

September 30, 2024

To: City of Stockton Audit Committee

From: Moss Adams LLP

Subject: Internal Audit Status Report September 1 through September 30, 2024

PERFORMANCE IMPROVEMENT PROJECTS	AUDIT FINDINGS VALIDATION & REPORTING	POLICY SUPPORT	BUSINESS CONTINUITY & DISASTER RECOVERY ASSESSMENT	GRANTS MANAGEMENT RISK ASSESSMENT AND IMPLEMENTATION ROADMAP	HR ORGANIZATIONAL ASSESSMENT UPDATE
Schedule	July 2024-June 2025	July 2024-June 2025	January-June 2024	September 2024-June 2025	October-December 2024
Budget Status: Total Budget and % Expended	\$20,000 0%	\$25,000 2%	\$40,000 (FY23-24 carryover) 62%	\$50,000 1%	\$35,000 1%
Activities for This Period	Coordinated with City staff on policies and procedures related to audit findings	Coordinated City efforts to update and approve priority policies and procedures	Collected outstanding BIA templates from remaining departments.	Held kickoff/planning call	Kick off Coordination
Activities for Next Period	Continue to validate findings resolution	Continue to provide review and analytical support to update policies and procedures	None	Fieldwork phase of project begins	Conduct Kick off project, request documents, and initiate fieldwork
Issues	None	None	None	None	None

INTERNAL AUDIT PROJECTS	SUBRECIPIENT MONITORING	HUD FINDINGS SUPPORT	COUNCIL DISCRETIONARY FUNDS REVIEW
Schedule	December 2022 through December 2024	August 2024 through March 2025	August 2024 through December 2024
Budget Status: Total Budget and % Expended	\$100,000 (FY22-24 carryover) 85%	\$30,000 6%	\$30,000 2%
Activities for This Period	Monitoring for all HOME funded projects in progress. City assisting with non-responsive recipients.	Kicked off project and worked on responses to corrective action plan to HUD.	Kicked off project.
Activities for Next Period	Ongoing subrecipient monitoring	Work with Economic Development to implement corrective actions.	Perform fieldwork and analysis phase of project
Issues	None	None	None

BASIC INTERNAL AUDITOR SERVICES	ONGOING INTERNAL AUDIT SERVICES
Schedule	July 2024 through June 2025
Budget Status: Total Budget and % Expended	\$40,000 17%

ETHICS HOTLINE STATISTICS				
Complaint Type	Complaints Received This Period	Under Review	Referred to Appropriate City Official(s)	Closed
Compliance & Ethics	5	3	5	2
Fraud	0	0	0	0
Employment Matters	1	1	1	0