



Final Audit Follow-Up

Report #AR-2202
June 3, 2022

Period Ending March 31, 2022

Audit of City Hiring and Promotion Practices

Issued April 12, 2019

Summary from Original Report #1904

We conducted this audit to determine whether City hiring and promotion practices were conducted in accordance with applicable policies and procedures, state and federal requirements, and industry best practices. The scope of our audit included a review of certain citywide personnel actions including hiring and promotion practices and related compensation activities for the fiscal year October 1, 2012 through September 30, 2017.

We found the personnel actions for which supporting documentation was available were conducted consistent with governing policies and procedures. However, our testing disclosed required supporting documentation for personnel actions was not always available for examination. Therefore, we were unable to make an overall determination whether City hiring, and promotion practices were conducted in accordance with applicable City policies and procedures during the audit period.

A total of 7 action plan steps were established by management in response to our audit recommendations; 6 were completed in a prior period, and 1 was completed in this period with no further action required. This status report is the 2nd and final follow-up on audit report #1904.

Complete
1

In Progress
0

Needs Attention
0

Action Plan Step 7

HRWD management will review with the City Manager the recommendation to perform periodic background screenings of current employees as well as the feasibility of conducting credit checks for certain employees in financial-related positions of trust.

Action Plan Status: COMPLETE

HRWD management concluded the existing standards on periodic background screenings of current employees adequately address the needs of the City. HRWD, in conjunction with the City Manager, determined the current controls appropriately reduce the likelihood of fraud and/or abuse, and therefore, the City will not implement the recommendation made in the original audit to develop and implement a process for performing periodic credit checks for employees in positions with access to or authority over City financial assets.

Conclusion

Management developed 7 action plan steps to address the recommendations in the original audit report (#1904). As of the end of this follow-up period, March 31, 2022, management successfully completed all 7 steps.

Appointed Official's Response

Thank you and your team for working diligently with us throughout this audit process. We appreciate your thorough review, analysis, and recommendations to strengthen our organization. The follow-up analysis captures HRWD's responsive actions for ensuring our financial controls and employee screenings adequately reduce fraud and abuse. With this final report, I am pleased that all the action steps established in the report have been fully completed with no further action required.

Acknowledgements

We appreciate the cooperation and assistance provided by HR management and staff during this audit follow-up.

Project Team

Engagement conducted by:	Johnny Hawkins Staff Auditor
Reviewed by:	Jane Sukuro, CPA Deputy Inspector General
Approved by:	Dennis R. Sutton, CPA, CIA, CIG Inspector General

Statement of Accordance

The Office of Inspector General's mission is to advance integrity, accountability, transparency, and efficiency and effectiveness within City government by providing professional, independent, and objective audit and investigative services.

We conducted this audit follow-up in conformance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require we plan and perform the audit follow-up to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

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