

Fiscal Year 2017 Follow-Up



Objective

The objective of this follow-up audit was to test the implementation of selected high-risk recommendations from the past five years of OCA audits.

Background

- The City Manager is responsible for establishing a process to ensure timely resolution of audit recommendations.
- The Controller's Office maintains a database to track management's actions to address audit recommendations.
- Through previous follow-up projects, we confirmed implementation of 22 of 139 recommendations issued in FY12-16. In this project, we selected an additional 21 recommendations for testing.

What We Found

We selected 21 high-risk recommendations for testing. Department management reported 11 recommendations as fully implemented. We were able to confirm the implementation of all 11. Areas of City operations that improved due to management's implementation of our recommendations include:

- safeguards of the animal shelter's controlled substances,
- controls over processing weatherization rebate applications,
- coordination and performance measures for low-income weatherization programs,
- accuracy of real estate records, and
- documentation of certification decisions for small & minority businesses.

We also reviewed 10 recommendations and confirmed management has made substantial progress in implementing most of these recommendations, with some still underway. Examples of substantial progress include changes to the budgeting process for weatherization programs, an enrichment program for animals at the shelter, and an updated operational manual for Small & Minority Business Resources. Further work is needed to address risks related to development fees collection and protection of personally identifiable information maintained by the City.

11

reported as
"implemented" by
management

9

reported as "underway"
by management

1

reported as "N/A" &
no longer tracked by
Controller's Office



confirmed as "implemented" by auditors



progress confirmed by auditors, but issues identified in original audits are not fully addressed at this time