

# Recommendations Follow Up Report

December 2019

## Overview

- Why We Conduct Audit Follow Ups
- Summary of Results
- Accomplishments
- Risk Areas



BERKELEY CITY AUDITOR

# Why We Conduct Audit Follow Ups

- Our office conducts audits and makes recommendations to strengthen accountability and improve the efficiency and effectiveness of City programs
- It is up to the City Manager and Departments to implement those recommendations.
- Our office monitors progress toward implementation and periodically reports on the status of all open recommendations.



# Summary of Results

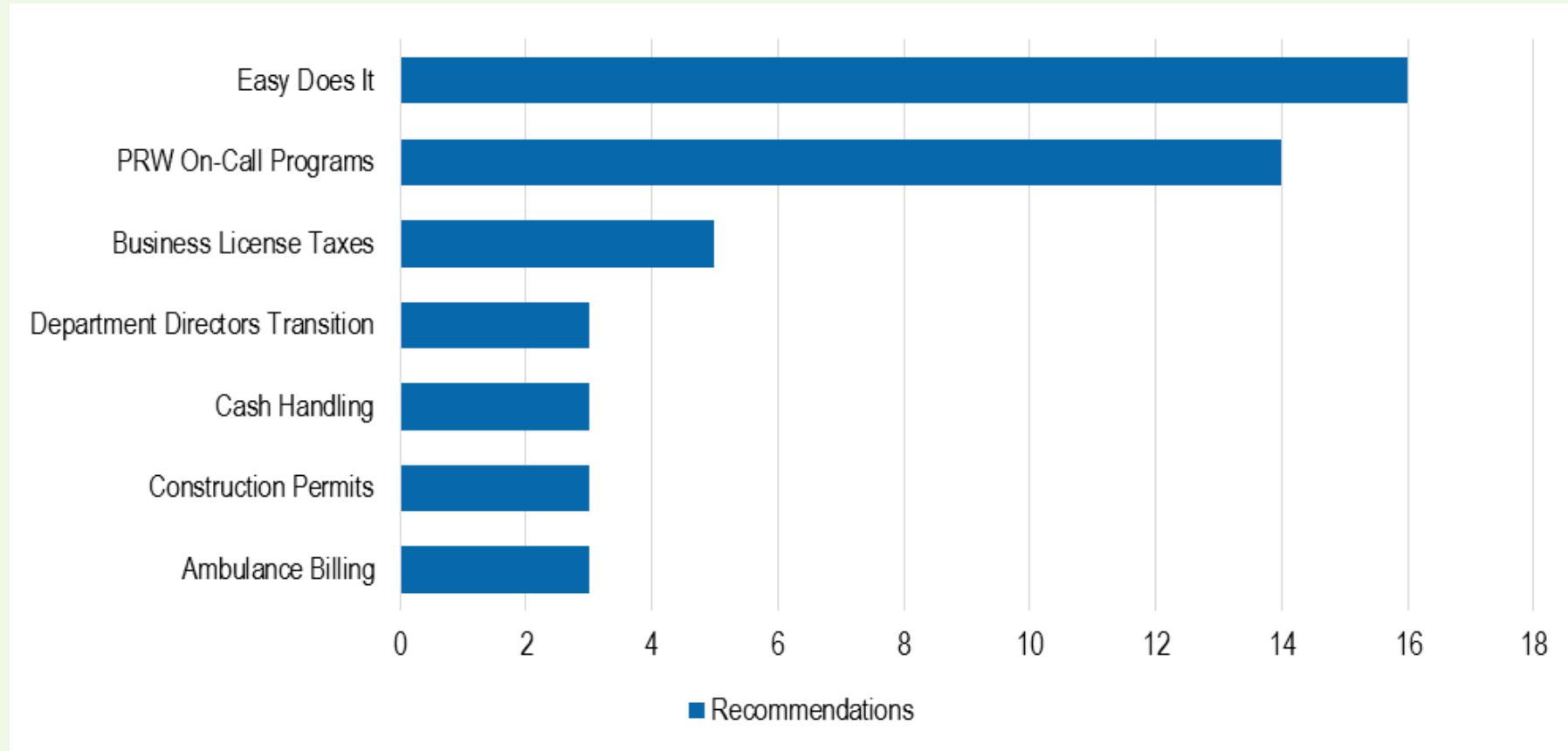
Management Fully Addressed 53 Audit Recommendations Since December 2018

Number of Recommendations	Status of Recommendations
53	Implemented/Closed
22	Partially Implemented
33	Not Implemented
<b>108</b>	<b>Total</b>



# Accomplishments

- Seven Audits Related to 47 Recommendations Closed During Reporting Period



## Accomplishments Cont.

- Finance Department recouped \$1.3 million in delinquent Business License Tax accounts as of October 2019.
- Planning Department installing a new queueing software and continues to work towards improving customer service experience.
- Fire Department selected a new billing provider who will actively reach out to individuals and insurance companies who are delinquent on paying for ambulance services.
- City Manager's Office implemented an ethics hotline for employees.
- PRW improved their cost-accounting practices by establishing a new system for allocating on-call charges.

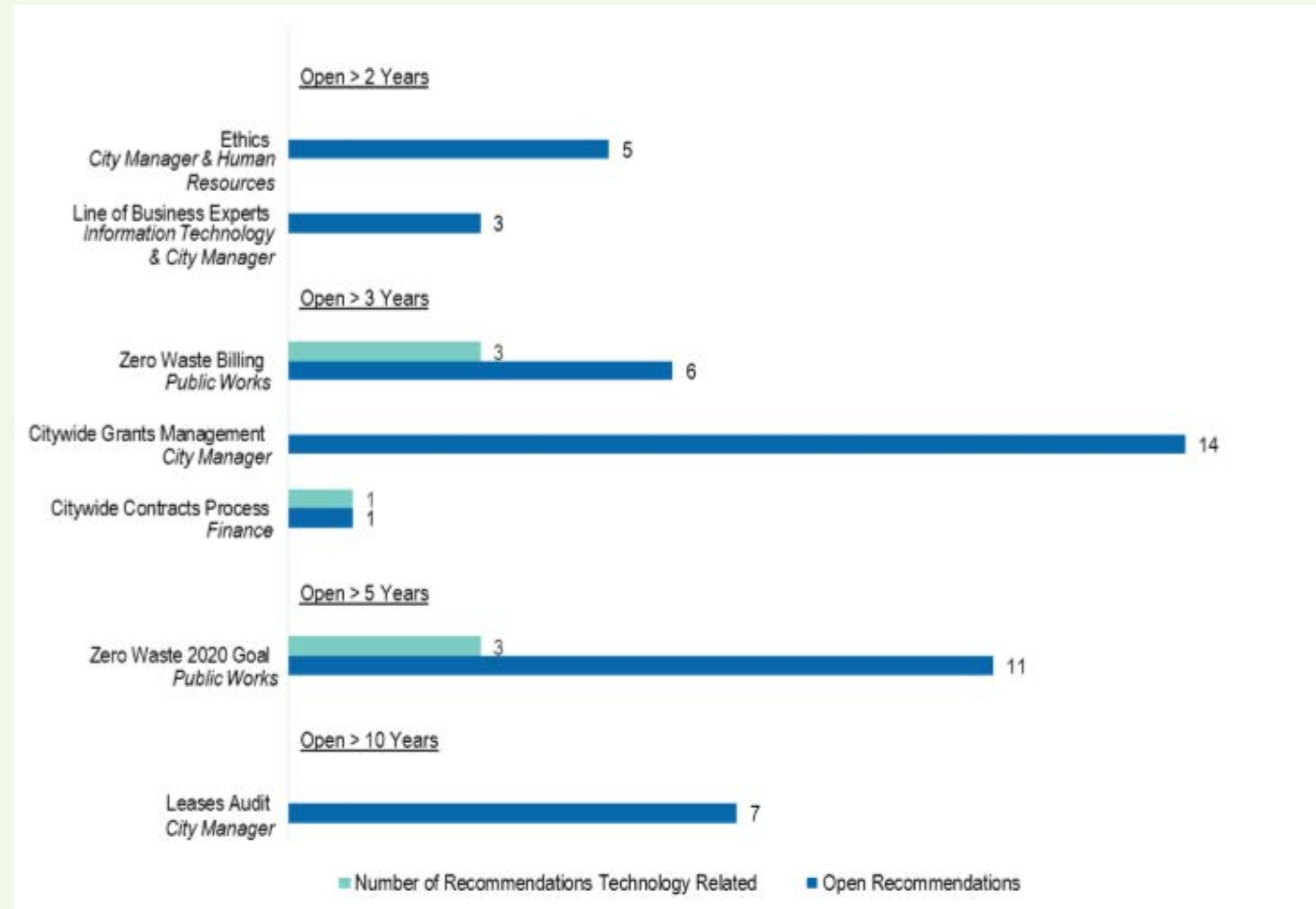


# Risk Areas

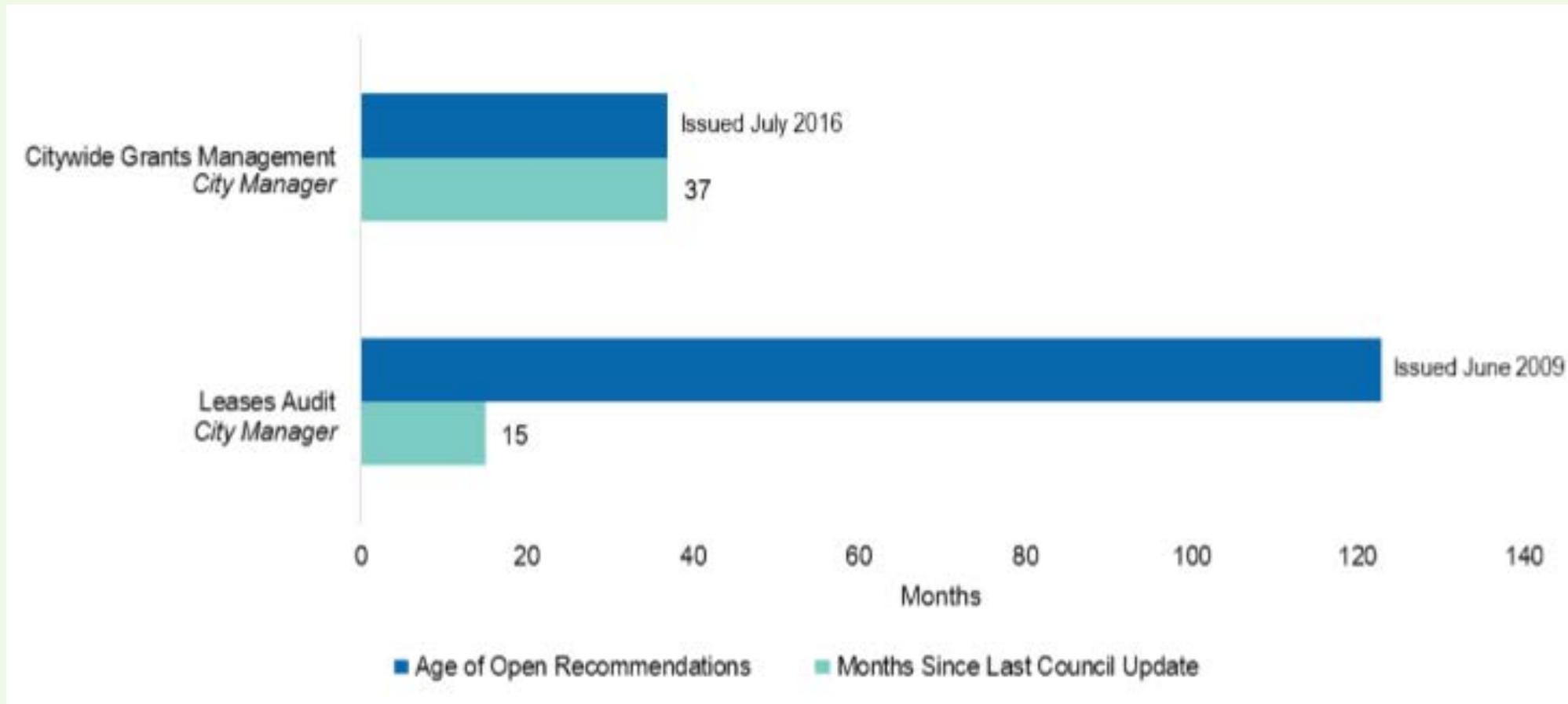
- We assigned each of the open audit recommendations to one of five risk categories—
  - 👉 financial loss,
  - 👉 safety/health,
  - 👍 reputational,
  - ☑ compliance, and
  - 🗣 misinformation.
- The majority of the open recommendations fall under the financial loss and safety/health risk categories.



# 47 Recommendations Open More Than Two Years



# Grants and Leases Audits Past Due for Updates to Council





*We would like to thank our auditees and the City Manager's Office for their cooperation with audit follow ups, especially to Melissa McDonough. I'd like to also thank my staff, especially Claudette Biemeret and Erin Mullin for their work on this report.*

