



# CITY AUDITOR'S OFFICE

**QUARTERLY REPORT TO FINANCE/EXECUTIVE COMMITTEE**

**JULY 12, 2023**

# FY23 SUMMARY

## AUDITS

- **9 audits released**
- **9 audits in progress**
- **Updating risk assessment for FY24 annual audit plan**

## FOLLOW-UP

- **105 Recommendations Closed**
- **96 (91%) of 105 Closed as Implemented**

<https://dashboard.missionmark.com/ae075fd7-a40b-489c-a67a-6e1ec4566694/>

## CONTINUOUS AUDIT

- **49 Advanced Access Control Conflict Pairs**
- **13 Sensitive Access**
- **25 Financial & HR Transactions**
- **3 OTBI Reports**

# AUDITS COMPLETED

AUDIT	STATUS
1. <u>Beltline Special Services District</u>	Released Oct 2022
2. <u>Citywide Cash Handling</u>	Released Oct 2022
3. <u>Employee Benefits</u>	Released Oct 2022
4. <u>AFRD Financial Procedures</u>	Released Oct 2022
5. <u>Municipal Market Lease</u>	Released Feb 2023
6. <u>In Rem Process</u>	Released April 2023
7. <u>Solid Waste Services</u>	Released April 2023
8. <u>Grants Management</u>	Released April 2023
9. <u>Business Licenses</u>	Released June 2023; Presenting to City Council in early August

# AUDITS IN PROGRESS

AUDIT	STATUS
Oracle Time and Labor	Interim Report to Mgt; Ongoing review
Plane Train	Management Review and Response
Aviation Capital Projects	Fieldwork
Landscape Contracts	Report Writing
Moving Atlanta Forward	Fieldwork
Water & Sewer Billing and Collections	Fieldwork
Municipal Court	Fieldwork
Procurement Cycle Time	Fieldwork
Council Expenditures	Fieldwork

# FY24 AUDIT PLANNING

## Define Audit Universe\*

- Auditable units based on organizational structure /chart of accounts
- Top Vendors by spend and contracts by amount
- Critical applications

\*Completed for FY23

## City-Level Risk Library

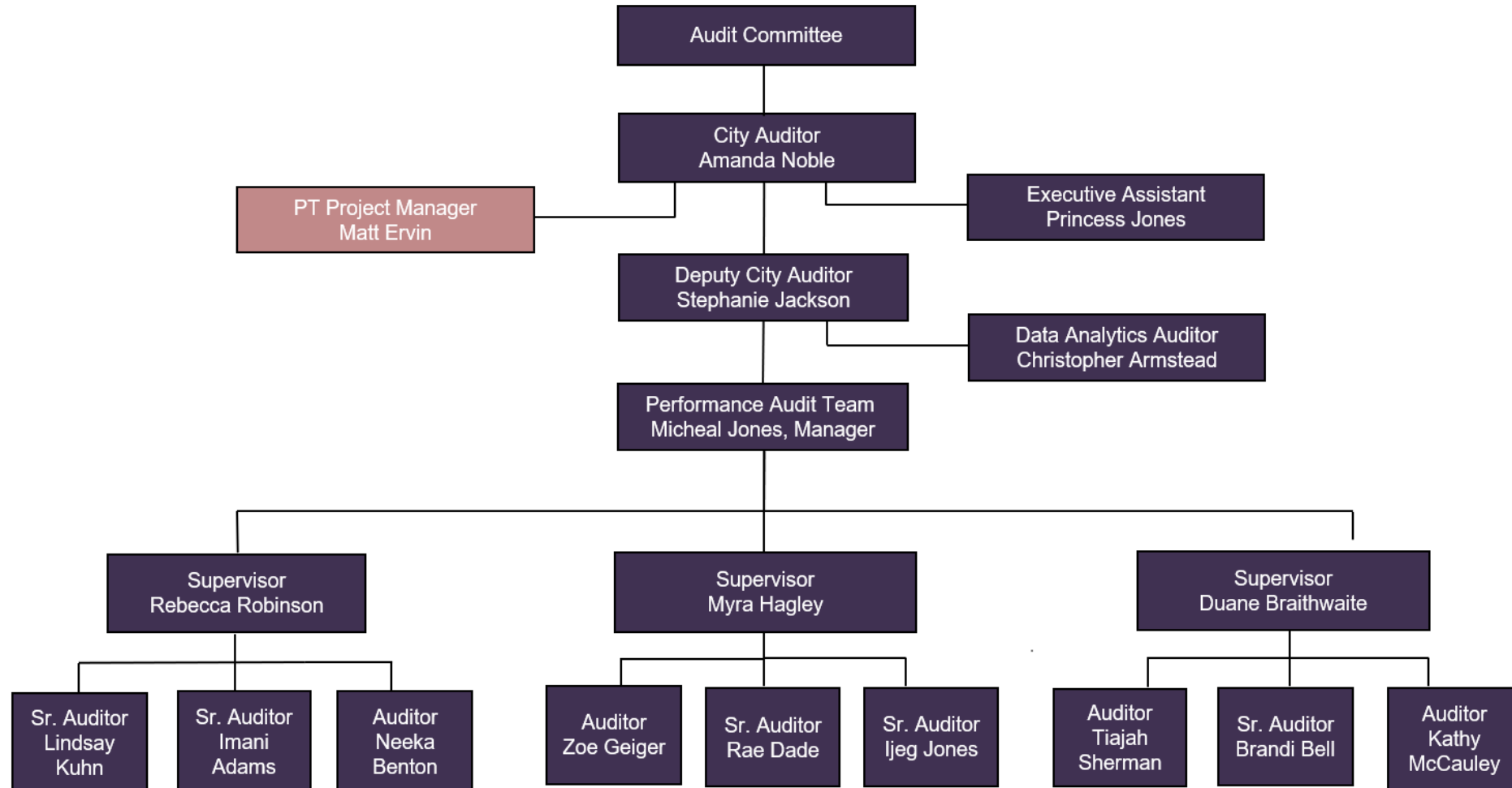
Draft standard library of high-level risks by category:

- People
- Processes
- Legal/Compliance
- External Events

## Risk Assessment Workshops

- Gather input on risk rankings and application to audit universe from executive team
- Report Results

# ORGANIZATIONAL CHART



QUESTIONS?

