

Accounts Payable Audit Recommendation Follow-Up

Profile

General

Code: ADS13-001
Name: Accounts Payable Audit Recommendation Follow-Up
Unit: Accounts Payable
Group:
Type:
Location:
Scope:
Origin:

Team

Lead:
Manager:
Staff Type:

Schedule

Estimated Start Date:
Estimated End Date:

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Scheduled Start Date:

Scheduled End Date:

Actual Start Date: 8/21/2013

Actual End Date:

Estimated Hours: 0

Scheduled Hours: 0

Actual Hours: 0

Estimated Resource Costs: \$0.00

Scheduled Resource Costs: \$0.00

Actual Resource Costs: \$0.00

Estimated External Costs: \$0.00

Actual External Costs: \$0.00

Estimated Expenses: \$0.00

Actual Expenses: \$0.00

Risk

Risk:

Total Risk Score: 0

Inherent Risk: 0

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Residual Risk: 0

Objective

Background

Planning

User Text 1

User Text 2

Contact

Primary

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Other

Summary

Final Risk:

Opinion:

Cost Savings: \$0.00

Cost Avoidance: \$0.00

Rating:

Summary:

Tracking

Estimated Draft Date:

Actual Draft Date:

Estimated Response Date :

Actual Response Date:

Estimated Issue Date :

Actual Issue Date:

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Milestones

Category	Est. Date	Rev. Date	Act. Date	Comments
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Procedures

Summary	Detail
<p><u>A.1.PR.G - Qualifications & Independence</u></p> <p><i>Procedure Step:</i> Independence</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 2/4/2014</p> <p><i>Reviewed By:</i> PAA, 9/15/2014</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p>	<p><i>Details:</i></p> <p>At the initiation of each project, complete, review, and sign off on the independence statement.</p> <ol style="list-style-type: none"> 1. Each team member should complete and sign the auditor independence statement. (See Template Folder on the Common Drive 2. After the team has completed the independence statement, the City Auditor will review the audit team's independence and ensure that there are no reported impairments; she will sign the form to document her review. The City Auditor will also sign the form as to her independence in relation to the audit. 3. Attach the completed and signed independence checklist as a workpaper to this procedure and sign off as preparer. <p><i>Note: Should an actual or perceived independence impairment arise during the course of the audit, advise audit management immediately. Audit management must ensure that the City Auditor is advised immediately.</i></p>

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<p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i> Independence form for Rose Sutton, TCSE Performance Auditor Independence form for Marti Paschal, Special Assistant to the City Auditor - IRR Independence form for Paige Alderete, Assistant City Auditor Independence form for Philip Lim, Performance Auditor Independence form for Nori Hirasuna, TCSE Performance Audit Manager Philip was the original auditor assigned to conduct this follow-up work. Paige was the manager. Rose was later added to help complete the follow-up work. For quality control purposes, Marti conducted the IRR and Nori performed work paper review.</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p>

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Summary	Detail
	<i>Results Text 4:</i>
<p><u>A.1.PRQ - Qualifications & Independence</u></p> <p><i>Procedure Step:</i> Non-audit Assessment Form</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/3/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p><i>Details:</i></p> <p>Link to the completed non-audit assessment form signed by both the Assistant City Auditor and the City Auditor. The form can be found as Exhibit 14 in the Office's Comprehensive Manual.</p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <p>Non Audit assessment form signed by both the Assistant City Auditor and the City Auditor (A.1.6)</p> <p><i>Conclusion:</i></p>

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Summary	Detail
	<p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>A.2.PRG - Reporting</u></p> <p><i>Procedure Step:</i> Draft Reports</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 11/21/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p><i>Details:</i></p> <p><i>NOTE: As recommendation follow-ups are a non-audit project, do not cite the GAGAS statement found in the Audit report template. It is also important to ensure that the report doesn't reference this project as a audit at any point in the report.</i></p> <p>Prepare the draft report. This is an internal draft for Office Management.</p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <p>1. The initial draft report is w/p ref. , subsequent drafts include , ,</p>

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Summary	Detail
	<p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>A.2.PRQ - Reporting</u></p> <p><i>Procedure Step:</i> Management Review</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/18/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p>	<p><i>Details:</i></p> <ol style="list-style-type: none"> 1. Perform Management Review of the draft report to ensure that: <ul style="list-style-type: none"> • The report is fully supported by the workpapers • The report is timely, complete, accurate, objective, convincing, clear and concise 2. Auditor to update the report with Management's review comments <p><i>(NOTE: Each draft that captures each reviewer's edits should be saved as its own workpaper and clearly titled to show the version of the report, e.g., "Management Review - P. Alderete 022412")</i></p> <ol style="list-style-type: none"> 3. Obtain City Auditor review of the draft report 4. Auditor to update the report with City Auditor's review comments <p><i>Scope:</i></p>

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<p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <p>Management reviewed draft reports and provided edits. See the following draft reports: , , , , , , , , and . These edits are reflected in the final draft report:</p> <p>N. Hirasuna also reviewed the workpapers and draft report on 11/20/13 (see his coaching notes)</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>A.2.PR.G - Reporting</u></p> <p><i>Procedure Step:</i> Independent Review</p> <p><i>Type:</i></p>	<p><i>Details:</i></p> <p><i>(NOTE: This step is to be completed only if Management deems appropriate. Please document the decision below if Independent Review will not be a part of the reporting process.)</i></p>

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Summary	Detail
<p>Assigned To:</p> <p>Prepared By: RS, 12/18/2013</p> <p>Reviewed By: PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p>Reference report and perform independent review.</p> <p>1. Reference the report and submit the referenced report to the designated reviewer for independent review.</p> <p><i>(NOTE: Check with Office Management as to who will be assigned as the independent reviewer)</i></p> <p>2. Prepare a sentence describing how the independent review (e.g., notes) will be reflected in the TeamMate file. For example, through coaching notes from <i>Joe Smith</i></p> <p>3. In response to the questions, comments, and notes from the independent review, the auditor should:</p> <ul style="list-style-type: none"> • Address and clear all coaching and review notes, comments, questions • Edit and revise the audit report and audit workpapers, as necessary <p>4. Ensure that the independent review clears / signs-off on all independent review notes</p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p>

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Summary	Detail
	<p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i> On 11/1 and 11/4 M. Paschal conducted an IRR of workpaper A.2.2</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>A.2.PRG - Reporting</u></p> <p><i>Procedure Step:</i> Preliminary Draft to Program Management</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/18/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p>	<p><i>Details:</i> Submit the Preliminary Draft Report to department / program management.</p> <p>When the report is fully referenced, all changes have been made to the draft report, and it has been approved by the City Auditor or designee for release to program/auditee management:</p> <ol style="list-style-type: none"> 1. Prepare a transmittal letter for the Preliminary Draft Report and obtain Office Management's review/approval (Note: an email may be used at Audit Management's discretion) 2. Remove all referencing and clearly mark the report document as "Draft" and save a copy of the report with a distinct file

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Summary	Detail
<p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p>name, such as "Preliminary Draft to Management - <i>mmddy</i>"</p> <ol style="list-style-type: none"> 3. Distribute the report and transmittal letter to the program/auditee management 4. Obtain a record of receipt from the program/auditee management <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <p>Audit management discussed whether an preliminary draft report and an exit conference is needed for a recommendation follow-up report and decided that it will be determined on a case-by-case basis. In this case, because the findings are all closed, the audit team decided that a preliminary draft report and the subsequent exit conference were not needed and instead the final draft report would just be sent directly to the Administration for response. This was verbally discussed and agreed to by the administration.</p>

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Summary	Detail
	<p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>A.2.PRG - Reporting</u></p> <p><i>Procedure Step:</i> Exit Conference</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/3/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p>	<p><i>Details:</i></p> <p>Hold an exit conference.</p> <ol style="list-style-type: none"> 1. After sending the preliminary draft, schedule a formal exit conference with the department / program's management to discuss the report. 2. Prepare a meeting record summarizing the exit conference <p><i>(NOTE: the meeting record should be included in AS5 - Meetings and Interviews, and a link to the ARC should be placed in the ROWD for this project step)</i></p> <ol style="list-style-type: none"> 3. Based on the exit conference with department / program management, discuss with Office Management whether there are any parts of the draft report that should be updated. Update the draft report as discussed and save this version of the report as "Preliminary Draft with edits based on exit conference-mmddyy". <p><i>Scope:</i></p>

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<p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i> Audit management discussed whether an preliminary draft report and an exit conference is needed for a recommendation follow-up report and decided that it will be determined on a case-by-case basis. In this case, because the findings are all closed, the audit team decided that a preliminary draft report and the subsequent exit conference were not needed and instead the final draft report would just be sent directly to the Administration for response. This was verbally discussed and agreed to by the administration.</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>A.2.PRG - Reporting</u></p> <p><i>Procedure Step:</i> Final Draft to Program Management</p>	<p><i>Details:</i> Prepare the Final Report for Management's Response.</p> <p>1. Make any other edits requested by the director or designee. Any</p>

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Summary	Detail
<p>Type:</p> <p>Assigned To:</p> <p>Prepared By: RS, 12/18/2013</p> <p>Reviewed By: PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p>Location:</p> <p>Frequency:</p> <p>Visit:</p> <p>Category:</p> <p>Testing Category 1</p> <p>Testing Category 2</p> <p>SCORECARD:</p> <p>Rating:</p> <p>Sample:</p>	<p>changes made at this point should not include substantive changes to the report content</p> <p><i>(NOTE: If there are substantive changes, discuss with Office Management which report draft should include the updated references for those changes)</i></p> <p>2. Prepare and send the Final Report for Management's Response to the program/auditee management:</p> <ul style="list-style-type: none"> • Prepare a transmittal letter for the Final Draft Report for Management's Response and obtain Office Management's review/approval <i>(Note: an email may be used at Management's discretion)</i> • Clearly mark the report document as "Draft" and save a copy of the report with a distinct file name, such as "Final Draft to Management - mmddy" • Distribute the final report and transmittal letter to the program management and others who are responsible for the program • Obtain a record of receipt from everyone who received a copy of the report and transmittal letter <p>3. When the program management's response is received, assess the adequacy of the program management's responses. Consult with Office Management if the Office needs to further work with the program management to obtain a more complete response</p>

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Summary	Detail
	<p>4. Consult with Audit Management to determine if a rebuttal to the response is needed. Prepare a rebuttal if requested by Audit Management</p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <p>1.Drafted transmittal letter</p> <p>2. The final Report sent to auditee management (City Administrator, Controller and Assistant City Controller) on 12/02/2013 Transmittal letter for the draft report Receipt of delivery to the Office of the City Administrator (AS3.g) sent on 12/02/2013 Receipt of delivery to the Controller's Office (AS3.h) sent on 12/02/2013</p> <p>3.Received Administration's response on 12/9/13.</p> <p>4. Audit team agrees that no rebuttal is necessary, the Administration agrees with the recommendation follow-up statuses.</p> <p><i>Conclusion:</i></p>

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Summary	Detail
	<p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>A.2.PRG - Reporting</u></p> <p><i>Procedure Step:</i> Final Report/ Issuance/Distribution</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 1/28/2014</p> <p><i>Reviewed By:</i> PAA, 9/15/2014</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p>	<p><i>Details:</i></p> <ol style="list-style-type: none"> 1. Submit the Final Draft Report and the agency's response to the Director of Communications, for formatting 2. Upload the Final Report and cover letter issued to AS6: Final Report(s) and create an ARC link to the ROWD of this project step 3. Upload the email and hardcopy distribution list and confirmation of delivery receipts as appropriate <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <p>Report and Administration's response were forwarded to Marti Pascal for formatting.</p>

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Summary	Detail
<p><i>Sample:</i></p>	<p>Final report released on Dec. 19, 2013. Final report is located here:</p> <p>Delivery confirmation sent to Council Members, City Administrator and Assistant City Administrator and Mayor Quan on Dec. 19, 2013:</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>A.2.PRG - Reporting</u></p> <p><i>Procedure Step:</i> City Council Presentations</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/18/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p>	<p><i>Details:</i></p> <p><i>NOTE: For non-audit recommendation follow-ups, please work with Office staff (typically Maya and Marti) to schedule on CC calendar if deemed appropriate by Office Management.</i></p> <p>Present the report to Council, Committees, and Commissions as appropriate.</p> <ol style="list-style-type: none"> 1. If presentations are required, prepare a PowerPoint presentation. As general guidelines, presentations should be limited to 15 minutes and 12-15 slides. The presentation should explain why we did the follow-up what we found, and why the findings are significant (i.e., the effect) 2. As requested, present the report to Council, Committees, Commissions and any other agencies, as required

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<p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p>3. Attach a copy of the final PowerPoint presentation to this procedure step</p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <p>As required by the City Charter, the Office will submit this follow-up report to the City Council. If the Council requests the Office to present the report, the Office will schedule a presentation date.</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>A.3.PRG - Wrap-Up</u></p>	<p><i>Details:</i></p> <p>Ensure that all workpapers have been fully prepared, reviewed, and</p>

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Summary	Detail
<p>Procedure Step: Workpaper Finalization</p> <p>Type:</p> <p>Assigned To:</p> <p>Prepared By: RS, 12/18/2013</p> <p>Reviewed By: NH, 1/27/2014</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p>signed off.</p> <p>1. Determine that all hard copy and electronic workpapers have been:</p> <ul style="list-style-type: none"> • Properly prepared and signed by preparer • Reviewed and signed by the supervisor or reviewer <p style="color: blue;"><i>(NOTE: if there are hardcopy workpapers, list an inventory of those workpapers and their location here. Then ensure that they have been properly prepared, signed off, and reviewed)</i></p> <p>2. Prepare a hardcopy Archive File. The file should contain the original signed report, the auditee's signed response(s), the final audit budget and timeline summary, and any other key documents that the audit team deems appropriate</p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p>

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	<p><i>Record of Work Done:</i></p> <ol style="list-style-type: none"> 1. Physical documents received from the auditee as of September 17, 2013 are w/p ref. and . 2. Hardcopy file prepared. Refer to auditor's hardcopy files. <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>A.3.PR.G - Wrap-Up</u></p> <p><i>Procedure Step:</i> Coaching Notes Finalization</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/18/2013</p> <p><i>Reviewed By:</i> NH, 1/27/2014</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p>	<p><i>Details:</i></p> <p>Address and clear all coaching notes.</p> <ol style="list-style-type: none"> 1. Verify that all coaching notes have been addressed and cleared <p>Note: <i>Verification may be performed using the Coaching Note Viewer. Just select the Coaching Note Viewer icon located in the Navigation Toolbar and filter on: Status: All</i></p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p>

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<p><i>Category:</i> <i>Testing Category 1</i> <i>Testing Category 2</i></p> <p>SCORECARD: <i>Rating:</i> <i>Sample:</i></p>	<p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i> As of 12/18/13, all but one coaching note has been prepared. Rose experienced technical issues when attempting to address the issue mentioned in the coaching note. Rose will attempt to adress the coaching note issue on 12/19/13.</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>A.3.PRG - Wrap-Up</u></p> <p><i>Procedure Step:</i> Workaper Close-Out and Archiving <i>Type:</i> <i>Assigned To:</i> <i>Prepared By:</i> RS, 6/13/2014 <i>Reviewed By:</i> PAA, 9/15/2014</p>	<p><i>Details:</i> Close out and archive the audit workpapers. In the final phase of wrapping up the audit, coordinate with the TeamMate Administrator (Maya or Paige) to ensure the following are performed:</p> <ol style="list-style-type: none"> 1. Run TeamMate 'diagnostics', etc. to ensure that all electronic workpapers have been signed by preparer and reviewer, hyperlinks are appropriate, etc 2. Archive the electronic workpapers

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<p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p>3. Back-up the TeamMate file to CD or other medium not on the shared drive</p> <p>4. Review the prepared hardcopy Archive File of the audit for completeness. File in the City Auditor's audit archive files</p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i> Workpaper close out and archiving to be preformed by Maya or Paige after all steps have been signed off by Rose Sutton, Performance Auditor.</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>

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Summary	Detail
<u>A.3.PR.G - Wrap-Up</u> <i>Procedure Step:</i> End of Audit Evaluations <i>Type:</i> <i>Assigned To:</i> <i>Prepared By:</i> RS, 6/13/2014 <i>Reviewed By:</i> PAA, 9/15/2014 PROPERTIES: <i>Location:</i> <i>Frequency:</i> <i>Visit:</i> <i>Category:</i> <i>Testing Category 1</i> <i>Testing Category 2</i> SCORECARD: <i>Rating:</i> <i>Sample:</i>	<i>Details:</i> Team to complete the end of project evaluation. <i>(NOTE: the evaluations should not be uploaded to the TeamMate file. In the ROWD of this project step just note the date they are completed)</i> <i>Scope:</i> <i>Purpose:</i> <i>Testing Text 4:</i> <i>Testing Text 5:</i> <i>Record of Work Done:</i> On June 13, 2014 Paige Alderete and Rose Sutton met to dicuss Rose's post audit lessons learned. <i>Conclusion:</i> <i>Results Text 3:</i> <i>Results Text 4:</i>

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Summary	Detail
<p><u>B.1.PRG - Survey</u></p> <p><i>Procedure Step:</i> Project Initiation</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/18/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p><i>Details:</i></p> <p>Prepare and distribute notification letter and pre-follow-up information request.</p> <ol style="list-style-type: none"> 1. Prepare and send a Notification Letter to the City Administrator with copies to the relevant City Staff members. In the letter include the recommendations the Office will be following-up on and any information the Office will require 2. <u>Management</u>: Review the letter and pre-follow-up information request, and obtain signature from the City Auditor or designee. Send the final letter to the department and contractor (if applicable) <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p>

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	<p><i>Record of Work Done:</i></p> <p>1. Drafts of letters w/ Management edits w/p refs. and . A near-final version of the letter in Adobe format converted to a TeamImage file for TeamMate is w/p ref. .</p> <p>2. The final letter sent to the City Administration is w/p ref. . Receipt confirmations of the letter are contained in w/p ref. .</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>B.1.PRG - Survey</u></p> <p><i>Procedure Step:</i> Survey Plan and Budget</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/18/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p>	<p><i>Details:</i></p> <p>Prepare survey plan & budget.</p> <p>1. Customize the survey phase tasks by adding additional tasks as appropriate (as agreed upon by Audit Management). Mark "N/A" for any tasks that are not applicable to your audit, with a brief explanation as to why they are not applicable</p> <p>2. If there is more than one auditor working on the project, assign all survey plan tasks to members of the team. Tasks can be assigned using the "Assign" box at the top right of the project step screen</p> <p>3. Create the initial survey time budget and milestones, preferable</p>

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<p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p>using an audit budget template, with an estimated time budget for the survey tasks. Save the initial time budget in folder AS2 with the name "Initial Time Budget" and the date the budget was prepared, and sign off as preparer. <i>(NOTE: See Template Folder for the Survey plan and initial time budget template)</i></p> <p>4. Notify Management that the survey plan and initial time budget are ready for review</p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <p>1.</p> <p>2.</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p>

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Summary	Detail
	<i>Results Text 4:</i>
<p><u>B.1.PRG - Survey</u></p> <p><i>Procedure Step:</i> Prior Report Recommendations</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> PL, 10/9/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p><i>Details:</i></p> <p>Review audit results.</p> <ol style="list-style-type: none"> 1. Review the prior Office of the City Auditor report and workpapers and become familiar with the issues and recommendations 2. For the audit work: <ul style="list-style-type: none"> • Determine the status of significant and relevant findings and recommendations (i.e. discuss with staff, obtain copies of reports, perform limited tests of data, if considered necessary). Do the conditions still exist? • Review the audit work to determine the course of action to close each recommendation <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p>

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	<p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <p>1. P. Lim reviewed enough of the report to become familiar with the issues and recommendations. P. Lim had prepared much of the workpapers for this audit.</p> <p>2. P. Lim determined the status of recommendations by reading the Summary of Actions Necessary to Close the Report section of the audit report beginning on page 43 according to the pagination of the audit report itself. The audit report is w/p ref. .</p> <p>The course of action to close each recommendation was guided by the comments on how to close the recommendation contained in the Summary of Actions Necessary to Close the Report. These comments appear in bold in the right column underneath the implementation status of each recommendation. For example, the first comment on page 43 is: To close this recommendation, the Administration should provide the AI to the Office of the City Auditor (Office) by September 30, 2012.</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>

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Summary	Detail
<p><u>B.1.PRG - Survey</u></p> <p><i>Procedure Step:</i> Do not use - Preliminary Review of Internal Controls</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/11/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p><i>Details:</i></p> <p>Preliminary Review of Internal Controls applicable to the audit</p> <ol style="list-style-type: none"> 1. Determine which processes, systems, etc. are key to the audited area 2. Conduct a preliminary review of the internal controls in place over the processes, systems, etc. that the audit team determined to be key 3. Document the findings and conclusions from the internal control review <p><i>(NOTE: These Internal Control results should be considered when considering risk and establishing fieldwork testing)</i></p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p>

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Summary	Detail
	<p>This procedure pertains to performing an original audit, not when performing the recommendation follow-up afterwards. So no work was performed to directly meet the tasks in the Details tab.</p> <p>However, many of the recommendations being followed up on address the internal control weaknesses identified in the original audit. We will review the applicable controls related to the recommendations when we perform the follow-up fieldwork.</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>C.1.PRG - Recommendation Follow-Up Recs 1-7</u></p> <p><i>Procedure Step:</i> Obtain / Verify Data</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/18/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p>	<p><i>Details:</i></p> <p>Obtain / Verify Data:</p> <p>1. Obtain the data needed for testing</p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p>

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Summary	Detail
<p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p> <p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <p>1. On 1/4/13, Annie To sent the following data needed for testing; Accounts Payable Processing Standards (C.1.4), Refund check (C.1.5), and AI 1304 dated Oct. 2012 (C.1.8)</p> <p>Note: Separately from A. To's email containing w/p ref. , there is another version of Administrative Instruction (AI) number 1304 that appears on the City Intranet. AI 1304 is officially part of the set of Administrative Instructions by virtue of the City Administrator's signature placed on it combined with its presence on the City Intranet. This official AI 1304 is w/p ref. .</p> <p>The AI 1304 that is w/p ref. attached to A. To's email did not have City Administrator Santana's signature. Also the effective dates are different.</p>

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Summary	Detail
	<p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>C.1.PRQ - Recommendation Follow-Up Recs 1-7</u></p> <p><i>Procedure Step:</i> Status of Recommendations (1-7)</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/16/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p>	<p><i>Details:</i></p> <p>Objective : Determine if the Administration has implemented the recommendations. Determine if the recommendation can be switched to closed status.</p> <p>1. Read all the recommendations listed on pages 29-30 of the audit report that is w/p ref. .</p> <p>2. Read the details of the audit report to provide contextualization if necessary.</p> <p>3. Number the subrecommendations to Recommendation No. 1.</p> <p>4. Analyze whether the recommendations were implemented based on the workpapers contained in:</p> <p>-the Record of Work Done tab of the 'Obtain / Verify Data' procedure appearing in the left pane.</p> <p>-the folder AS5.a</p> <p>5. Conclude on the analysis.</p> <p><i>Scope:</i></p>

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<p><i>Rating:</i></p> <p><i>Sample:</i></p>	<p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <ol style="list-style-type: none"> 1. P. Lim and R. Sutton read all the recommendations. See p. 49 - 51 Audit recommendations (C.1.6) 2. P. Lim especially read pages 18-19 and 25 of the audit report. 3. See cells in column A of w/p ref. for numbering of the sub recommendations. 4. W/p ref. Based on the analysis performed on the documents provided and referenced in , all seven recommendations have been met by the Administration. Refer to C.1.30 for detailed analysis. 5. The auditor concludes all recommendations have been addressed by the Administration. All recommendations are considered closed. Refer to C.1.30 for detailed rationale.

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	<p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p> <p><i>Results Text 4:</i></p>
<p><u>C.1.PRG - Recommendation Follow-Up Recs 1-7</u></p> <p><i>Procedure Step:</i> Additional support for report referencing</p> <p><i>Type:</i></p> <p><i>Assigned To:</i></p> <p><i>Prepared By:</i> RS, 12/11/2013</p> <p><i>Reviewed By:</i> PAA, 12/18/2013</p> <p>PROPERTIES:</p> <p><i>Location:</i></p> <p><i>Frequency:</i></p> <p><i>Visit:</i></p> <p><i>Category:</i></p> <p><i>Testing Category 1</i></p> <p><i>Testing Category 2</i></p> <p>SCORECARD:</p>	<p><i>Details:</i></p> <p>Additional support for report referencing.</p> <p><i>Scope:</i></p> <p><i>Purpose:</i></p> <p><i>Testing Text 4:</i></p> <p><i>Testing Text 5:</i></p> <p><i>Record of Work Done:</i></p> <p>Additional support for report referencing.</p> <p><i>Conclusion:</i></p> <p><i>Results Text 3:</i></p>

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Summary	Detail
<i>Rating:</i> <i>Sample:</i>	<i>Results Text 4:</i>