

# Report of Audit Finding Follow-up for the Year Ended 12/31/2021



Internal Audit Division  
May 2022

# Agenda

- Overview and Purpose of Follow-up
- Executive Summary
- Status of Audit Findings
- Findings Closed by Department
- Risk Ratings of Open Findings and Next Steps
- Follow-Up on Baker Tilly's Prior Year Audit Findings

# Overview & Purpose

## Overview

Report includes IA follow-up Activities & Management accomplishments through year ending December 31, 2021.

## Charter 3-16.5

IA is required to submit an annual report of audit activities to the F&P Committee regarding “the success or failure of previously-audited departments in implementing the recommendations of their audits.”

## Status

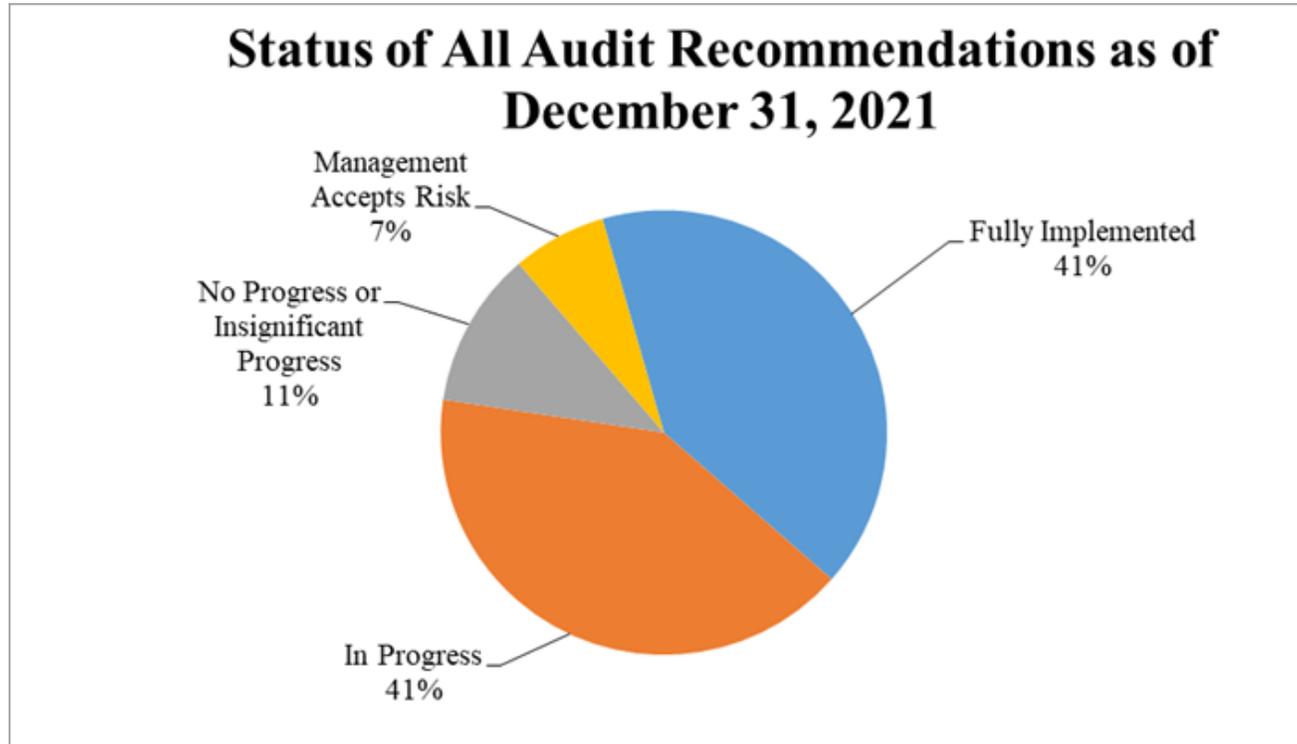
Implementation status is determined via updates and information provided by department management, as well as test procedures performed by IA.

# Executive Summary

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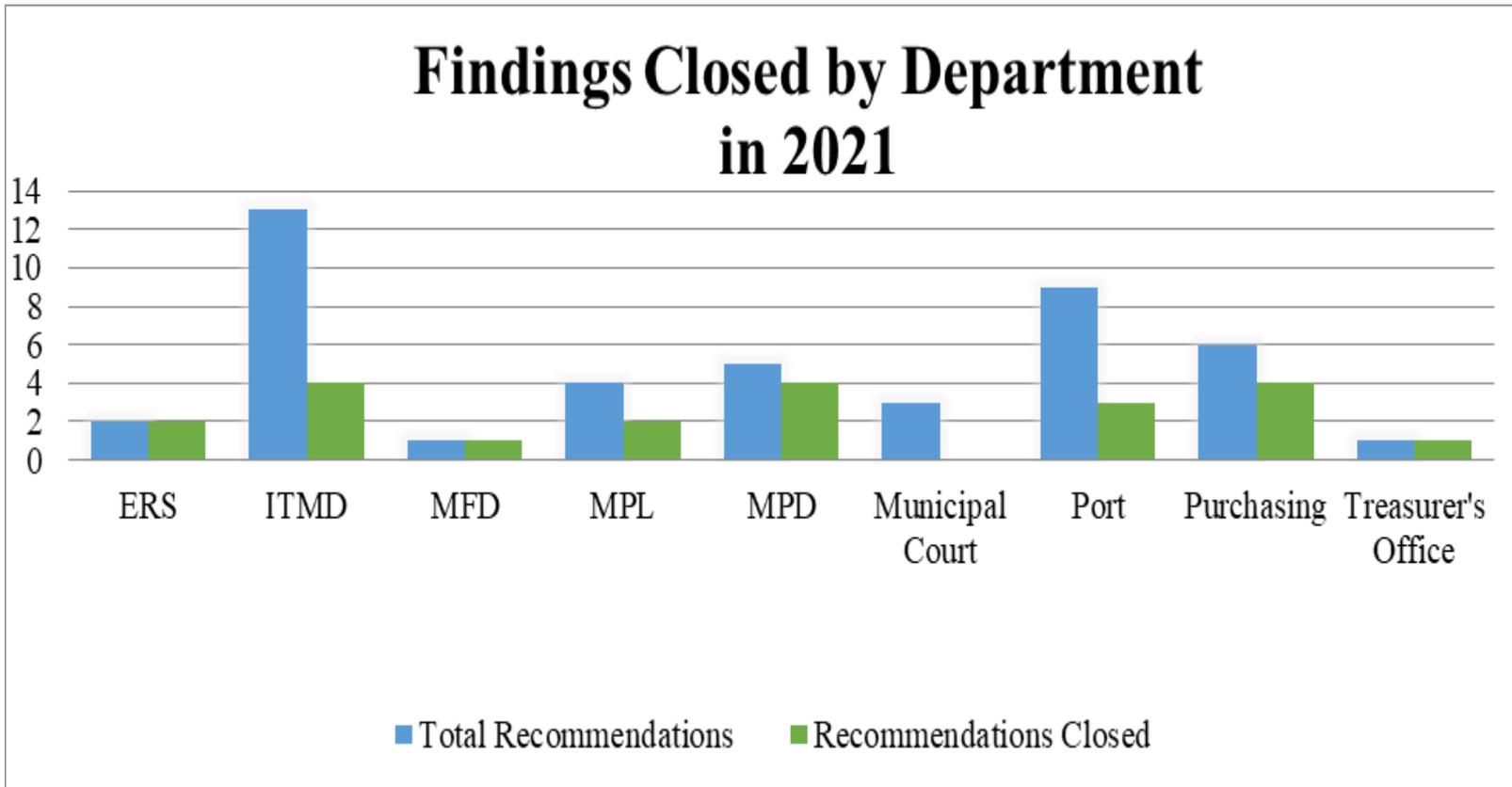
- There were 44 audit recommendations either open from prior years going into 2021 or relating to 2021 audits through early October
- 82% of the audit findings had either full implementation of remediation or progress towards remediation by the end of 2021
- Internal Audit will be conducting follow-up procedures to the Audit of MPD Overtime as part of the 2022 Audit Plan beginning in April (excluded from the figures of this report)
- Public Health Foundation performed follow-up procedures to the MHD Childhood Lead Poisoning Prevention Program (excluded from the figures of this report)
- Follow-up on Baker Tilly's 2020 external audit concluded the one finding was fully remediated

# Status of Audit Findings



- 82% of findings have remediation either fully implemented or in progress
- Management has either accepted the risk or insignificant progress has been made on the remediation of 18% of findings

# Findings Closed by Department



## Risk Rating of Open Findings and Next Steps

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- Of the 23 open findings, 6 are high risk, 9 are medium risk, and 8 are low risk
- 5 of the 6 high risk open findings have plans for remediation by the end of 2022
- 5 of the 6 high risk open findings relate to IT
- Internal Audit will follow up on open findings at year end in 2022

# Follow Up of Baker Tilly Prior Year Audit Findings

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- Baker Tilly identified one finding in its 2020 audit of the City of Milwaukee
- Internal Audit validated that the Treasurer's Department remediated Baker Tilly's finding

# Thank You



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