



November 6, 2023

To: City of Stockton Audit Committee

From: Moss Adams LLP

Subject: Internal Audit Status Report October 9 through November 6, 2023

PERFORMANCE IMPROVEMENT PROJECTS	AUDIT FINDINGS VALIDATION & REPORTING	POLICY SUPPORT	CAPITAL PROGRAM PROCESS IMPROVEMENT	BUSINESS CONTINUITY & DISASTER RECOVERY ASSESSMENT
Schedule	July 2023 through June 2024	July 2023 through June 2024	TBD; see below	January-April 2024
Budget Status: Total Budget and % Expended	\$20,000 55%	\$25,000 21%	\$30,000 0%	\$40,000 1%
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	Initiated project.	Held scoping meeting with key City stakeholders.
Activities for Next Period	Continue to validate findings resolution	Continue to provide review and analytical support to update policies	Pending Public Works organizational assessment timing.	Kickoff meeting and initial fieldwork.
Issues	None	None	None	None



INTERNAL AUDIT PROJECTS	CITYWIDE INTERNAL CONTROLS REVIEW	PARKING CONTRACT AUDIT	SUBRECIPIENT MONITORING
Schedule	April through December 2023	June through December 2023	December 2022 through June 2024
Budget Status: Total Budget and % Expended	\$38,850 (FY22-23 carryover) 45%	\$32,232.50 (FY22-23 carryover) 12%	\$77,040 (FY22-23 carryover) 11%
Activities for This Period	Conducted fieldwork.	Conducted fieldwork.	Assisted in policy and procedure update, developed testing plan.
Activities for Next Period	Develop preliminary findings, conduct analysis, and develop draft report.	Continue fieldwork, develop preliminary findings, conduct analysis, and develop draft report.	Ongoing subrecipient monitoring
Issues	None	None	None

BASIC INTERNAL AUDITOR SERVICES	ONGOING INTERNAL AUDIT SERVICES	ETHICS HOTLINE STATISTICS			
Schedule	July 2023 through June 2024	Complaint Type	Complaints Received This Period	Under Review	Referred to Appropriate City Official(s)
Budget Status: Total Budget and % Expended	\$30,000 30%	Compliance & Ethics	8	6	8
		Fraud	0	0	0
		Employment Matters	0	0	0
					Closed
					2
					0
					0