

INTERNAL AUDIT DEPARTMENT
Memorandum 18-02



Date: January 29, 2018

To: The Honorable City Commission

By: Deusdedit (DC) Kiyemba, Internal Auditor *DCK*

Re: Internal Audit Activity Report from December 2016 through December 2017

Internal Audit's Activity Report covered the 13 month period of December 2016 through December 2017 for 17 audit projects totaling \$70.5 million.

On the report, (Attachment I) activity dashboard provides a summarized account of audit projects and status with risk ratings and current status of each project. Attachment II provides summary information for each audit project.

When reviewing the Activity Report for each audit project or audit follow up status for a previous completed audit project, the dates referenced may cover a period of several months. This is due to the months of fieldwork for the audit period, management research on our recommendations, exit meetings to finalize the audit, receipt of draft responses from management, and then the final report being issued.

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 and testing may take several months. Internal Audit follows up after the implementation target dates that were set by management. Internal Audit then reports the updated status in the next Activity Report as well as confirms the recommendations were implemented or reports status of recommendations that are still outstanding.

After your review of the report, we welcome and encourage your comments and feedback; especially should you have any questions regarding this report prior to the report being presented at the City Commission Meeting on February 13, 2018.

You may reach the Internal Auditor (DC Kiyemba) directly at (954) 786-4691.

Copy: Gregory Harrison, City Manager

Brian Donovan, Assistant City Manager
Phyllis Korab, Assistant City Manager
Suzette Sibble, Assistant City Manager
Mark Berman, City Attorney
Mark Beaudreau, Recreation Programs Administrator
Eddie Beecher, Human Resources Director
Randolph Brown, Utilities Director
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Andrew Jean-Pierre, Finance Director
John Jurgle, Fire Chief
Robert A. McCaughan, Public Works Director
David Recor, Development Services Director
John Sfiropoulos, City Engineer
Otis Thomas, General Services Director
Gene R. Zamoski, Information Technology Director

Attachments (I and II)