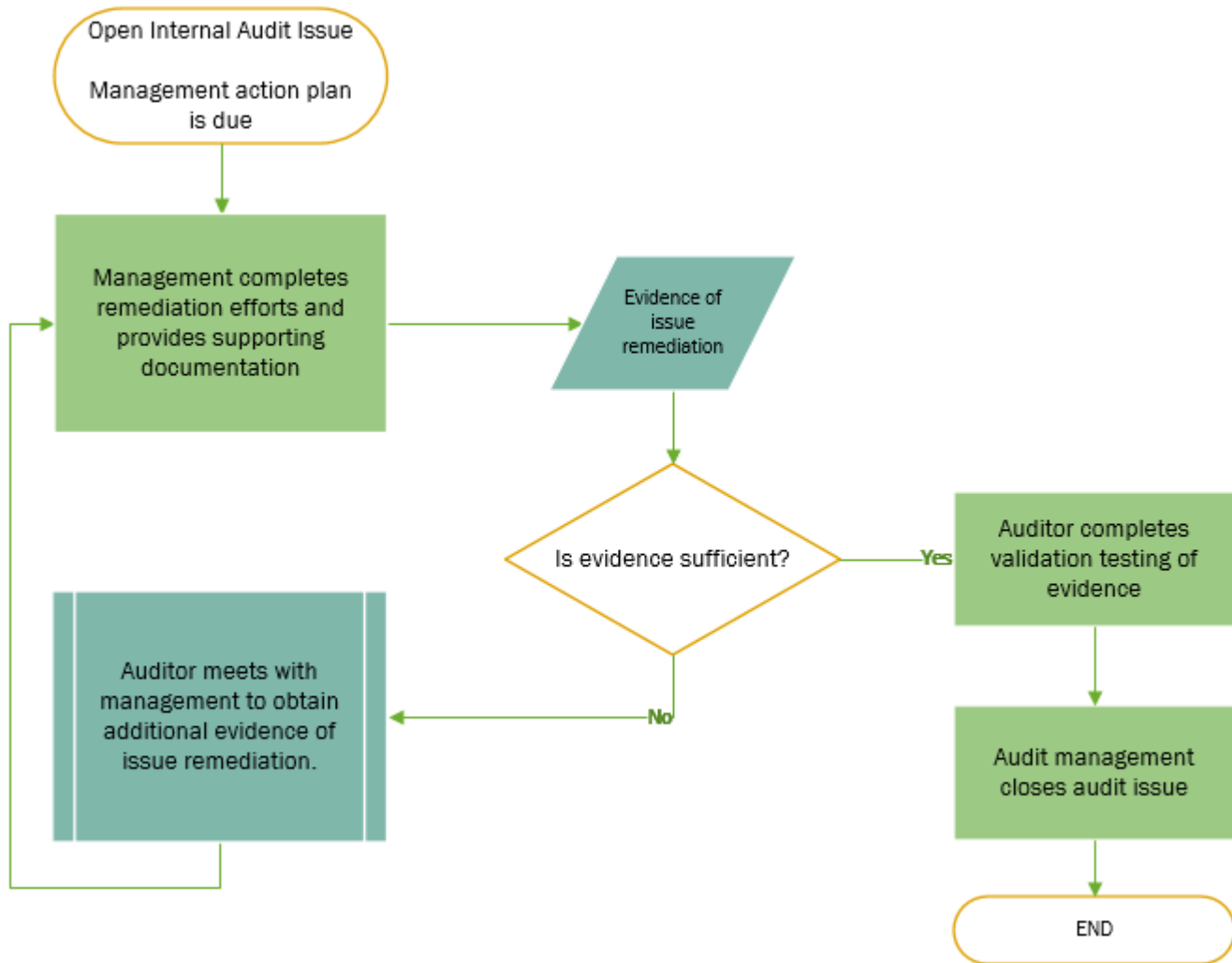
Enterprise IT Governance

Risk level: Moderate

- ▶ First Enterprise Governance Steering Committee meeting was conducted on June 25, 2021.
- ▶ Preliminary Goals:
 - ▶ Establish citywide IT governance structure.
 - ▶ Encourage collaboration between business and IT.
 - ▶ Remove silos.
 - ▶ Improve transparency.

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

Audit Issue Status	7/13/21	3/22/21	12/9/20
Audit issues closed since last City Auditor Quarterly Update ^A	11	8	3
Total open audit issues ^B	8	24	33
Total past due open issues ^C	2	1	0

^A See closed issue detail beginning on p. 16

^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 Issues

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
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 - [Third party agreements are still open. Financial policies and controls have been improved.]	1	GPD	3/31/2021

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
9/15/2015	GPD Property and Evidence Section	Cash Procedures Need Updating	C	GPD	7/13/2021
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	3	General Government Purchasing	6/24/2021
4/3/2019	Audit of the City of Gainesville's Reichert House Youth Academy – Governance, Financial Processes, and Performance Metrics - Part A	Lack of Transparency	2	GPD	7/13/2021
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	6/22/2021
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	7/13/2021
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	3/30/2021
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	7/2/2021
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	7/6/2021
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	6/29/2021
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	6/29/2021
11/16/2020	GG Non-pension Investments	Non-pension Investment-related Policies and Procedures Need Strengthening	3	GG Finance	6/29/2021

FRAUD HOTLINE AND INVESTIGATIONS

Fraud Hotline and Investigations

<i>City Auditor Quarterly Update Fraud Hotline and Investigations</i>			
Audit & Finance Committee	7/13/2021	3/22/2021	12/9/2020
New Cases Since Last A&FC	6	3	1
Open Investigations	1	1	2
Closed	6	4	1

CULTURE CORNER

Culture Assessment and Report

May 18, 2021

A. We recommend topic #1 Policy Research Workflow be enhanced by the Charter Officers and Policy Oversight team, and reviewed with City Commissioners for final approval.

B. We recommend topics #2-5 be handled by Human Resources management to consider risks and rewards of various program options and identify those options that could add the most value to the City.



RECOMMENDATIONS P. 16

1. Policy Research Workflow

2. Leadership Training

3. Policy Management Framework

4. Internal Conflict Resolution

5. Employee Suggestions

Culture Assessment and Report

May 18, 2021

Status of Recommendations

▶ **#1 Policy Research Workflow**

- ▶ Charter Officers met recently and proposed minor process improvements. Documentation enhancements are in progress and will be presented to City Commission following Charter Officer review.

▶ **#2 - 5 Topics**

- ▶ Topics are with Human Resources for consideration. Updates will be provided later this year.

Culture Corner Poll

Polling week of May 24th; Results posted June 3rd.

Engaged management and staff go the extra mile, are collaborative and easy to work with. Which two options below help you feel most engaged at work?

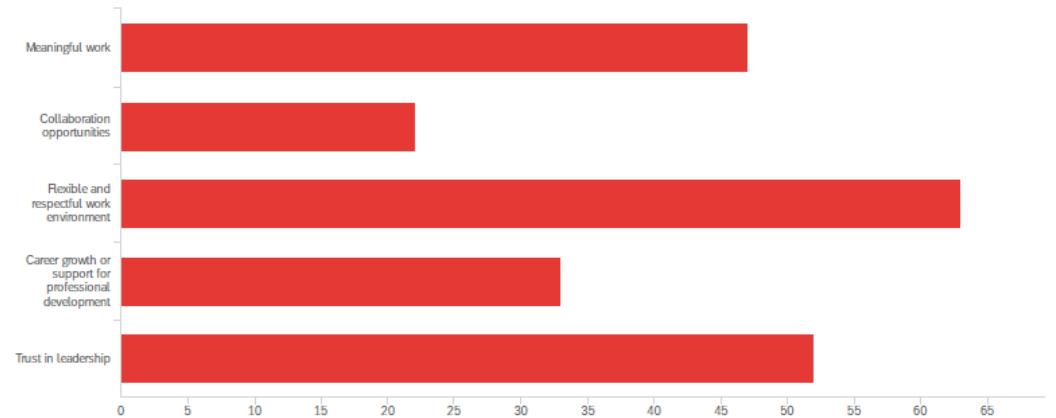
☐ Meaningful work

☐ Collaboration opportunities

☐ Flexible and respectful work environment

☐ Career growth or support for professional development

☐ Trust in leadership



#	Field	Choice Count
1	Meaningful work	21.66% 47
2	Collaboration opportunities	10.14% 22
3	Flexible and respectful work environment	29.03% 63
4	Career growth or support for professional development	15.21% 33
5	Trust in leadership	23.96% 52
		217

EXTERNAL AUDITS

CITY OPERATIONAL AUDIT

FL AUDITOR GENERAL

In March of 2020, the Auditor General began an operational audit of selected areas of operations of the City of Gainesville to obtain an understanding and evaluate management's performance in establishing and maintaining internal controls.

- All 19 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.

FY 20 EXTERNAL FINANCIAL STATEMENT AUDIT

GENERAL GOVERNMENT

EXTERNAL AUDITOR – PURVIS GRAY & COMPANY

External Audit Report For the fiscal year ended September 30, 2020	Finding	Audit Status
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT	RETIREE HEALTH INSURANCE PROGRAM - None	Completed 5/10/2021
	EMPLOYEES' PENSION FUND - None	
	CONSOLIDATED POLICE OFFICERS AND FIREFIGHTERS RETIREMENT PLAN - None	
	WILD SPACES AND PUBLIC PLACES FUND - None	

FY 20 EXTERNAL FINANCIAL STATEMENT AUDIT

GENERAL GOVERNMENT (CONT.)

EXTERNAL AUDITOR – PURVIS GRAY & COMPANY

External Audit Report For the fiscal year ended September 30, 2020	Finding	Audit Status
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT	2018-01/2020-01 - 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 4/15/2021
	2018-02/2020-02 – Several accounts were materially misstated, including revenue, accounts receivable, expenditures/expenses, accounts payable, debt, capital assets, and equity resulting in material audit adjustments.	
	2020-03 - \$4,266,520 of federal & state grant expenditures related to Utility had been left off the City's SEFA. Additionally, \$612,489 of expenditures were incorrectly included on the SEFA.	

FY 20 EXTERNAL FINANCIAL STATEMENT AUDIT

GENERAL GOVERNMENT (CONT.)

EXTERNAL AUDITOR – PURVIS GRAY & COMPANY

External Audit Report For the fiscal year ended September 30, 2020	Finding	Audit Status
FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORT	2020-04 – The City had not accrued revenues for certain expenditure-driven grants, resulting in an understatement of \$1,853,148 in grants receivables and revenues.	Completed 4/15/2021
	2018-04/2020-05 - Segregation of Duties - The following financial reporting processes lacked adequate segregation of incompatible duties: payroll division; payroll timekeepers; journal entries.	
	2020-06 – Auditors were unable to obtain a report of building permits issued during the year that agreed to the revenues recorded in the general ledger.	

FLORIDA RETIREMENT SYSTEM COMPLIANCE AUDIT

FL OFFICE OF INSPECTOR GENERAL

An audit was completed by the Office of Inspector General to determine the accuracy of reports submitted to the Division of Retirement and to assess the degree of compliance with applicable statutes, rules and coverage agreements by the City of Gainesville.

- The report was issued on March 18, 2021
- Results: The City has complied with the Florida Statutes and associated rules with respect to reporting of its employees to the Division of Retirement. No finds were noted.

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

- ▶ September 21, 2021
- ▶ November 16, 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

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
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
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 10/31/2021
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
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
9/23/2020	Cybersecurity Readiness Review	Confidential		GG IT, GRU IT	10/1/2021
5/18/2021	Citywide Succession Planning Audit	Lack of a formal and centralized citywide succession planning program	1	Human Resources	12/31/2021
5/18/2021	Citywide Succession Planning Audit	Lack of a formal and centralized policy, procedures and guidelines	2	Human Resources	12/31/2021

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
12/9/20	Mar '21	Audit of GRU 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.	Fieldwork
12/9/20	May '21	Evergreen Cemetery Trust Fund	GPRC	Audit	Review the design adequacy and operating effectiveness of financial and operational controls related to Evergreen Cemetery Trust Fund allocation and management of operations and maintenance activities.	Fieldwork
12/9/20	Jul '21	GPD Body-Worn Camera Compliance audit	GPD	Audit	Assess adequacy of and compliance with body-worn camera policies and procedures.	Planning
12/9/20	Jul '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 processes and compliance with policy and regulations.	Not started
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
12/9/20	Aug '21	Police Overtime Billing & Collections	GPD	Audit	Review processes and controls for third party billing and collections related to police overtime.	Not started
12/9/20		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
12/9/20		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 systems and technology are sufficient to support delivery of key services and reporting, and adequately manage security risks.	Not started
12/9/20		Parking Charge Capture	GG Transportation and Mobility	Audit	Review charge capture processes and fee collection around City parking spaces and garages.	Not started
12/9/20		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
12/9/20		General Government and GRU Fleet Management Processes	Citywide	Audit	Review the policy/procedures and controls around use of City vehicles to reduce costs and public safety risk.	Not started
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	Not started

APPENDIX B – INTERNAL AUDIT PLAN (CONT.)

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 housing.	Not started
12/9/20		Gift Card Audit	GG and GRU Finance	Audit	Review the policy, controls and security around handling gift cards.	Not started
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
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
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
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
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
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
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
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
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
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
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
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
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
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

APPENDIX B – INTERNAL AUDIT PLAN – FY21 COMPLETED

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
5/18/21	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.	Completed
5/18/21	Organizational Culture Assessment and Report	Citywide -all areas	Audit	Assess current organization-wide culture to better identify and understand factors that negatively impact the chances for successful outcomes and	Completed
5/10/21	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.	Completed
7/13/21	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.	Completed