

Fiscal Year 2018 Follow-Up



Objective

To test the implementation of selected high-risk recommendations from the past five years of the Office of the City Auditor audit reports.

Background

- City Code requires that City management provide a response to each audit report recommendation, either agreeing or disagreeing, and describing the actions, if any, they will take in response to the recommendations.
- The City Manager is responsible for establishing a process to ensure timely implementation of audit recommendations.
- The City Manager assigned the Controller's Office the responsibility of maintaining a database to track management actions to address the audit recommendations.
- The Controller's Office biannually requests the implementation status of audit recommendations from City departments.

What We Found

In the last six months, we tested 41 recommendations. We were able to verify the implementation of 29 of them. Twelve remaining recommendations were not fully implemented at the time of our review. Of the twelve, only three were reported as underway by management and the other 9 were reported as implemented.

Examples of areas where improvements were made as a result of implementing our recommendations include:

- collection of over \$150,000 of additional tax revenue;
- improved information collection regarding waste diversion;
- accurate tracking of cemetery sales;
- development of the small meter replacement program; and
- improved consistency of code investigations .

From fiscal year (FY) 2012 to FY 2016, the Office of the City Auditor issued 61 audit reports with 155 recommendations. In previous follow-up projects, we tested 69 of these recommendations, and confirmed that 51 were implemented by management. In this project we tested an additional 39 and re-tested 2.

Testing Results to Date
for the 108 tested

80
Confirmed as Implemented

28
Underway

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Testing Results from the Last Year (included in the results to date above)
for the 41 tested during the last year

29
Implemented

12
Underway

As shown above, to date, we have tested more than three-quarters of the 155 recommendations we issued. We will continue our ongoing follow-up program and will work with management to ensure the improvement opportunities identified by our Office are incorporated in the City's operations.

Cover: Aerial view of downtown Austin, Stock.com/RoschetzkylstockPhoto