

**INTERNAL AUDIT DEPARTMENT
Memorandum 21-03**



Date: April 13, 2021
To: The Honorable City Commission
From: Deusdedit C (DC) Kiyemba, Internal Auditor *DCK*
Re: Internal Audit Activity Report – June 2020 through March 2021

Internal Audit's Activity Report covers a 10-month period from June 2020 through March 2021. This report includes 4 completed audit projects, including more than 50 technical assistance assignments, (\$39,294,338), with 7 current/future projects that are in progress (\$22,476,997), and 2 finalized follow-up projects (\$25,183,684) for the outstanding recommendations for a final total of \$86,955,019 that were completed. Our assistance to the outside external auditor on the annual audit is also included in the completed projects.

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 some 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 previously completed audit projects. The dates referenced for this report may cover a period of several months. This is due to months of fieldwork for the 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 approved and requested 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 then reports the updated status in the next Activity Report as well as confirms the recommendations were implemented as intended, or reports the updated status of recommendations that are still outstanding.

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 April 27, 2021.

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
Brian J. Donovan, Assistant City Manager
Suzette Sibble, Assistant City Manager
Mark E. Berman, City Attorney
Phyllis A. Korab, Cultural Affairs Director
Andrew Jean-Pierre, Finance Director
Mark A. Beaudreau, Recreation Programs Administrator
Eddie Beecher, Human Resources Director
Robert A. McCaughan, Public Works Director
Nguyen Tran, Community Redevelopment Agency Director
Erica Simmons-Ahimah, Revenue Collections Manager
Allison Feurtado, Controller

Attachments (I and II)