

**INTERNAL AUDIT DEPARTMENT
Memorandum 19-03**



Date: February 28, 2019

To: The Honorable City Commission

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

Re: Internal Audit Activity Report from January 2018 through February 2019

Internal Audit's Activity Report covered the 14 month period of January 2018 through February 2019 for 13 audit projects totaling \$107.1 million.

On 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 project detail for each audit project.

When reviewing the Activity Report for each audit project or an audit follow up status for a previous completed audit project, the dates referenced may cover a period of several months. This is due to months of fieldwork for the audit period from beginning of audit 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 department head. If an audit is extremely complex, there may be a need for additional time to formulate a conclusion.

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 that were originally set by management have passed. Internal Audit then reports the updated status in the next Activity Report as well as confirms the recommendations were implemented or reports the updated status of recommendations that are still outstanding. The Activity Report is the product produced with final reporting for all audit projects within a period of time and after all of the above steps are resolved.

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 Activity Report being presented at the City Commission Meeting on March 12, 2019.

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

Copy: Gregory Harrison, City Manager
Brian Donovan, Assistant City Manager
Earl F. Bosworth, Assistant City Manager
Suzette Sibble, Assistant City Manager
Mark Berman, City Attorney
Andrew Jean-Pierre, Finance Director
David Recor, Development Services Director
Eddie Beecher, Human Resources Director
Mark Beaudreau, Recreation Programs Administrator
Phyllis Korab, Cultural Affairs Director
Robert A. McCaughan, Public Works Director
Otis Thomas, General Services Director

Attachments (I and II)