

City of Stockton - Audit Findings Tracking Report  
7/1/2024

	(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	0	38	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
<b>Internal Audit</b>	<b>36</b>	<b>8</b>	<b>28</b>	<b>0</b>
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	3	4	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 (SCCOS14)	1	0	1	0
2012-2013 San Joaquin County Grand Jury Report, Case No. 0112 (SCGJ-112)	22	0	22	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	2	12	0
2013-2014 San Joaquin County Grand Jury Report, Case No. 1613 (SCGJ-1613)	2	0	2	0
2023-2024 San Joaquin County Grand Jury Report, Case No. 0123 (SCGJ-0123)	14	14	0	0
2013 Internal Controls Review (Enterprise Risk Assessment) (MA-ICR)	70	8	62	2
2014 Internal Audit of Revenue and Cash Operations (MA-REV)	18	2	16	0
2014 Internal Audit of IT General Controls (MA-IT)	20	7	13	0
2014 Internal Audit of Payroll Operations (MA-PAY)	12	0	12	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	0	3	0
2017 Internal Controls Testing: Cash Handling (MA-CASH)	18	2	16	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	9	6	0
2017 Internal Controls Testing: Payroll and Timekeeping (MA-17PAY)	15	1	14	2
2017 Internal Controls Testing: Superior Access (MA-17IT)	4	1	3	0
2017 Internal Controls Testing: Purchasing and AP (MA-17PUR)	16	4	12	0
2018 Internal Controls Testing: Travel Expenses (MA-18TRVL)	4	0	4	0
2020 Venue Management Performance Audit (MA-20VMGT)	15	15	0	0
2020 Internal Controls Testing: Purchasing Card (MA-20PCRD)	5	3	2	0
2012 SAS 115 - Internal Controls Identified in an Audit (12 SAS115)	11	0	11	0
2012 Single Audit Report (SA12)	6	2	4	0
2013 SAS 115 - Internal Controls Identified in an Audit (13 SAS115)	9	0	9	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	0	6	0
2015 SAS 115 - Internal Controls Identified in an Audit (15SAS115)	4	0	4	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	1	3	0
2017 Single Audit (SA17)	6	0	6	0
2017 SAS 115 - Report on Internal Control Related Matters Identified in the Audit (17SAS115)	4	0	4	0
2018 SAS 115 - Report on Internal Control Related Matters Identified in the Audit (18SAS115)	2	0	2	0
2016 Public Agency Review (16PAR)	1	0	1	1
2012 Independent Accountant's Report on RDA Dissolution - Agreed Upon Procedures Engagement (RDA-AUP)	5	0	5	1
2022 Internal Controls Testing: Inventory (MA-22INV)	6	6	0	0
2021 SAS 115 - Report on Internal Control Related Matters Identified in the Audit (21SAS115)	1	0	1	0
2022 SAS 115 - Report on Internal Control Related Matters Identified in the Audit	1	1	0	0
2023 Single Audit Report	6	0	6	0
<b>Total</b>	<b>485</b>	<b>101</b>	<b>384</b>	<b>7</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)

Attachment A

Item No.	Report Code	Report Date	Finding	Recommendation	Moss Adams Determination
117	SCGJ-112	05/24/13	An identification of key performance indicators had not been clearly presented by the City Council to the public.	A public discussion and subsequent development of key performance indicators by the City Council with assistance from the City Manager, CFO, and City Auditor, be completed prior to 2/14.	City has established KPIs and an Office of Performance and Data Analytics
139	MA-ICR	8/19/2013	Overtime is not overseen to ensure compliance with laws and regulations, and to ensure cost controls for efficient operations	Implement a comprehensive IT solution that accurately records time in accordance with the needs of departments with variable shifts and compensations. Evaluate current overtime policies at the department level and determine if changes should be made to more effectively manage overtime and prevent potential abuse.	City implemented Executime which includes overtime controls
197	MA-ICR	8/19/2013	Application software, databases, and operating system patches are not maintained and up-to-date.	Consider upgrading the existing system to support newer application versions provided by SunGard. The IT Department should develop and prioritize the replacement plan for applications, databases, and operating systems which have been placed on the EOL list to avoid any potential disruption in services. Use of outdated software applications presents an inherent risk in the event the software ceases to function or is unable to be repaired if an incidental change was made.	The City upgraded its ERP and adopted a Continuous Vulnerability Management Policy.
207	RDA-AUP	9/24/2012	There were material differences between obligations enumerated on the draft ROPS and the EOPS. There is also no evidence to determine that these material differences were agreed to by the San Joaquin County Auditor-Controller.	None	No repeat finding in subsequent years

Attachment A

Item No.	Report Code	Report Date	Finding	Recommendation	Moss Adams Determination
336	16PAR	2/29/2016	<p>The Agency (City of Stockton) incorrectly reported scheduled work hours.</p> <p>The Agency incorrectly reported the number of scheduled full-time work hours for a fire safety employee. By misreporting the number of scheduled full-time work hours, the employee's monthly retirement allowance could be overstated by as much as 40 percents.</p>	<p>The Agency should ensure the correct number of scheduled full time work hours are reported for all employees.</p> <p>The Agency should work with CalPERS Employer Account Management Division (EAMD) to make any necessary adjustments to active and retired member accounts pursuant to Government Code section 20160</p>	City implemented Executime which includes timekeeping controls
392	MA-17PAY	6/13/2017	Key controls related to the changes in the payroll system were not consistently performed.	Implement improvements to controls related to payroll changes.	City implemented Executive which includes enhanced controls over timekeeping
399	MA-17PAY	6/13/2017	Challenges related to the Police Department's timekeeping system persist.	Continue to explore a more robust, modern payroll system with a single timekeeping tool.	City implemented Executime which includes enhanced controls over timekeeping

