



**STATUS REPORT ON THE FISCAL YEAR 2023 AUDIT PLAN
(JULY 1, 2022 to DECEMBER 31, 2022)**

*Yong Ju No, CPA, CFE
Director of Internal Audit*

**STATUS REPORT ON THE FY23 AUDIT PLAN
(JULY 1, 2022 to DECEMBER 31, 2022)**

Title	Objective(s)	Status	Service	Results/Comments
Carry-over Assignments from Previous Fiscal Years				
Information Technology Cybersecurity Review at Springfield Police Department	Reassess the Springfield Police department's vulnerability to cybersecurity and information theft. This assessment will build on the results of the 2018 and 2016 information technology reviews by examining additional areas of potential vulnerability.	Complete	Audit and Assurance	The OIA outsourced the review to Wolf & Company, IT Consultants. Wolf & Company issued their report in August 2022 and presented their report to the Audit Committee on February 13, 2023.
Follow Up Review – Cash Handling at City Clerk	Review, monitor, and test the implementation status of prior audit recommendations.	Complete	Audit and Assurance	The OIA presented the report to the Audit Committee on February 13, 2023.
Review of Athletic Fees at Springfield Public Schools	Determine if cash collected from gate ticket sales from high school athletic venues are properly accounted for and safeguarded.	Complete	Audit and Assurance	The OIA presented the report to SPS in November 2022.
Follow Up Review – Procurement Card at Springfield Public Schools	Review, monitor, and test the implementation status of prior audit recommendations.	Complete	Audit and Assurance	The OIA presented the report to SPS in November 2022.
City's Investment Quarterly Review	Determine whether the City's investments comply with City Ordinance 42-35 and Massachusetts General Laws.	In Process	Audit and Assurance	The receipt of FY 2022 information from the new City Collector/Treasurer is pending.

STATUS REPORT ON THE FY22 AUDIT PLAN (continued)
(JULY 1, 2022 to DECEMBER 31, 2022)

Title	Objective(s)	Status	Service	Results/Comments
Carry-over Assignments from Previous Fiscal Years (continued)				
Student Activity Funds Agreed Upon Procedures	<p>Comply with Massachusetts General Laws. The Office of Internal Audit (OIA) performs the agreed upon procedures (AUP) for two years and the external auditors performs the AUP for the third year.</p> <p>The OIA performed the AUP for FY2021, which represents the first year of the cycle.</p>	Complete	Audit and Assurance	The OIA issued the report in October 2022.
Investigation of the Alleged Contract Violations for Managing the City's Golf Courses	Quantify the alleged contract violations by Kennedy Golf Management, Inc.	In Process	Investigation	We do not currently have a timetable for the completion of our investigation.
On-going Assignments				
City's Investment Quarterly Review	Determine whether the City's investments comply with City Ordinance 42-35 and Massachusetts General Laws.	In Process	Audit and Assurance	The receipt of FY 2023 information from the new City Collector/Treasurer is pending.
Maintain the City's Fraud Hotline	Investigate reports of fraud, waste or abuse.	On-going	Investigation	Six allegations have been submitted, all of which have been closed with no further action warranted.

**STATUS REPORT ON THE FY23 AUDIT PLAN (continued)
(JULY 1, 2022 to DECEMBER 31, 2022)**

Title	Objective(s)	Status	Service	Results/Comments
On-going Assignments (continued)				
Annual External Financial Audit for Year Ended June 30, 2022	The City’s Ordinance requires the Office of Internal Audit to contract with an independent certified public accounting firm to conduct the annual external audit of City’s financial statements. The firm also conducts the federally required Single Audit.	Complete	Audit and Assurance	Powers & Sullivan, LLC, the City’s external auditors, issued their report in December 2022 and will present the results of their audit in the Spring of FY2023.
The School Department’s Student Activity Funds Agreed Upon Procedures	Comply with Massachusetts General Laws. The Office of Internal Audit (OIA) performs the agreed upon procedures (AUP) for two years and the external auditors perform the AUP for the third year. Since FY 2022 represents the second year of the cycle, the OIA will perform the AUP.	Not Started	Audit and Assurance	The OIA expects to commence its procedures for FY 2022 in the Spring of FY 2023.
New Assignments				
Review of Fleet Maintenance at the Department of Public Works	Evaluate the effectiveness and efficiency of fleet maintenance operations and determine the adequacy of controls over the safeguarding of assets and the completeness and accuracy of inventory records.	Complete	Audit and Assurance	The OIA presented the report to the Audit Committee on December 19, 2022.

STATUS REPORT ON THE FY23 AUDIT PLAN (continued)
(JULY 1, 2022 to DECEMBER 31, 2022)

Title	Objective(s)	Status	Service	Results/Comments
New Assignments (continued)				
Overtime Audit	Assess controls over the overtime process, including compliance with Federal regulations and equal opportunity for eligible employees.	In Process	Audit and Assurance	
Review of the Cash Handling Practices at CYR Arena	Determine if cash collected for skating fees and skate rentals are properly accounted for and safeguarded.	In Process	Audit and Assurance	
Facilities Maintenance Audit	Determine the effectiveness and efficiency of facilities management functions at City and School department.	In Process	Audit and Assurance	
Follow Up Reviews – Performance audits of the Health and Human Services and TJ O’Connor Animal Control and Adoption Center, Bulk Trash Sticker review at the Department of Public Works, and the Springfield Police Department Compensatory Overtime and Educational Incentive reviews.	Review, monitor, and test the implementation status of prior audit recommendations.	In Process	Audit and Assurance	

STATUS REPORT ON THE FY23 AUDIT PLAN (continued)
(JULY 1, 2022 to DECEMBER 31, 2022)

Title	Objective(s)	Status	Service	Results/Comments
New Assignments (continued)				
Building and Code Enforcement Audit	Determine if the internal control systems for permitting, inspection, and data management processes are adequately designed and operating effectively.	Not Started	Audit and Assurance	The OIA expects to commence fieldwork procedures in May 2023.
Review of the Transportation Services Contract at Springfield Public Schools	Assess the School department's effectiveness in monitoring school bus service contract.	Not Started – moved to FY2024 Audit Plan	Audit and Assurance	The OIA expects to commence fieldwork procedures in June 2023.
Inventory Management Review at Housing	Determine if the Office of Housing and Code Enforcement department have adequate controls to ensure accuracy and completeness of inventory records, accountability for inventory transactions, and safeguarding of inventory.	Not Started - moved to FY2024 Audit Plan	Audit and Assurance	The work is co-sourced with the City's external auditors.
City Cybersecurity Review	Reassess the City's vulnerability to cybersecurity and information theft. This assessment will build on the results of the 2018 information technology reviews by examining additional areas of potential vulnerability.	Not Started - moved to FY2024 Audit Plan	Audit and Assurance	The review is outsourced to the City's IT Consultants and is expected to commence in July 2023.