



# Transition Audit of Mayor's Office

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Internal Auditor & Compliance Officer

December 10, 2019

# Audit Authorization

- ▶ The Transition Audit of the Mayor's Office was requested by Internal Auditor John Redmond and approved by City Council on December 11, 2018

# Audit Scope

- ▶ Office Operations
- ▶ Budgetary Performance
- ▶ Access Controls/Purchasing Cards
- ▶ Fixed Assets Verification
- ▶ Payroll Verification

# Audit Process

- ▶ Review & Evaluate Office Operations for Relevance and Efficiency
- ▶ Review & Evaluate Budgetary Performance
- ▶ Confirm Existence of Fixed Assets of the Office
- ▶ Confirm Authorization for and Existence of all employees & officials
- ▶ Confirm that Access Controls and Purchasing Cards for departing employees and elected officials are deactivated

# Audit Findings

- ▶ Office Operations were relevant to the duties of the Mayor's Office. Efficiencies varied at times due to frequent turnover of office staff.
- ▶ Budgetary Performance was consistently within appropriated budgeted for each of the most recent three years.
- ▶ Fixed Assets were physically confirmed for all assets on the asset listing for the Mayor's Office.
- ▶ An unannounced Payroll Audit verified that all persons on the Mayor's Office payroll were authorized and physically at work in the Mayor's Office.

# Audit Findings (Continued)

- ▶ Access controls of departed employees of the Mayor's Office were confirmed as deactivated for Employee Badge access to premises, Computer Access, Purchasing Cards & Employee Directory Listings
- ▶ Personal Assets of departed Mayor (office furniture and personal items) were removed at time of departure.

# Audit Recommendations

➤ None

# Questions???

- ▶ Do you have any questions regarding this report?