



Legislation Text

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Semi-Annual Report on the Status of Outstanding Audit Recommendations for October 2001 (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 management has adequately implemented recommendations previously made by the City Auditor's Office and approved by the City Commission. Generally, our procedures consisted of preparing a detailed listing of recommendations outstanding, obtaining evidence of corrective actions and verifying the adequacy of corrective actions taken by management for each outstanding recommendation.

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

CONCLUSION

Based on our review, 14 of the original 38 recommendations (37%) were implemented, leaving 24 recommendations (63%) outstanding. While some progress was made in implementing audit recommendations, further efforts are needed to ensure that outstanding recommendations are implemented within a reasonable period. Although recommendations were previously approved by the City Commission and agreed to by management, some recommendations have been outstanding for more than five years. We believe that 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.