

City of Stockton - Audit Findings Tracking Report  
6/9/2021

	( A )	( B )	( C )	( D )
	Total Findings	Open Findings (Not Yet Completed by City)	Validated Findings (By Moss Adams)	Reportable Findings (Newly validated since last summary)
<b>Reports</b>				
2011 Memorandum of Internal Control for CAFR (MOIC11 )	38	2	36	0
2011 Single Audit (SA11 )	5	0	5	0
2010 Single Audit (SA10 )	8	0	8	0
2010 Report to Management (RMIC10 )	3	0	3	0
Internal Audit	36	9	27	0
2002 Performance Audit - Administrative Directives (IA-AD )	1	0	1	0
2007 Internal Control Evaluation - Stockton Events Center (IA-SEC )	1	0	1	0
2008 Performance Audit - Library Fines and Fees (IA-LIB )	1	0	1	0
2010 Compliance Audit - Election Costs (IA-EC )	1	0	1	0
2010 Performance Audit - Fire Department Overtime Processing System (IA-FP )	2	0	2	0
2012 Compliance Audit-ARRA Update (IA-ARRA )	4	4	0	0
2012 Compliance Audit: Disbursements – Payment Authority (IA-PA )	10	1	9	0
2012 Compliance Audit: Disbursements – Purchase Cards (IA-PC )	5	0	5	0
2005 Performance Audit: City Clerk (IA-CC )	1	0	1	0
2012 Performance Audit: Police Property Room (IA-PP )	3	0	3	0
2012 Performance Audit: Fleet Utilization and Management (IA-FUM )	7	4	3	0
2011 City of Stockton's Gas Tax Audit (SCOGT11 )	3	0	3	0
2011 City of Stockton's Administrative and Accounting Controls Review (SCOIC11 )	8	2	6	0
2011 City of Stockton's Redevelopment Agency Asset Transfer Review (SCORA11 )	2	0	2	0
2014 City of Stockton's Crime Statistics Report for the Department of Justice Program (SCOC514 )	1	0	1	0
2012-2013 San Joaquin County Grand Jury Report, Case No. 0112 (SCGJ-112 )	22	1	21	1
2012-2013 San Joaquin County Grand Jury Report, Case No. 0312 (SCGJ-312 )	2	1	1	0
2012-2013 San Joaquin County Grand Jury Report, Case No. 0912 (SCGJ-912 )	4	0	4	0
2012-2013 San Joaquin County Grand Jury Report, Case No. 1112 (SCGJ-1112 )	1	0	1	0
2012-2013 San Joaquin County Grand Jury Report, Law and Justice Report (SCGJ-LAW )	1	0	1	0
2013-2014 San Joaquin County Grand Jury Report, Stockton City Council and The Brown Act (SCGJ-BRN )	14	4	10	0
2013-2014 San Joaquin County Grand Jury Report, Case No. 1613 (SCGJ-1613 )	2	0	2	0
2013 Internal Controls Review (Enterprise Risk Assessment) (MA-ICR )	70	23	47	1
2014 Internal Audit of Revenue and Cash Operations (MA-REV )	18	2	16	0
2014 Internal Audit of IT General Controls (MA-IT )	20	11	9	0
2014 Internal Audit of Payroll Operations (MA-PAY )	12	2	10	0
2014 Internal Audit of Accounts Payable and Procurement Internal Controls (MA-AP/PUR )	10	0	10	0
2015 Internal Audit of Monthly Close Process (MA-MON )	4	0	4	0
2015 Internal Audit of Grants Management (MA-GRANT )	3	3	0	0
2017 Internal Controls Testing: Cash Handling (MA-CASH )	18	8	10	0
2017 Internal Controls Testing: Month End Close and Reconciliation Process (MA-MONIC )	13	3	10	0
2017 Internal Controls Testing: Grants Management and Administration (MA-17GRANT )	15	12	3	1
2017 Internal Controls Testing: Payroll and Timekeeping (MA-17PAY )	15	5	10	0
2017 Internal Controls Testing: Superior Access (MA-17IT )	4	1	3	0
2017 Internal Controls Testing: Purchasing and AP (MA-17PUR )	16	4	12	5
2018 Internal Controls Testing: Travel Expenses (MA-18TRVL )	4	4	0	0
2020 Venue Management Performance Audit (MA-20VMGT )	15	15	0	0
2020 Internal Controls Testing: Purchasing Card (MA-20PCRD )	5	3	2	2
2012 SAS 115 - Internal Controls Identified in an Audit (12 SAS115 )	11	1	10	0
2012 Single Audit Report (SA12 )	6	2	4	0
2013 SAS 115 - Internal Controls Identified in an Audit (13 SAS115 )	9	1	8	0
2013 Single Audit Report (SA13 )	3	0	3	0
2014 Single Audit Report (SA14 )	2	0	2	0
2014 SAS 115 - Internal Controls Identified in an Audit (14SAS115 )	6	1	5	0
2015 SAS 115 - Internal Controls Identified in an Audit (15SAS115 )	4	1	3	0
2015 Single Audit Report (SA15 )	2	0	2	0
2016 SAS 114 - Report on Internal Control Related Matters Identified in the Audit (16SAS114 )	4	2	2	0
2017 Single Audit (SA17 )	6	1	5	0
2017 SAS 115 - Report on Internal Control Related Matters Identified in the Audit (17SAS115 )	4	1	3	0
2018 SAS 115 - Report on Internal Control Related Matters Identified in the Audit (18SAS115 )	2	1	1	0
2016 Public Agency Review (16PAR )	1	1	0	0
2012 Independent Accountant's Report on RDA Dissolution - Agreed Upon Procedures Engagement (RDA-AUP )	5	1	4	0
<b>Total</b>	<b>457</b>	<b>128</b>	<b>329</b>	<b>10</b>

**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)

Item No.	Finding No.	Report Code	Report Date	Period Covered	Finding	Recommendation	Responsible Dept(s)	Risk Category	<MA Validated/Closed?>	<Reportable Finding> (Newly Validated)	<Committee Month> (Summary Page drives inclusion)	Moss Adams Determination
115	4.3	SCGJ-112	05/24/13		The complexity of City funds and accounts permitted prior city governments to move money among accounts without adequate tracking or knowledge of actual balances in the funds.	Prior to the FY 2014-15 budget preparation the CFO, with assistance of the City Auditor and External Auditors, review the City's Chart of Accounts and submit recommendations to the Council on revisions to simplify fund and account structure.	ASD-Accounting	F	Yes	Yes	Jun-21	Closed following review of revised chart of accounts as a component of ERP implementation.
146	B-7	MA-ICR	8/19/2013	3/1/2013-6/30/2013	Management does not monitor procurements for best possible price and propriety against policy and budget	Evaluate ways to enter the granular transactions into HTE in order to produce useful management reports that will allow proper oversight and efficiency of spending by vendor or item.	ASD-Purchasing	N	Yes	Yes	Jun-21	Closed based on review of ERP system requisition requirements and detailed entries a well as reporting capabilities for management purposes.
381	10	MA-17GRANT	5/1/2017	10/1/15 - 3/31/16	Vendor names were inadvertently switched on bidding documentation.	Implement processes to reduce risk of error, including performing additional reviews of documentation by supervisors and management. The City should consider implementing increased controls related to the preparation of procurement documentation. In particular, the City should consider developing and documenting a process that includes a secondary review comparing staff report text to procurement documentation to ensure accuracy. Additionally, policies should assign roles and responsibilities for this secondary review and approval.	CMO; ASD Procurement		Yes	Yes	Jun-21	Closed based on review of ERP system which enters or makes changes to vendor information using a vendor self-service option (with Procurement division review) or Procurement division entry.
406	1	MA-17PUR	11/29/2017	7/1/15 - 3/31/16	Appropriate segregation of duties were not in place for all purchases, and adequate documentation was not always in place to assess segregation of duties.	Strengthen policies and procedures related to segregation of duties.	ASD Procurement	N	Yes	Yes	Jun-21	Closed based on reiew of ERP system built-in controls which limit dutie of both procurement and A/P employees to support of appropriate segregation of duties.
407	2	MA-17PUR	11/29/2017	7/1/15 - 3/31/16	Due to lack of documentation, we could not confirm that all payments were made after the receipt of goods or services by departments.	Update policies and procedures to require payment approvals to be made after the documented received date.	ASD Procurement	N	Yes	Yes	Jun-21	Closed based on review of ERP system requirements, which specifically requires 3-way mathcing between the PO, Invoice, and Receipt. Invoices cannot be paid wiothut reconciliation to the receipt.
408	3	MA-17PUR	11/29/2017	7/1/15 - 3/31/16	Not all evidence of goods and services being received was complete.	Revise policies to increase documentation requirements related to the receipt of goods and services.	ASD Procurement	N	Yes	Yes	Jun-21	Closed based on review of ERP system requirements, which specifically requires 3-way mathcing between the PO, Invoice, and Receipt. Invoices cannot be paid wiothut reconciliation to the receipt.
409	4	MA-17PUR	11/29/2017	7/1/15 - 3/31/16	Not all required elements of the delivery tag were consistently provided.	Improve completeness of delivery tags.	ASD Procurement	N	Yes	Yes	Jun-21	Closed based on review of ERP system requirements, which specifically requires 3-way mathcing between the PO, Invoice, and Receipt. Invoices cannot be paid wiothut reconciliation to the receipt.
411	6	MA-17PUR	11/29/2017	7/1/15 - 3/31/16	Record keeping may not be complete or provide sufficient support.	Increase compliance with recordkeeping requirements.	ASD Procurement	N	Yes	Yes	Jun-21	Closed based on review of ERP system Procurement Module, which has controls in place to require specific information and records who enters and approves transactions.

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453	1	MA-20PCRD	10/1/2020		A P-Card Approver Acknowledgment Form was not on file for one P-Card user.	Prior to the issuance of a new P-Card, or the assignment of approval authority for P-Card activity, a thorough review should be performed to ensure all required supporting documentation is on file.	ASD		Yes	Yes	Jun-21	Closed based on review of ERP system, which requires the Approver Acknowledgement Form prior to entry into the system for P-Card issuance.
454	2	MA-20PCRD	10/1/2020		P-Card training, prior to the issuance of a P-Card, was not being enforced in accordance with the P-Card manual.	The Procurement Division should develop a process to ensure that physical P-Cards are not issued to employees until the required training is completed. Documentation confirming training was attended prior to the card issuance date should be maintained.	ASD		Yes	Yes	Jun-21	P-Card database includes date training was shceduled and completed. Training is required to issue a physical card to employee.