



April 15, 2024

To: City of Stockton Audit Committee

From: Moss Adams LLP

Subject: Internal Audit Status Report January 30, 2024 through April 15, 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 75%	\$25,000 50%	\$30,000 83%	\$40,000 26%
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	Finalized fieldwork; conducted analysis; delivered preliminary observations report.	Performed introductory meetings for Business Impact Analysis (BIA) template with City Attorney, City Clerk, Community Services, Municipal Utility, and Policy Departments.
Activities for Next Period	Continue to validate findings resolution	Continue to provide review and analytical support to update policies	Deliver draft and final reports.	Complete introductory meetings for BIA template with the remaining 7 Departments and begin collecting completed BIAs.
Issues	None	None	None	None



PERFORMANCE IMPROVEMENT PROJECTS (CONT.)	CITY CHARTER BEST PRACTICE REVIEW	ANIMAL SHELTER EFFICIENCY STUDY	CITYWIDE INTERNAL CONTROLS REVIEW	HOTEL/MOTEL ORDINANCE BENCHMARKING
Schedule	December 2023-April 2024	January-May 2024	April 2023-April 2024	January-May 2024
Budget Status: Total Budget and % Expended	\$40,000 81%	\$35,000 60%	\$45,000 (FY22-23 carryover) 99%	\$30,000 41%
Activities for This Period	Reviewed draft report and developed final report.	Completed peer benchmarking, conducted comparative analysis, and developed preliminary observations.	Drafted and finalized the report.	Completed peer benchmarking. Draft report in development
Activities for Next Period	None	Develop draft and final reports.	None	Review draft and final reports.
Issues	None	None	Schedule delays	None



INTERNAL AUDIT PROJECTS	PARKING CONTRACT AUDIT	CALIFORNIA PUBLIC RECORDS ACT BENCHMARKING	MEASURE A EXPENDITURE GUIDELINE SUPPORT	SUBRECIPIENT MONITORING
Schedule	June 2023-May 2024	February-April 2024	February through May 2024	December 2022 through December 2024
Budget Status: Total Budget and % Expended	\$35,000 (FY22-23 carryover) 82%	\$15,000 (Council amendment) 29%	\$30,000 (Council amendment) 23%	\$100,000 (FY22-23 carryover) 23%
Activities for This Period	Developed draft report.	Initiated project, selected peers for benchmarking, completed interviews and analysis, developed memo.	Conducted research, facilitated peer interviews, and drafted summary of results	Initial monitoring of three HOME funded properties in-progress. Additional monitoring to follow.
Activities for Next Period	Develop final report.	None	Finalize summary of peer benchmarking results and facilitate work sessions to guide expenditure guideline development.	Ongoing subrecipient monitoring
Issues	Schedule delays	None	None	None

BASIC INTERNAL AUDITOR SERVICES	ONGOING INTERNAL AUDIT SERVICES
Schedule	July 2023 through June 2024
Budget Status: Total Budget and % Expended	\$30,000 69%

ETHICS HOTLINE STATISTICS				
Complaint Type	Complaints Received This Period	Under Review	Referred to Appropriate City Official(s)	Closed
Compliance & Ethics	1	0	1	1
Fraud	0	0	0	0
Employment Matters	4	0	4	1