



Date: October 25, 2021

MEMORANDUM

To: City of Cupertino Audit Subcommittee

From: Moss Adams

Subject: Internal Audit Status Report September 16, 2021 through October 15, 2021

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#### Enterprise Risk Assessment

- Objective: Conduct an enterprise risk assessment to gather operational insights sufficient to inform an internal audit program.
- Schedule: September 2020 through December 2020
- Activities for This Period: none
- Activities for Next Period: none
- Issues: none

#### Internal Audit Program

- Objective: Develop an internal audit program to guide internal audit activities for FY 21-22.
- Schedule: February 2021 through April 2021
- Activities for This Period: none
- Activities for Next Period: none
- Issues: none

#### Procurement Operational Review

- Objective: Assess the City's procurement function, including structure, policies and procedures, processes, tools, oversight, and training.
- Schedule: September 2021 to through December 2021
- Activities for This Period: Conducted interviews and focus groups and reviewed documents.
- Activities for Next Period: Perform sampling and begin developing preliminary observations.
- Issues: none

#### Policy Inventory and Plan

- Objective: Perform an inventory of financial policies, compare to best practices, and establish a prioritized plan to develop/update priority policies.
- Schedule: October 2021 to through December 2021
- Activities for This Period: Conducted kickoff meeting and finalized work plan.
- Activities for Next Period: Request and review documents and conduct interviews.
- Issues: none

#### Capital Program Effectiveness Study

- Objective: Assess processes, interdepartmental collaboration, and throughput for capital planning and execution, including contract management and reporting.
- Schedule: December 2021 to through February 2022
- Activities for This Period: none
- Activities for Next Period: none
- Issues: none

#### Fraud, Waste, and Abuse Program

- Objective: Develop a FWA program, including program design, hotline implementation, ongoing hotline administration, and training.
- Schedule: February 2022 to through April 2022
- Activities for This Period: none
- Activities for Next Period: none
- Issues: none