

INTERNAL AUDIT DEPARTMENT
Memorandum 23-03



Date: February 7, 2023

To: The Honorable City Commission

From: Deusdedit C (DC) Kiyemba, Internal Auditor *DCK*

Re: Internal Audit Activity Report – March 2022 through January 2023

Internal Audit's Activity Report covers an 11-month period from March 2022 through January 2023. This report includes 4 completed audit projects (\$481,113,405), and 11 technical assistance assignments, (\$259,319,411), with 6 current/future projects that are in progress (\$74,250,262), and follow ups (\$60,325,787), for a final total of \$875,008,865 that Internal Audit worked with. Our assistance to the outside external auditor on the annual audit (FY 22) is not included in the completed projects; it is planned to be completed by the end of March 2023.

One thing to mention is that we lost one staff member due to retirement December 2021; so, we looked to upgrade the position, to recruit another auditor who would be able to assist with the workload. We are still working with Human Resources to accomplish that task.

In the report, (Attachment I) the Activity Dashboard, provides a summarized account of all audit projects and gives the risk ranking and current status for each project. Attachment II provides the summary and certain project detail for each audit project or technical assistance provided.

The Activity Report contains completed audit projects, audits currently in progress, and the follow-up status for recommendations from previously completed audit projects. The dates referenced for this report cover a period of several months. This is due to months of fieldwork for each audit from beginning to end, testing of selected samples, drafting the report, management's research on Internal Audit (IA) recommendations, return of responses from management, implementation discussion with management, exit meetings to finalize the audit, and the final report being completed and issued to the respective department heads.

When management begins to implement the recommendation(s), budget dollars may need to be requested and approved prior to the target date(s) of implementation. System changes, upgrades, research and testing may take several months. Internal Audit follows up with management after the implementation target dates. Internal Audit confirms the recommendations were implemented as intended, or reports the updated status of recommendations that are still outstanding, then includes the updated status in the next Activity Report.

After your review of the report, we welcome and encourage your comments and feedback. The Activity Report is scheduled to be presented at the City Commission Meeting on February 14, 2023.

If you have any comments, concerns, or questions, you may reach me at (954) 786-4691.

Copy: Gregory P. Harrison, City Manager
Earl F. Bosworth, Assistant City Manager
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Mark E. Berman, City Attorney
Kervin Alfred, City Clerk
Mark A. Beaudreau, Recreation Programs Administrator
Eddie Beecher, Human Resources Director
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Carla Byrd, General Services Director
Allison Feurtado, Finance Director
Robert A. McCaughan, Public Works Director
Nguyen Tran, Community Redevelopment Agency Director
Patricia White, Comptroller
Steve Rocco, Pompano Beach Air Park Manager
Erica Simmons-Ahimah, Revenue Collections Manager

Attachments (I and II)