



## Legislation Text

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### Report on the Status of Outstanding Audit Recommendations (B)

In accordance with our Fiscal Year 2000-2001 Annual Audit Plan, we have completed our Review on the Status of Outstanding Audit Recommendations. Our review was conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Our procedures were designed to provide reasonable assurance that recommendations previously made by the City Auditor's Office and approved by the City Commission have been adequately implemented by management.

Generally, our procedures consisted of preparing a detailed listing of recommendations outstanding, obtaining evidence of corrective actions and conducting procedures necessary to verify the adequacy of corrective actions taken by management for each outstanding recommendation.

The City Auditor's attached Report on the Status of Outstanding Audit Recommendations for April 2001 summarizes the results of our review. We would like to express our thanks to the City Manager and the many departments participating in this review process.

Based on our review, 23 of the original 58 recommendations (40%) have been implemented, leaving 35 recommendations (60%) outstanding (12 of the 35 outstanding recommendations are partially implemented). While some progress has been made in implementing audit recommendations, further efforts are needed to ensure that all outstanding recommendations are implemented within a reasonable period of time. Some of the remaining recommendations have been outstanding for more than 5 years. All recommendations were previously approved by the City Commission and agreed to by management. We believe their implementation will result in direct improvements in efficiency, effectiveness and accountability.

The Audit and Finance Committee recommends that the City Commission accept the City Auditor's Report on the Status of Outstanding Audit Recommendations.