City of Santa Fe – Internal Audit

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Liza A. Kerr, Internal Auditor

Date: August 31, 2015

To: Governing Body
Brian Snyder, City Manager
Audit Committee

From: Liza Kerr, Internal Auditor

RE: Annual Report

The purpose of this report is to inform you of the accomplishments of the Internal Audit Department for the year ended June 30, 2015. Time is tracked in internal audit so that an analysis comparing what we planned to accomplish can be compared to work that was actually done.

Audit Projects / Administrative Task Performed in 2014/2015

Description	Hours Worked (B)	Time Allocated Per Plan (C)	Difference (B-C)
Audits / Audit Projects			
Walkthrough of Transit Cash	26	40	-14
ITT Follow-Up Performance Audit	242	100	+142
Payment Card Industry Compliance Memo	41	0	+41
Park Bond – Special Task Force	181	22	+159
Fraud Hotline Implementation/Administration	122	40	+82
Tracking of Findings / Database Development	147	129	+18
Follow-Up, False Alarm Monitoring System	46	40	+6
Follow-Up, Parking	12	40	-28
Public Utilities	31	315	-284
Administrative			
Audit Plan / Risk Assessment	178	200	-22
Legal	203	0	+203
Audit Committee	204	185	+19
Meetings, Other (Finance, City Council, etc.)	138	160	-22
Total	1571	1271	+300

Projects on the2014/2015 audit plan that were not accomplished were considered for inclusion on the 2015/2016 audit plan.

Tracking of Findings / Database Development

A database has been developed and designed that houses all of the findings from past and current internal or external audits. There are currently 291 findings in the database. Of these there are 88 open findings.

Having the findings in a central repository allows internal audit to run reports that help to focus follow-up efforts. Government Auditing Standard require follow-up on open findings. At the start of FYE 2015, there were 246 open findings from various internal and external audits. During the course of the year 203 findings were followed up on and determined to be closed. During FYE 2015, an additional 45 findings were added, bringing the total of open findings as of the time of this report to 88 **(See Attachment).**

Completed Audits_Open Findings_ALL

Type of Audit		Audit	Auditor	Open Findings	Due Date of Audit	Date Issued
Contractor						
	2015	2008 Park Bond Audit	REDW	6	03/31/2015	03/30/2015
	2014	Lodger's Tax	Barraclough & Associates, P.C.	23	Non specified	06/05/2015
	2013	Lodger's Tax	Barraclough & Associates, P.C.	1	Non specified	06/30/2014
Summary for 'Type of Audit' =						
Sum				30		
Financial						
	2014	CAFR	Accounting and Consulting Group	4	12/01/2014	12/01/2014
	2014	Civic Housing Authority	Robert Rivera, CPA	4	12/01/2014	12/19/2014
	2011	BDD - Operations	Atkinson and CO. LTD.	1	09/30/2011	11/09/2012
Summary for 'Type of Audit' =						
Sum				9		
Fraud						
	2013	Forensic Audit Parking	Moss Adams	9	04/20/2013	04/20/2013
Summary for 'Type of Audit' =						
Sum				9		
Grantor						
	2014	Shelter Plus	HUD	1	N/A	09/03/2013
	2013	FMO FU	FTA - via Reid Consulting, LLC	4	N/A	07/22/2013
Summary for 'Type of Audit' =						
Sum				5		
Internal						
	2014	Cash - Transit	Internal Audit	1	N/A	07/03/2014
	2014	False Alarms	Internal Audit	7	N/A	03/17/2014
	2014	ITT Data Center Follow Up	Internal Audit	9	N/A	04/01/2015
	2011	Parking	Internal Audit	18	N/A	05/31/2011
Summary for 'Type of Audit' = I						
Sum				35		
Grand Total				88		