

CITY AUDITOR'S OFFICE



**ANNUAL AUDIT RECOMMENDATION
FOLLOW-UP AS OF JUNE 30, 2015**

Report No. CAO 2604-1516-01

September 30, 2015

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CITY AUDITOR

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**Annual Audit Recommendation Follow-up
As of June 30, 2015
CAO 2604-1516-01**

BACKGROUND

Audits completed by the City Auditor’s Office contain findings which indicate a condition that requires corrective action. Recommendations are made to address those circumstances and eliminate or mitigate the noted condition. Management is asked to provide a management plan of action and an estimated date of completion for each of the recommendations. These management assertions are included in the audit report. The City Auditor’s Office tracks the status of these recommendations.

The status of each audit recommendation is classified using the following categories:

-  **Complete** **The recommendation has been implemented, some other action has been taken to effectively correct the deficiency, or other circumstances warrants a status of completion.**
-  **Incomplete** **The recommendation has not been implemented.**
-  **Extended** **The recommendation has not been implemented due to circumstances beyond the department’s control.**
-  **Not Due** **Due date identified by management has not passed.**

Much of the benefit from audit work is not in the findings reported or the recommendations made, but in their effective resolution. City management is responsible for addressing audit recommendations. This follow-up is a process to help management fulfill this responsibility.

An audit recommendation remains in Incomplete, Extended, or Not Due until City management completes the recommendation and notifies the City Auditor’s Office, including forwarding applicable documentary support. Subsequently, audit staff evaluates evidence supporting management’s representation. If the evidence demonstrates that the recommendation has been adequately addressed, the auditor identifies the recommendation as being Complete and notifies city management.

OBJECTIVE

The objective of our audit was to:

- Track and report the status of audit recommendations.

SCOPE AND METHODOLOGY

The scope of this audit was the activity related to recommendations contained in reports issued from Fiscal Year 2007-2008 through Fiscal Year 2014-2015. The scope of our work on internal control was limited to the controls within the context of the audit objective and the scope of the audit.

Our audit methodology included:

- Review of management assertions,
- Research of applicable guidelines,
- Interviews with City personnel,
- Observations of operations,
- Observations of work processes, and
- Analysis and detail testing.

We conducted this performance audit in accordance with generally accepted government auditing standards except for the requirement for an external peer review every three years. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

The exception to full compliance is because the City Auditor's Office has not yet undergone an external peer review. However, this exception has no effect on the audit or the assurances provided.

CONCLUSIONS

The following conclusions were noted:

Track and report the status of audit recommendations.

- Seven Recommendations remain as INCOMPLETE.
- Seven Recommendations remain as EXTENDED.
- Thirteen Recommendations remain as NOT DUE.

Further information is contained in the following sections.

Incomplete Recommendations Summary

DEPARTMENT	Fiscal Year		
	2013-2014	2014-2015	TOTAL
Finance	-	3	3
Office of Administrative Services	-	1	1
Parks and Recreation	3	-	3
TOTAL	3	4	7

DEPARTMENTAL AUDIT RECOMMENDATION

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Municipal Court

**Procedures Performed -- Minimum Accounting Standards Checklist
for Nevada Courts**

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Office of Administrative Services

**Audit of the City's Administration of the
Emergency Management Performance Grant**

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Operations and Maintenance

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Parks and Recreations

**Audit of Parks, Recreation, and Neighborhood Services –
Management Controls Over Deposits from Drop Safes**

25	1605 1314 08	02. 01	Deposits Not Made Within One Business Day	Incomplete	23
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**FOLLOW-UP DETAIL:
AUDIT RECOMMENDATIONS
BY DEPARTMENT**

Building and Safety

I	0753-0708-01	Audit of Building and Safety -- Permit Division	
		Hansen Expired Permit	
	03.	Fee Assessment	Due Date: 03/31/2008 Extended

Recommendation:

Building and Safety management should resolve the expired permit fee function deficiencies. Once the issues are resolved, the process should be documented and staff instructed of established procedures.

Management Plan of Action:

- **Problems with incorrect expiration of permits: This trigger has been disabled and is currently being re-designed by the Hansen Project Team.**
- **As an interim solution, a new policy has been put in place that all permit renewals must go through a Supervisor for approval and pricing.**

Auditor: N. Beaty

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department's control.
Not Due:	Due date identified by management has not passed.

Finance

2	0611-1415-03	Audit of Management Oversight of Fixed Assets Enhancements Needed to the Policy and the Procedure	Due Date: 06/30/2015 Not Due
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Recommendation:

Once the Fixed Asset Policy and Procedure have been updated, Department of Finance management should provide training to the appropriate department personnel of the revised requirements.

Management Plan of Action:

Training documents to be prepared based on policy/procedure training will be schedule starting in August after draft copy of policy and procedure is competed.

Auditor: N. Beaty

3	0611-1415-03	Audit of Management Oversight of Fixed Assets Improvements Needed for Equipment and Machinery Management	Due Date: 11/18/2014 Incomplete
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Recommendation:

In conjunction with the bi-annual inventory process, Department of Finance management should provide formalized guidance to department personnel responsible for the oversight of assets.

Management Plan of Action:

Guidance was provided in conjunction with bi-annual inventory as recommended.

Auditor: N. Beaty

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department's control.
Not Due:	Due date identified by management has not passed.

Finance

4	0611-1415-03	Audit of Management Oversight of Fixed Assets Improvements Needed for Equipment and Machinery Management	Due Date: 06/30/2015 Not Due
	02. 02		

Recommendation:

Department of Finance management should provide periodic training on the Fixed Asset Policy and Procedure to those department personnel responsible for the purchase and oversight of assets.

Management Plan of Action:

Training scheduled outlined in 1.2 above. All items identified in the audit were located and identified by departmental asset custodians. However, it is recognized that controls need to be strengthened to ensure assets are properly tracked and identified upon initial inspection. Ongoing communication will continue with Departmental contacts. An emphasis in communication of policies and procedures will coincide with bi-annual inventory each year. Spot checks of inventory by going on site and confirmations electronically via exchange of identifying information will be completed on a recurring basis.

Auditor: N. Beaty

5	0611-1415-03	Audit of Management Oversight of Fixed Assets Non-Compliance with the Fixed Asset Procedure for Sensitive Items	Due Date: 06/30/2015 Not Due
	03. 01		

Recommendation:

Department of Finance management should provide periodic training to those department employees responsible for the purchase and oversight of sensitive items.

Management Plan of Action:

Training schedule outlined in 1.2 above. The policy and procedure have been updated to reflect best practices recommended by the Government Finance Officers Association (GFOA).

Auditor: N. Beaty

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department's control.
Not Due:	Due date identified by management has not passed.

Finance

6	0611-1415-03	Audit of Management Oversight of Fixed Assets	
		Non-Compliance with the Fixed Asset	
	03. 02	Procedure for Sensitive Items	Due Date: 11/18/2014 Incomplete

Recommendation:

In conjunction with the bi-annual inventory of assets, Department of Finance management should provide formalized guidance to the department employees responsible for the oversight of sensitive items.

Management Plan of Action:

Guidance was provided in conjunction with bi-annual inventory as recommended. Training will be ongoing to include any updates to policy/procedure.

Auditor: N. Beaty

7	0611-1415-03	Audit of Management Oversight of Fixed Assets	
		Improvements Needed in Recording	
	04. 01	Asset Retirements	Due Date: 12/30/2014 Incomplete

Recommendation:

Department of Finance management should document and implement a process to verify that all assets sold through the Public Surplus Auction process are retired from the FA System.

Management Plan of Action:

Implementation of other recommendation, will improve the ability to identify individual assets upon retirement. Implementation of processes that include additional verification and comparison of items that are part of the surplus process to the retired transactions, will also correct this.

Auditor: N. Beaty

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department’s control.
Not Due:	Due date identified by management has not passed.

Municipal Court

8	1103-0910-09	Procedures Performed -- Minimum Accounting Standards Checklist for Nevada Courts
	01. 07	Areas of Non-Compliance With MAS Due Date: 09/30/2010 Extended

Recommendation:

Court Management should address the identified areas of non-compliance with the MAS Checklist standards.

Accounts Receivable:

Aging reports on accounts receivable are not produced at least monthly. (#105a, p. 56)

The Court does not produce reports indicating current collection rates. (#106, p. 56)

The Court does not maintain an accounts receivable ledger (#110, p. 57)

The Court does not differentiate between actual amounts owed the Court and potential amounts owed. (#112, p. 57)

Once an arrest warrant is issued pursuant to a failure to pay or appear, the Court does not place outstanding bail, fines and/or fees into a suspense account within the court management ledger. (#120, p. 60)

Management Plan of Action:

Our Management Action Plan is to review all policies and procedures as they relate to our new case management system (CMOR) that went live in November. The areas identified as non-compliant by the audit staff will receive additional scrutiny to ensure compliance with the MAS Checklist standards. The Court will also coordinate the applicable policies and procedures with the Detention & Enforcement Department (D&E) ensuring that the procedures used by D&E on behalf of the Court comply with the MAS Checklist standards as well.

Auditor: B. Smith

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department's control.
Not Due:	Due date identified by management has not passed.

Office of Administrative Services

9	0510-1415-05	Audit of the City’s Administration of the Emergency Management Performance Grant Non-Compliance with Equipment Management	Due Date: 12/31/2015 Not Due
	01. 01		

Recommendation:

The EMPG project manager should establish, document, and implement an inventory management plan. This plan should include:

- Documented guidelines on how to appropriately comply with 44 CFR Part 13.32 Equipment standards.
- Plans to ensure all grant funded items are properly tagged and annotated with the “G” suffix.
- Written policies and procedures requiring equipment purchased with Federal grant funds to have property tags.
- Plans to review all items and ensure they are properly tagged and annotated as grant funded.

Management Plan of Action:

The EMPG project manager will create and implement an inventory management plan that will:

- Document guidelines to comply with 44 CFR Part 13.32 equipment standards.
- Ensure documentation of all grant-purchased equipment on forms approved by granting agency. Sample form attached.
- Ensure all grant-purchased equipment tags include the “G” suffix to identify it as grant-purchased.
- Ensure compliance with new Fixed Asset Policy and Procedures issued by CLV Finance as of January 21, 2015.

Auditor: G. Phillips

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department’s control.
Not Due:	Due date identified by management has not passed.

Office of Administrative Services

10	0510-1415-05	Audit of the City’s Administration of the Emergency Management Performance Grant Required Review by the City of Las Vegas Grant Review Committee	Due Date: 12/31/2015	Not Due
	02. 01			

Recommendation:

The EMPG project manager should establish, document, and implement written policies and procedures to ensure:

- All future grant applications are submitted to the City of Las Vegas Grant Review Committee.

Management Plan of Action:

EMPG project manager, upon entering CLV employment in 2008, had been verbally advised that EMPG was exempted from Grant Review Committee process. EMPG is a programmatic operations grant which is passed through the State Division of Emergency Management (DEM) by FEMA and is 50% matched by CLV with in-kind contributions. Although exact funding amounts are never guaranteed, the State DEM routinely provides assurances that the CLV program will continue to receive adequate funding to maintain current program conditions. Because of delays in federal appropriations processes, the Office of Emergency Management routinely functions on a “continuing resolution” basis, utilizing CLV funds to provide program continuity until EMPG funds are formally awarded. To this end, a review of any EMPG application by a CLV Grant Review Committee is essentially moot, as the majority of the grant is already expended by the time a grant application is due.

EMPG program manager will seek written guidance from the City Manager’s Office regarding exempt status of this particular grant. Further action, if necessary, will be taken accordingly.

Auditor: G. Phillips

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department’s control.
Not Due:	Due date identified by management has not passed.

Office of Administrative Services

11	0510-1415-05	Audit of the City’s Administration of the Emergency Management Performance Grant State (NDEM) Documentation	
	03. 01	Deficiencies	Due Date: 03/30/2015 Incomplete

Recommendation:

The EMPG project manager should establish, document, and implement written policies and procedures to ensure that:

- Written requests or notifications are completed and retained to notify the Nevada Department of Public Safety Division of Emergency Management of all grant award adjustments.
- Quality review of all grant documents by the project manager before submitting to NDEM.

Management Plan of Action:

EMPG project manager will initiate any and all project change requests (programmatic, budget revision, extension request, etc.) to NDEM, acquire required signature from financial officer and retain copies of correspondence in related grant file.

EMPG project manager will take greater care to review quarterly financial reports completed by financial officer for administrative accuracy such as correct reporting periods and report numbers.

Auditor: G. Phillips

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department’s control.
Not Due:	Due date identified by management has not passed.

Office of Communications

12	0231-1415-06	Audit of Office of Communications – Video Services	
	01. 01	Need to Evaluate Access to the KCLV Studio Facilities	Due Date: 10/15/2015 Not Due

Recommendation:

Video Services management should review who currently has access to the various door access points for the KCLV studio facilities and request that access be removed for those individuals who are deemed to not have an appropriate business need for access.

Management Plan of Action:

KCLV management will work with the various department directors and managers who have staff members with access to the studio facility. A determination will be made as to which employees should be removed from access to KCLV.

Auditor: N. Beaty

13	0231-1415-06	Audit of Office of Communications – Video Services	
	01. 02	Need to Evaluate Access to the KCLV Studio Facilities	Due Date: 10/15/2015 Not Due

Recommendation:

Video Services management should evaluate whether the camera equipment room keyed door entry should be modified to card reader access.

Management Plan of Action:

KCLV management will work with Detention & Enforcement and Operations & Maintenance as to the feasibility of adding a new card reader access pad for the camera equipment room.

Auditor: N. Beaty

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department's control.
Not Due:	Due date identified by management has not passed.

Office of Communications

14	0231-1415-06	Audit of Office of Communications – Video Services	
		Need to Evaluate Access to the KCLV	
	01. 03	Studio Facilities	Due Date: 01/31/2016 Not Due

Recommendation:

Video Services management should periodically review who has access to the various card reader access points for the KCLV studio facilities and modify access.

Management Plan of Action:

KCLV management, with assistance from Detention & Enforcement, will perform reviews of the card reader access at least two times annually.

Auditor: N. Beaty

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department's control.
Not Due:	Due date identified by management has not passed.

Office of Communications

15	0231-1415-06	Audit of Office of Communications – Video Services	
	02. 01	Need for Staging Equipment at a Secondary Location	Due Date: 08/31/2016 Not Due

Recommendation:

Video Services management should determine what equipment should be staged at a secondary location and ensure that the equipment has been placed there for use in emergency situations.

Management Plan of Action:

In the event KCLV were unable to broadcast from City Hall because of an emergency, our first options would be to work with partners such as Clark County TV (Channel 4) or KLVX-TV (Channel 10). As additional back up, KCLV can stage hardware and software near the emergency operations center at the city's West Service Yard. KCLV can use a combination of stored inventory, and newly purchased items to achieve this goal. KCLV will be able to broadcast using live internet streaming. New equipment and software would have to be budgeted and procured by the city to complete this project.

With the changes noted above, the secondary location could have the capability of the following:

1. KCLV bulletin board
2. Limited KCLV programming
3. Live news conferences
4. Video editing

The secondary location would require the following equipment. Equipment with an asterisk would have to be procured:

1. 1-Video camera
2. 1-MacPro computers
3. 1-PC computer*
4. 1-Tripod*
5. 4-Microphones
6. 1-Light Kit*
7. 1-Video Switcher*
8. 1-Multiviewer*
9. 1-Monitor*
10. 1-Audio mixer*
11. 1-Custom Rack road case*

Auditor: N. Beaty

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

Office of Communications

16	0231-1415-06	Audit of Office of Communications – Video Services		
	02. 02	Need for Staging Equipment at a Secondary Location	Due Date: 08/31/2017	Not Due

Recommendation:

Video Services management should implement a process to periodically test the equipment staged at the secondary location to ensure it remains operational.

Management Plan of Action:

KCLV personnel will setup and test all equipment at the secondary location annually.

Auditor: N. Beaty

17	0231-1415-06	Audit of Office of Communications – Video Services		
	02. 03	Need for Staging Equipment at a Secondary Location	Due Date: 08/31/2016	Not Due

Recommendation:

Video Services management should update policies and procedures to account for the staging of equipment at a secondary location.

Management Plan of Action:

KCLV will require a secure area at the secondary location to store all broadcast equipment. Access to the secured area will be limited. All equipment at the secondary location will be inventoried with sensitive item stickers and included in any required inventories.

Auditor: N. Beaty

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department's control.
Not Due:	Due date identified by management has not passed.

Office of Communications

18	0231-1415-06	Audit of Office of Communications – Video Services	
		Non-Compliance with the Outside	
	03. 01	Employment Procedure	Due Date: 07/30/2015 Not Due

Recommendation:

Video Services management should instruct the identified employees to report their business relationships in accordance with the city's Outside Employment Procedure.

Management Plan of Action:

Both Video Services employees will complete the Outside Employment forms, get them approved, and turn them into Human Resources.

Auditor: N. Beaty

19	0231-1415-06	Audit of Office of Communications – Video Services	
		Need to Evaluate the Relevance of	
	04. 01	Performance Plus Indicator	Due Date: 07/30/2015 Not Due

Recommendation:

Video Services management should evaluate whether the client production services performance plus indicator continues to provide relevant information and determine whether to continue its reporting.

Management Plan of Action:

KCLV management will cease the use of the client production services performance plus indicator. However, if KCLV obtains a regular client base of at least three clients, then management will re-evaluate the need to bring this performance plus indicator tracking back into service.

Auditor: N. Beaty

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department's control.
Not Due:	Due date identified by management has not passed.

Operations and Maintenance

20	1705-1011-02	Audit of Field Operations – Fueling Access and Monitoring	
	01. 01	Fuel Transaction Monitoring	Due Date: 04/01/2011 Extended

Recommendation:

Fleet Services management should implement a process by which all city departments receive monthly detailed fueling transaction reports of their employees along with instructions for review of the reports and a discussion of possible indicators of irregularities.

Management Plan of Action:

Develop a Fleet divisional Policy & Procedure involving cross training of staff to provide fueling reports to each Department Director whose staff operate city owned vehicles and equipment on a quarterly basis.

Auditor: B. Smith

21	1705-1011-02	Audit of Field Operations – Fueling Access and Monitoring	
	01. 02	Fuel Transaction Monitoring	Due Date: 05/15/2011 Extended

Recommendation:

Fleet Services management should evaluate options for increased automation of the generation of the monthly detailed fueling transaction reports and what enhancements can be made to the reports to facilitate the monitoring and identification of fueling transaction irregularities. Consideration should be given to color coding the following types of transactions on the reports to facilitate departmental review.

- Fueling transactions exceeding tank capacity
- Multiple fueling transactions within a short period for the same vehicle
- Weekend, holiday, late night, and early morning transactions
- Key fob transactions
- Unusually large transactions

Management Plan of Action:

In conjunction with 1.1 above, work with I.T. to generate reports to track transactions that appear questionable for Department staff to follow-up with and report back to Fleet Services.

Auditor: B. Smith

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department's control.
Not Due:	Due date identified by management has not passed.

Operations and Maintenance

22	1705-1011-02	Audit of Field Operations – Fueling Access and Monitoring	
	06. 02	Key Fob Use and Oversight	Due Date: 01/01/2011 Extended

Recommendation:

Fleet Services management should update the key fob log with all known outstanding key fobs and the employees with responsibility for safeguarding the key fobs. This will require communication with city departments on which key fobs they have in their possession.

Management Plan of Action:

In conjunction with 6.1 above, conduct a physical inventory of all key fobs issued to date. Enlist the assistance of departments currently in possession of key fobs for an accounting and cross check that information with what we have on record.

Auditor: B. Smith

23	1705-1011-02	Audit of Field Operations – Fueling Access and Monitoring	
	07. 01	Fueling Operations Policies and Procedures	Due Date: 06/15/2011 Extended

Recommendation:

Fleet Services management should document policies and procedures that address the following areas:

- Guidelines on the use of city fueling stations by employees
- Proper initiation and completion of fueling transactions at the pumps
- Guidelines on the use of CNG cards and CNG pump use
- Guidelines on the use of key fobs
- Consequences for misuse of the city fuel system
- Roles and responsibilities of departments in monitoring fueling transactions

These policies and procedures once adopted should be communicated and made accessible to city employees.

Management Plan of Action:

Develop a city wide Policy clearly explaining fueling procedures and in conjunction with recommendation 1.1, provide detailed reports so that each department can readily ascertain suspicious fueling activities and report such activity to appropriate city staff.

Auditor: B. Smith

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department’s control.
Not Due:	Due date identified by management has not passed.

Operations and Maintenance

24 1705-1011-02 Audit of Field Operations – Fueling Access and Monitoring
08. 01 Standard Operating Procedures Due Date: 06/15/2011 Extended

Recommendation:

Fleet Services management should document desk procedures related to its responsibilities in the oversight of the City's fueling operations including the following areas:

- Fuel System Administration
- Fueling Transaction Reporting
- CNG Cards Oversight
- Key Fobs Oversight

Management Plan of Action:

Develop internal procedures and cross train Fleet Services staff in the monitoring of the city's fuel systems.

Auditor: B. Smith

Incomplete: Not implemented.

Extended: Not implemented due to circumstances beyond the department's control.

Not Due: Due date identified by management has not passed.

Parks and Recreation

25	1605-1314-08	Audit of Parks, Recreation, and Neighborhood Services – Management Controls Over Deposits from Drop Safes Deposits Not Made Within One Business Day	Due Date: 12/31/2014 Incomplete
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Recommendation:

PRNS Management should document and implement procedures to verify that all deposits are delivered to the bank within 24 hours of receipt.

Management Plan of Action:

The department’s Cash Handling Procedures (PRNS - 0005) contains language referring to bank deposits and verification procedures to ensure deposits are done within 1 business day. It is not feasible for some sites to make a bank deposit within 24 hours after a facility closes (i.e., after hours, weekends, holidays). PRNS has included procedures to ensure deposits match the daily Cash Journal Report from RecTrac and dated on the Deposit Log under dual control. All deposits are locked in the facility safe until removed the next business day for bank deposit. The community program supervisor will be required to access the bank’s website using CashPro on a daily basis to verify bank deposits are made and match the Cash Journal Report.

Auditor: G. Phillips

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department’s control.
Not Due:	Due date identified by management has not passed.

Parks and Recreation

26	1605-1314-08	Audit of Parks, Recreation, and Neighborhood Services – Management Controls Over Deposits from Drop Safes	
	03. 03	Incomplete Deposit Log Sheets	Due Date: 12/31/2014 Incomplete

Recommendation:

PRNS Management should document and implement procedures to ensure coordinators/supervisors access the bank’s online website and verify that deposits are received by the bank within one business day. If deposits are not made on time, PRNS management should follow-up with the appropriate staff and take corrective action.

Management Plan of Action:

Section F of the department’s Cash Handling Procedures (PRNS - 0005) contains language that requires the community program supervisor to access the bank’s website using CashPro on a daily basis to verify bank deposits are made and match the Cash Journal Report. Allowances for after hours, weekends and holidays will be considered for any variances for deposits made outside the 1 business day requirement. The community program supervisor will address any discrepancies with bank deposits with the appropriate staff and take corrective action as necessary.

Auditor: G. Phillips

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department’s control.
Not Due:	Due date identified by management has not passed.

Parks and Recreation

27	1605-1314-08	Audit of Parks, Recreation, and Neighborhood Services – Management Controls Over Deposits from Drop Safes Daily Cash Balancing Report (DCBR) 05. 02 Column deleted on Safe Log Sheet Due Date: 12/31/2014 Incomplete
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Recommendation:

PRNS Management should require each site coordinator to check deposits daily through Bank of America's Cash Pro website to reconcile what was recorded on the Deposit Logs.

Management Plan of Action:

Section F of the department’s Cash Handling Procedures (PRNS - 0005) contains language that requires the community program supervisor to access the bank’s website using CashPro on a daily basis to verify bank deposits are made and reconciles to the Cash Journal Report from RecTrac. The Deposit Log is onsite at the facility and is already reconciled under dual control by the principal community program specialist prior being deposited at the bank.

Auditor: G. Phillips

Incomplete:	Not implemented.
Extended:	Not implemented due to circumstances beyond the department’s control.
Not Due:	Due date identified by management has not passed.