

July 1, 2024

To: City of Stockton Audit Committee
 From: Moss Adams LLP
 Subject: Internal Audit Status Report April 15 through July 1, 2024

PERFORMANCE IMPROVEMENT PROJECTS	AUDIT FINDINGS VALIDATION & REPORTING	POLICY SUPPORT	CAPITAL PROGRAM PROCESS IMPROVEMENT	BUSINESS CONTINUITY & DISASTER RECOVERY ASSESSMENT
Schedule	July 2023-June 2024	July 2023-June 2024	January-April 2024	January-June 2024
Budget Status: Total Budget and % Expended	\$20,000 98%	\$25,000 81%	\$30,000 100%	\$40,000 45%
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	Completed analysis, developed draft and final reports.	Coordinated with departments to complete and collect Business Impact Analysis (BIAs).
Activities for Next Period	Continue to validate findings resolution	Continue to provide review and analytical support to update policies	None.	Continue to support completion of BIA exercise for remaining 3 departments.
Issues	None	None	None	Schedule delays related to departmental follow-up data requests.

PERFORMANCE IMPROVEMENT PROJECTS (CONT.)	ANIMAL SHELTER EFFICIENCY STUDY	HOTEL/MOTEL ORDINANCE BENCHMARKING
Schedule	January-May 2024	January-June 2024
Budget Status: Total Budget and % Expended	\$35,000 100%	\$30,000 71%
Activities for This Period	Completed analysis, developed draft and final reports	Completed analysis, developed draft report
Activities for Next Period	None	Finalize report
Issues	None	None

INTERNAL AUDIT PROJECTS	PARKING CONTRACT AUDIT	MEASURE A EXPENDITURE GUIDELINE SUPPORT	SUBRECIPIENT MONITORING
Schedule	June 2023-June 2024	February through May 2024	December 2022 through December 2024
Budget Status: Total Budget and % Expended	\$35,000 (FY22-23 carryover) 85%	\$30,000 (Council amendment) 91%	\$100,000 (FY22-23 carryover) 48%
Activities for This Period	Developed final report.	Finalized expenditure guidance benchmarking.	Monitoring for all HOME funded projects in progress. City assisting with non- responsive recipients.
Activities for Next Period	None.	None.	Ongoing subrecipient monitoring
Issues	Schedule delays	None	None

BASIC INTERNAL AUDITOR SERVICES		ONGOING INTERNAL AUDIT SERVICES		ETHICS HOTLINE STATISTICS				
Schedule	July 2023 through June 2024			Complaint Type	Complaints Received During The Year	Under Review	Referred to Appropriate City Official(s)	Closed
Budget Status: Total Budget and % Expended	\$30,000 80%			Compliance & Ethics	16	0	16	16
				Fraud	0	0	0	0
				Employment Matters	5	4	5	1