

City of Stockton - Audit Findings Tracking Report
10/11/2017

	(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 (RMIC10)	3	1	2	1	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 (SCOC514)	1	0	1	0	0
2012-2013 San Joaquin County Grand Jury Report, Case No. 0112 (SCGJ-112)	22	6	16	6	1
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	40	30	10	0
2014 Internal Audit of Revenue and Cash Operations (MA-REV)	18	6	12	3	0
2014 Internal Audit of IT General Controls (MA-IT)	20	14	6	3	0
2014 Internal Audit of Payroll Operations (MA-PAY)	12	5	7	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
2017 Cash Handling - Internal Controls Testing (MA-CASH)	18	18	0	0	0
2017 Month End Close and Reconciliation Process - Internal Controls Testing (MA-MONIC)	13	13	0	0	0
2012 SAS 115 - Internal Controls Identified in an Audit (12 SAS115)	11	3	8	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 (15SAS115)	4	4	0	0	0
2015 Single Audit Report (SA15)	2	2	0	0	0
2016 SAS 114 - Report on Internal Control Related Matters Identified in the Audit (16SAS114)	4	4	0	0	0
2016 Public Agency Review (16PAR)	1	1	0	0	0
2012 Independent Accountant's Report on RDA Dissolution - Agreed Upon Procedures Engagement (RDA-AUP)	5	0	5	4	0
Total	371	175	196	83	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 Findings

Item No.	Finding No.	Report Code	Finding	Recommendation	Responsible Dept.	City's Remediation Plan (Course of Action & Expected Benefits)	Finding corrected? (Y, N, Partial)	City's Status Comments	Risk Category	Topic Area	Moss Adams Determination
106	1.3	SCGJ-112	The City Council's approval of loans between restricted funds without receiving any information or documents on the repayment requirements or impacts created an unclear picture of the actual balances in the various accounts.	All proposals for the City Council to authorize interfund loans be accompanied with loan documents detailing obligations of the loan and any impacts on the City's General Fund.	ASD/CM	The City Manager currently requires that any proposal for an inter-fund loan will be brought before Council and must be accompanied with loan documents detailing the obligation, its impacts on the General Fund, if any, and the plan for repayment including the term of the loan and source of repayment. In addition, no later than December 2013, staff will prepare for Council adoption an inter-fund loan policy specifying these requirements.	Yes	Resolution #2017-10-03-1104, Adopting New Financial Management Policies, was brought before the Council for approval on October 3, 2017. The Resolution was approved and adopted on October 3, 2017.	I	Financial Controls	Based on the review of the inter-fund policy as well as evidence of the Council's adoption of this policy, Moss Adams determines that this finding can be considered closed.

LEGEND

Entity Code	Report Code	Report Name	Entity Name
38	MAZE	MOIC11	2011 Memorandum of Internal Control for CAFR
5	MAZE	SA11	2011 Single Audit
8	MGO	SA10	2010 Single Audit
3	MGO	RMIC10	Macias Gini & O'Connell LLP
1	City	IA-AD	City of Stockton Internal Audit
1	City	IA-SEC	City of Stockton Internal Audit
1	City	IA-LIB	City of Stockton Internal Audit
1	City	IA-EC	2010 Compliance Audit - Election Costs
2	City	IA-FP	City of Stockton Internal Audit
4	City	IA-ARRA	2012 Compliance Audit-ARRA Update
10	City	IA-PA	2012 Compliance Audit: Disbursements – Payment Authority
5	City	IA-PC	2012 Compliance Audit: Disbursements – Purchase Cards
1	City	IA-CC	2005 Performance Audit: City Clerk
3	City	IA-PP	2012 Performance Audit: Police Property Room
7	City	IA-FUM	2012 Performance Audit: Fleet Utilization and Management
3	SCO	SCOGT11	2011 City of Stockton's Gas Tax Audit
8	SCO	SCOIC11	2011 City of Stockton's Administrative and Accounting Controls Re
2	SCO	SCORA11	2011 City of Stockton's Redevelopment Agency Asset Transfer Revi
1	SCO	SCOCS14	California State Controller's Office (SCO)
22	GJ	SCGJ-112	San Joaquin County Grand Jury
2	GJ	SCGJ-312	San Joaquin County Grand Jury
4	GJ	SCGJ-912	San Joaquin County Grand Jury
1	GJ	SCGJ-1112	San Joaquin County Grand Jury
1	GJ	SCGJ-LAW	2012-2013 San Joaquin County Grand Jury Report, Law and Justice
14	GJ	SCGJ-BRN	San Joaquin County Grand Jury
2	GJ	SCGJ-1613	San Joaquin County Grand Jury
70	MOSS	MA-ICR	Moss Adams
18	MOSS	MA-REV	Moss Adams
20	MOSS	MA-IT	Moss Adams
12	MOSS	MA-PAY	Moss Adams
10	MOSS	MA-AP/PUR	Moss Adams
4	MOSS	MA-MON	Moss Adams
3	MOSS	MA-GRANT	Moss Adams
18	MOSS	MA-CASH	Moss Adams
13	MOSS	MA-MONIC	Moss Adams
11	PUN	12 SAS115	Pun & McGeady
6	PUN	SA12	Pun & McGeady
9	PUN	13 SAS115	Pun & McGeady
3	PUN	SA13	Pun & McGeady
2	PUN	SA14	Pun & McGeady
6	PUN	14SAS115	Pun & McGeady
4	PUN	15SAS115	Pun & McGeady
2	PUN	SA15	Pun & McGeady
4	PUN	16SAS114	Pun & McGeady
1	CP	16PAR	CalPERS
5	BA	RDA-AUP	2012 Independent Accountant's Report on RDA Dissolution - Agree 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