

**INTERNAL AUDIT DEPARTMENT
Memorandum 20-03**



Date: June 11, 2020
To: The Honorable City Commission
From: Deusdedit (DC) Kiyemba, Internal Auditor *DCK*
Re: Internal Audit Activity Report - March 2019 through May 2020

Internal Audit's Activity Report covers a 15-months period of March 2019 through May 2020 – 4 audit projects, 4 are in progress and more than 50 technical assistance assignments totaling \$ 52,609,298 were completed. Our assistance to the outside auditor on the annual audit is 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.

The Activity Report contains completed audit projects, audits in progress, and follow up status for previously completed audit projects; the dates referenced may cover a period of several months. This is due to months of fieldwork for the audit period from beginning to end, testing of selected samples, drafting the report, management research on our recommendations, return of responses from management, implementation discussion with management, exit meetings to finalize the audit, and then 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 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 June 23, 2020.

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
Mark A. Beaudreau, Recreation Programs Administrator
Eddie C. Beecher, Human Resources Director
Andrew Jean-Pierre, Finance Director
Phyllis A. Korab, Cultural Affairs Director
Robert A. McCaughan, Public Works Director
David L. Recor, Development Services Director
Russell S. Ketchem, Solid Waste Operations Manager

Attachments (I and II)