

City of Stockton - Audit Findings Tracking Report
12/7/2016

	(A)	(B)	(C)	(D)	(E)
	Total Findings	Open Findings (Not Yet Completed by City)	Completed Findings (Validated and Not yet Validated)	Validated Findings (By Moss Adams)	Reportable Findings (Newly validated since last summary)
Reports					
2011 Memorandum of Internal Control for CAFR (MOIC11)	38	8	30	15	0
2011 Single Audit (SA11)	5	1	4	3	0
2010 Single Audit (SA10)	8	1	7	5	0
2010 Report to Management (RMC10)	3	1	2	0	0
Internal Audit	36	15	21	6	0
2002 Performance Audit - Administrative Directives (IA-AD)	1	1	0	0	0
2007 Internal Control Evaluation - Stockton Events Center (IA-SEC)	1	0	1	0	0
2008 Performance Audit - Library Fines and Fees (IA-LIB)	1	0	1	0	0
2010 Compliance Audit - Election Costs (IA-EC)	1	0	1	1	0
2010 Performance Audit - Fire Department Overtime Processing System (IA-FP)	2	1	1	1	0
2012 Compliance Audit-ARRA Update (IA-ARRA)	4	1	3	0	0
2012 Compliance Audit: Disbursements – Payment Authority (IA-PA)	10	5	5	1	0
2012 Compliance Audit: Disbursements – Purchase Cards (IA-PC)	5	1	4	1	0
2005 Performance Audit: City Clerk (IA-CC)	1	1	0	0	0
2012 Performance Audit: Police Property Room (IA-PP)	3	0	3	2	0
2012 Performance Audit: Fleet Utilization and Management (IA-FUM)	7	5	2	0	0
2011 City of Stockton's Gas Tax Audit (SCOGT11)	3	0	3	3	0
2011 City of Stockton's Administrative and Accounting Controls Review (SCOIC11)	8	3	5	3	0
2011 City of Stockton's Redevelopment Agency Asset Transfer Review (SCORA11)	2	0	2	2	0
2014 City of Stockton's Crime Statistics Report for the Department of Justice Program (SCOCS14)	1	0	1	0	0
2012-2013 San Joaquin County Grand Jury Report, Case No. 0112 (SCGJ-112)	22	7	15	6	0
2012-2013 San Joaquin County Grand Jury Report, Case No. 0312 (SCGJ-312)	2	1	1	1	0
2012-2013 San Joaquin County Grand Jury Report, Case No. 0912 (SCGJ-912)	4	0	4	4	0
2012-2013 San Joaquin County Grand Jury Report, Case No. 1112 (SCGJ-1112)	1	1	0	0	0
2012-2013 San Joaquin County Grand Jury Report, Law and Justice Report (SCGJ-LAW)	1	1	0	0	0
2013-2014 San Joaquin County Grand Jury Report, Stockton City Council and The Brown Act (SCGJ-BRN)	14	2	12	3	0
2013-2014 San Joaquin County Grand Jury Report, Case No. 1613 (SCGJ-1613)	2	0	2	0	0
2013 Internal Controls Review (Enterprise Risk Assessment) (MA-ICR)	70	41	29	6	0
2014 Internal Audit of Revenue and Cash Operations (MA-REV)	18	6	12	2	1
2014 Internal Audit of IT General Controls (MA-IT)	20	14	6	3	0
2014 Internal Audit of Payroll Operations (MA-PAY)	12	6	6	1	0
2014 Internal Audit of Accounts Payable and Procurement Internal Controls (MA-AP/PUR)	10	7	3	2	0
2015 Internal Audit of Monthly Close Process (MA-MON)	4	1	3	0	0
2015 Internal Audit of Grants Management (MA-GRANT)	3	2	1	0	0
2012 SAS 115 - Internal Controls Identified in an Audit (12 SAS115)	11	6	5	2	0
2012 Single Audit Report (SA12)	6	1	5	3	0
2013 SAS 115 - Internal Controls Identified in an Audit (13 SAS115)	9	5	4	1	0
2013 Single Audit Report (SA13)	3	1	2	2	0
2014 Single Audit Report (SA14)	2	2	0	0	0
2014 SAS 115 - Internal Controls Identified in an Audit (14SAS115)	6	6	0	0	0
2015 SAS 115 - Internal Controls Identified in an Audit (15SA115)	4	0	0	0	0
2015 Single Audit Report (SA15)	2	0	0	0	0
2016 Public Agency Review (16PAR)	1	0	0	0	0
2012 Independent Accountant's Report on RDA Dissolution - Agreed Upon Procedures Engagement (RDA-AUP)	5	0	5	4	0
Total	336	139	190	77	1

Legend:

Reports = report name
Reporting Entity = organization that prepared the report
Total Findings = number of findings in the report
Open Findings = number of findings not yet completed by City
Completed Findings = number of findings completed by City, both and not yet validated
Validated Findings = number of findings validated by Moss Adams as completed and adequately addresses the finding
Reportable Findings=number of findings validated since last summary report for Audit Committee report

Relationships between Columns

Total Findings: Column (A) = Column (B) + Column (C)
Open Findings: Column (B)
Completed Findings: Column (C) = Column (A) - (B)
Validated Findings: Column (D) (subset of (C) Completed Findings)
Reportable Findings: Column (E) (subset of (D) Validated Findings)

Reportable Findings:
Newly Validated

Item No.	Finding No.	Report Code	Report Date	Auditing Entity Code	Period Covered	Council Approval Date	Finding	Recommendation	Responsible Dept.	City's Remediation Plan (Course of Action & Expected Benefits)	Finding corrected? (Y, N, Partial)	City's Status Comments	Risk Category	Moss Adams Determination
234	2014-15	MA-REV	6/9/2014	MOSS	11/2013 - 3/2014	6/9/2014 Audit Committee Meeting	Employees' ability to modify utility billing fee schedules, billing information, and account balances does not maintain appropriate segregation of duties.	Limit access to modifying utility billing fee schedules, billing information, and account balances.	ASD - Revenue		Yes	In order to ensure internal controls are in place, fee schedule changes are reviewed and approved by Utility Billing, respective departments and the Revenue Officer. Additionally, all charge adjustments on customer accounts must be reviewed/approved by a supervisor prior to processing.	H	In consideration of the resolution of this finding, we reviewed a variety of materials including a policy regarding fee updates as well as the most recent Council resolution fee schedule. Additionally, we reviewed documentation showing the reviews and approvals performed as part of a recent fee update. Because of the the observed multi-step manual controls in place and documenting policies of this process, we consider this finding resolved.

LEGEND

	Entity Code	Report Code	Report Name	Entity Name
38	MAZE	MOIC11	2011 Memorandum of Internal Control for CAFR	MAZE and Associates
5	MAZE	SA11	2011 Single Audit	MAZE and Associates
8	MGO	SA10	2010 Single Audit	Macias Gini & O'Connell LLP
3	MGO	RMIC10	2010 Report to Management	Macias Gini & O'Connell LLP
1	City	IA-AD	2002 Performance Audit - Administrative Directives	City of Stockton Internal Audit
1	City	IA-SEC	2007 Internal Control Evaluation - Stockton Events Center	City of Stockton Internal Audit
1	City	IA-LIB	2008 Performance Audit - Library Fines and Fees	City of Stockton Internal Audit
1	City	IA-EC	2010 Compliance Audit - Election Costs	City of Stockton Internal Audit
2	City	IA-FP	2010 Performance Audit - Fire Department Overtime Processing System	City of Stockton Internal Audit
4	City	IA-ARRA	2012 Compliance Audit-ARRA Update	City of Stockton Internal Audit
10	City	IA-PA	2012 Compliance Audit: Disbursements – Payment Authority	City of Stockton Internal Audit
5	City	IA-PC	2012 Compliance Audit: Disbursements – Purchase Cards	City of Stockton Internal Audit
1	City	IA-CC	2005 Performance Audit: City Clerk	City of Stockton Internal Audit
3	City	IA-PP	2012 Performance Audit: Police Property Room	City of Stockton Internal Audit
7	City	IA-FUM	2012 Performance Audit: Fleet Utilization and Management	City of Stockton Internal Audit
3	SCO	SCOGT11	2011 City of Stockton's Gas Tax Audit	California State Controller's Office (SCO)
8	SCO	SCOIC11	2011 City of Stockton's Administrative and Accounting Controls Review	California State Controller's Office (SCO)
2	SCO	SCORA11	2011 City of Stockton's Redevelopment Agency Asset Transfer Review	California State Controller's Office (SCO)
1	SCO	SCOC514	2014 City of Stockton's Crime Statistics Report for the Department of Justice Program	California State Controller's Office (SCO)
22	GJ	SCGJ-112	2012-2013 San Joaquin County Grand Jury Report, Case No. 0112	San Joaquin County Grand Jury
2	GJ	SCGJ-312	2012-2013 San Joaquin County Grand Jury Report, Case No. 0312	San Joaquin County Grand Jury
4	GJ	SCGJ-912	2012-2013 San Joaquin County Grand Jury Report, Case No. 0912	San Joaquin County Grand Jury
1	GJ	SCGJ-1112	2012-2013 San Joaquin County Grand Jury Report, Case No. 1112	San Joaquin County Grand Jury
1	GJ	SCGJ-LAW	2012-2013 San Joaquin County Grand Jury Report, Law and Justice Report	San Joaquin County Grand Jury
14	GJ	SCGJ-BRN	2013-2014 San Joaquin County Grand Jury Report, Stockton City Council and The Brown Act	San Joaquin County Grand Jury
2	GJ	SCGJ-1613	2013-2014 San Joaquin County Grand Jury Report, Case No. 1613	San Joaquin County Grand Jury
70	MOSS	MA-ICR	2013 Internal Controls Review (Enterprise Risk Assessment)	Moss Adams
18	MOSS	MA-REV	2014 Internal Audit of Revenue and Cash Operations	Moss Adams
20	MOSS	MA-IT	2014 Internal Audit of IT General Controls	Moss Adams
12	MOSS	MA-PAY	2014 Internal Audit of Payroll Operations	Moss Adams
10	MOSS	MA-AP/PUR	2014 Internal Audit of Accounts Payable and Procurement Internal Controls	Moss Adams
4	MOSS	MA-MON	2015 Internal Audit of Monthly Close Process	Moss Adams
3	MOSS	MA-GRANT	2015 Internal Audit of Grants Management	Moss Adams
11	PUN	12 SAS115	2012 SAS 115 - Internal Controls Identified in an Audit	Pun & McGeedy
6	PUN	SA12	2012 Single Audit Report	Pun & McGeedy
9	PUN	13 SAS115	2013 SAS 115 - Internal Controls Identified in an Audit	Pun & McGeedy
3	PUN	SA13	2013 Single Audit Report	Pun & McGeedy
2	PUN	SA14	2014 Single Audit Report	Pun & McGeedy
6	PUN	14SAS115	2014 SAS 115 - Internal Controls Identified in an Audit	Pun & McGeedy
4	PUN	15SAS115	2015 SAS 115 - Internal Controls Identified in an Audit	Pun & McGeedy
2	PUN	SA15	2015 Single Audit Report	Pun & McGeedy
1	CP	16PAR	2016 Public Agency Review	CalPERS
5	BA	RDA-AUP	2012 Independent Accountant's Report on RDA Dissolution - Agreed Upon Procedures Engagement	Brown Armstrong Accountancy Corporation

RISK CATEGORY

Code	Risk Factor
A	Processes
B	Capital Program
C	Operations/Service Delivery
D	Risk Management
E	Management
F	Organization and Staffing
G	Asset Management
H	Internal Controls
I	Funding and Economics
J	Human Resources
K	Governance
L	Technology
M	Compliance
N	Procurement
O	Accounting and Financial Reporting
P	Fraud
Q	Public Safety