

City of Stockton - Audit Findings Tracking Report  
9/30/2024

	(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 (SCOCS14)	1	0	1	0
2012-2013 San Joaquin County Grand Jury Report, Case No. 0112 (SCGJ-112)	22	0	22	0
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	7	63	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	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	3	0	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)	9	9	6	0
2017 Internal Controls Testing: Payroll and Timekeeping (MA-17PAY)	15	1	14	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	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	0
2012 Independent Accountant's Report on RDA Dissolution - Agreed Upon Procedures Engagement (RDA-AUP)	5	0	5	0
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	4	2	0
2024 Single Audit Report	6	6	0	0
<b>Total</b>	<b>491</b>	<b>104</b>	<b>387</b>	<b>1</b>

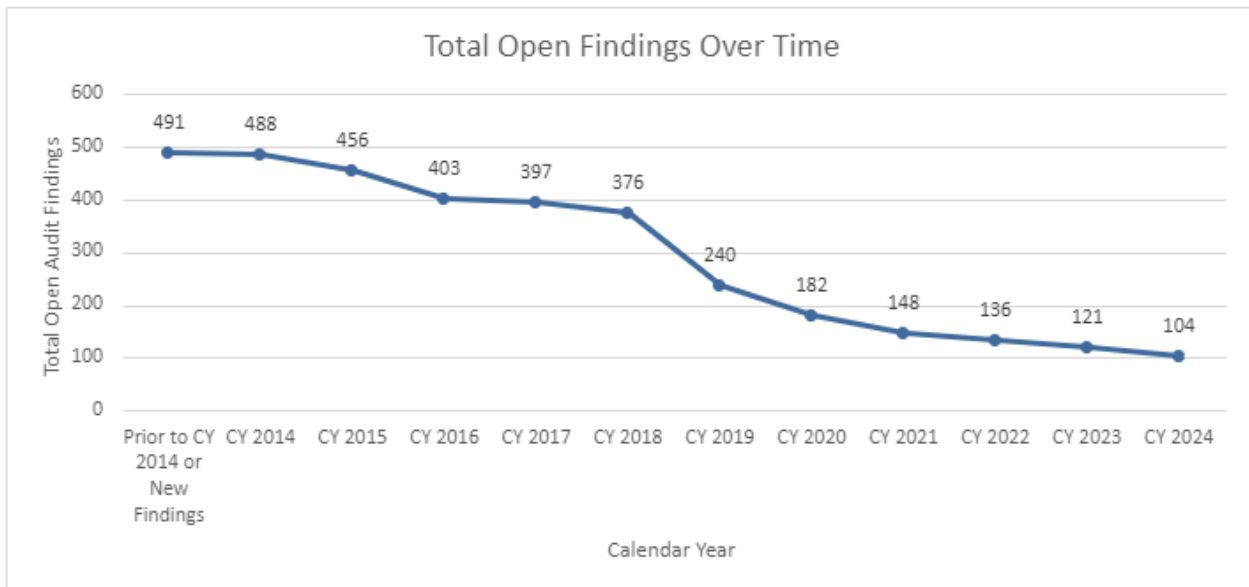
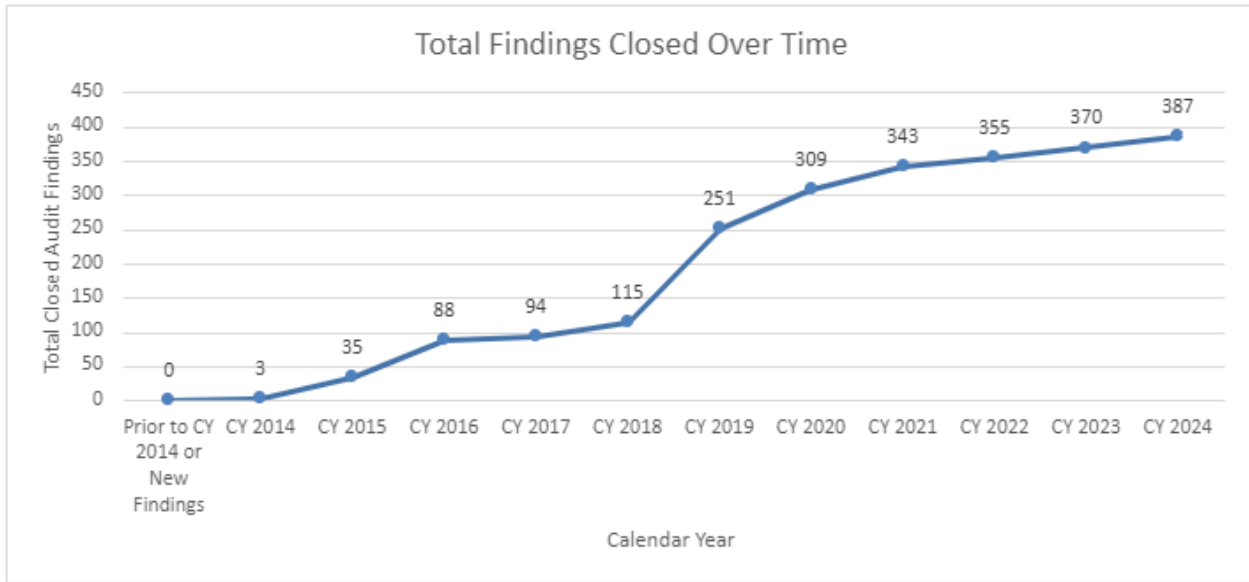
**Legend:**  
 Reports = report name  
 Reporting Entity = organization that prepared the report  
 Total Findings = number of findings in the report  
 Open Findings = number of findings not yet completed by City  
 Completed Findings = number of findings completed by City, both and not yet validated  
 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.	Finding No.	Report Code	Report Date	Finding	Recommendation	Responsible Dept(s)	Moss Adams Determination
199	I-8	MA-ICR	8/19/2013	The City does not have adequate procedures and controls in place in case of an IT emergency, requiring an override of normal controls.	Finish developing the disaster recovery plan and deploy appropriate associated processes. A DRP should be comprehensive in scope, covering staff roles and responsibilities, manual workarounds, system recovery steps, data restoration procedures, makeshift business operations, and testing procedures. This will help ensure that the DRP is in line with business continuity requirements. It was noted that a business impact analysis (BIA) has not been completed that is applicable for all applications, databases, systems within the City's enterprise. A BIA results in the differentiation between critical (urgent) and non-critical (non-urgent) organization functions/activities. While IT may be able to determine which systems are deemed critical, during a recovery effort, there may be a number of systems that need to be recovered first in order to fully restore a business process. A BIA can help determine prioritization of system recovery as well as help determine maximum tolerable downtime (MTD), recovery time objectives (RTO), and recovery point objectives (RPO). Unless the business units and management are included in the BIA process, there is a risk that the critical business systems may not be known to IT and cause further delay or require a longer period of time for full recovery.		Based on confirmation that the City completed its Technology Recovery Plan and Business Impact Analysis for all departments.

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