



CITY AUDITOR'S OFFICE

QUARTERLY REPORT TO FINANCE/EXECUTIVE COMMITTEE

OCTOBER 11, 2023

FY24 Q1 SUMMARY

AUDITS

- **1 audit released**
- **9 audits in progress**
- **FY24 annual audit plan under development**

FOLLOW-UP

- **8 Recommendations Closed**
- **6 (75%) 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
<u>1.Plane Train</u>	Released August 2023

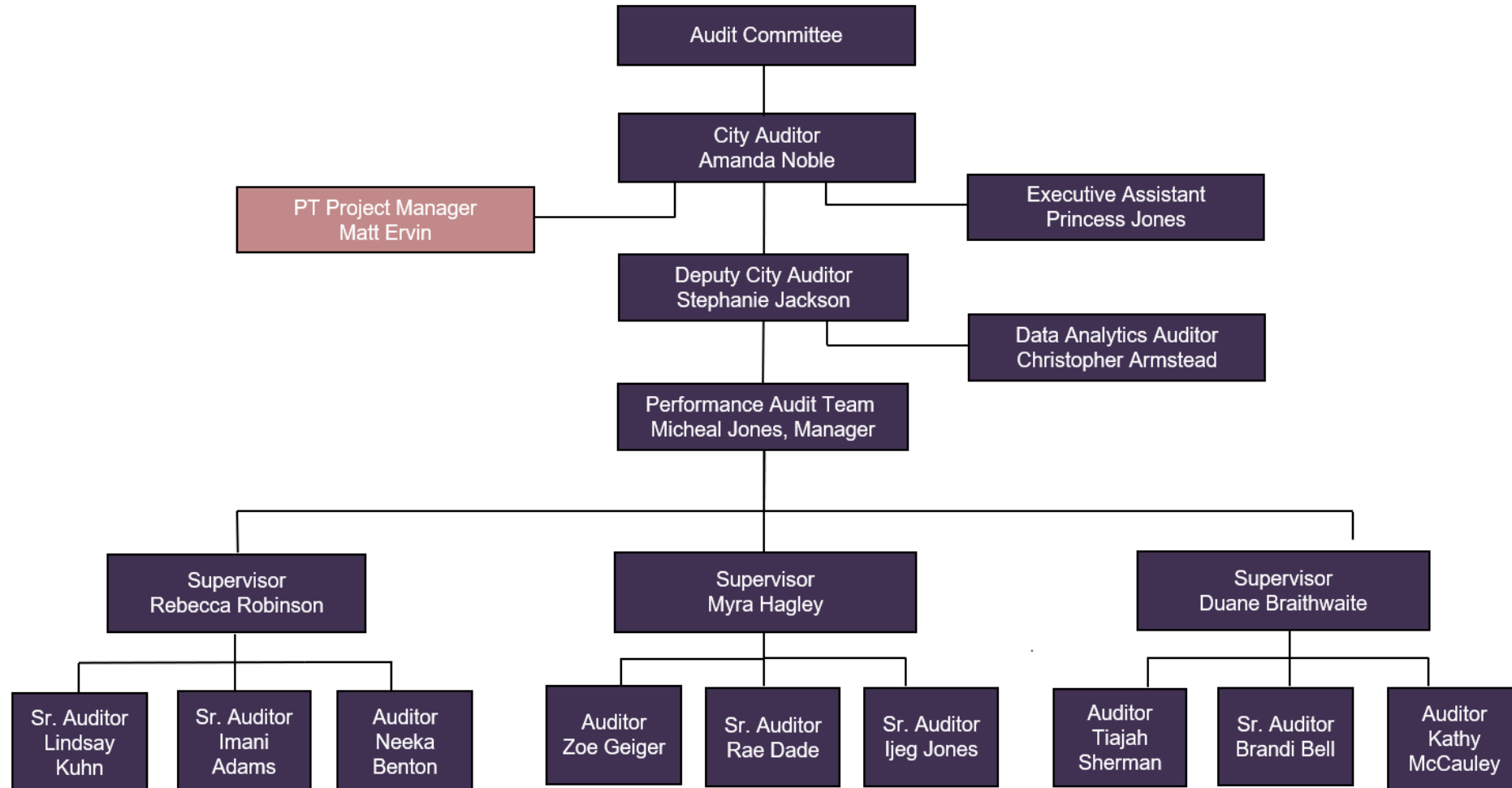
AUDITS IN PROGRESS

AUDIT	STATUS
Landscape Contracts	Audit Committee Review
Water & Sewer Billing and Collections	Management Review and Response
Moving Atlanta Forward Infrastructure Program	Technical Review
Procurement Cycle Time	Report Editing
Aviation Capital Projects	Report Editing
Municipal Court	Drafting Report
City Council Expenditures/Carry Forward	Fieldwork
Cybersecurity	Planning
Oracle Time and Labor	Interim Report to Mgt; Ongoing review

RISK ASSESSMENT FOR FY24 AUDIT PLANNING

		Likelihood (Quantitative)						
		<10%	≥10%<25%	≥25%≤50%	>50%≤90%	>90%		
Impact (Qualitative)	Very difficult to achieve many objectives citywide		Legal and Regulatory Compliance	Political			>\$75M	Impact (Quantitative)
	Difficult to achieve multiple objectives	Financial Statement Fraud		Information Security	Attracting and Retaining Talent Public Safety	Physical Assets Service Delivery	>\$2M-\$75M	
	More challenging to achieve some objectives	Cash Management	Grant Compliance	Equity Corruption Business Interruption	Change Management Contractual		>\$250K-\$2M	
	May have some undesirable outcomes			Market	Information Systems	Asset Misappropriation Inventory	>\$20K-\$250K	
	No noticeable impact on objectives		Regulatory Reporting				<\$20K	
		Remote Likelihood (Qualitative)	More unlikely than not	Reasonably possible	More likely than not	Probable		

ORGANIZATIONAL CHART



QUESTIONS?

