

Report of Audit Finding Follow-up for the Year Ended 12/31/2022



Internal Audit Division
March 2023

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

Overview & Purpose

Overview

Report includes IA follow-up Activities & Management accomplishments through year ending December 31, 2022.

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

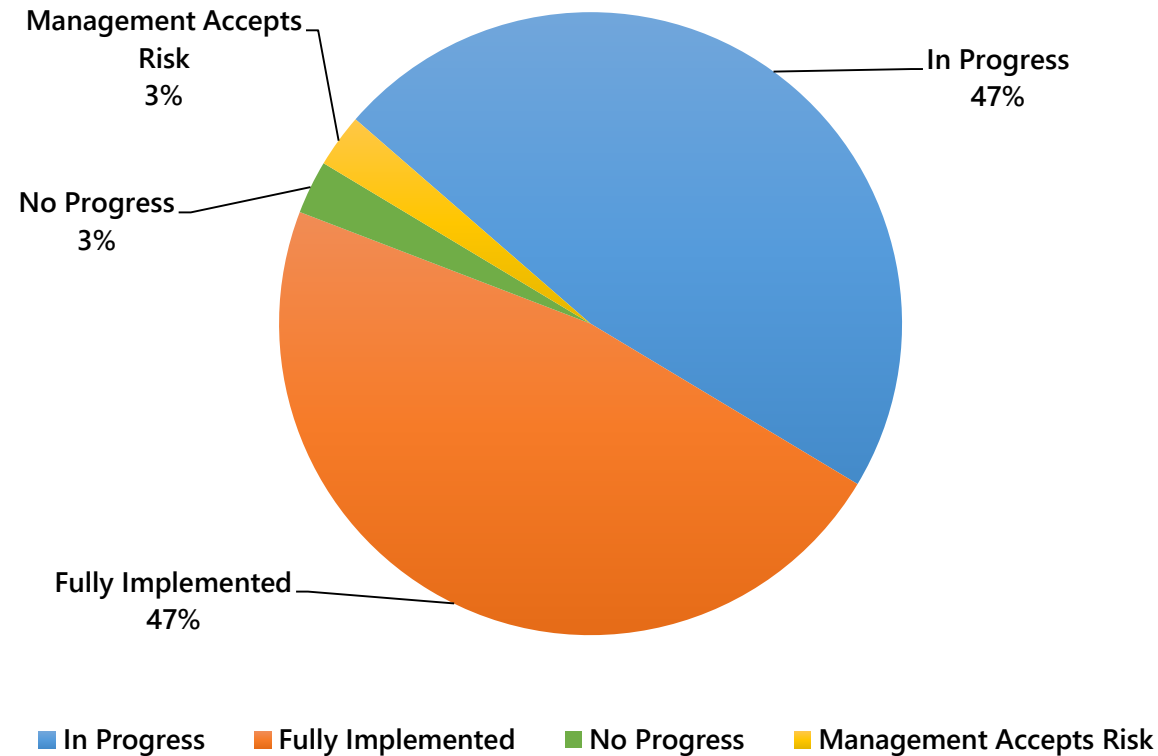
Implementation status is determined via updates and information provided by department management, as well as test procedures performed by IA.

Executive Summary

- There were 36 audit recommendations either open from prior years going into 2022 or relating to 2022 audits through October
- 94% of the audit findings had either full implementation of remediation or progress towards remediation by the end of 2022
- Internal Audit is conducting a follow-up audit related to the Audit of MPD Citation Filings with Municipal Court as part of the 2023 Audit Plan (excluded from the figures of this report)

Status of Audit Findings.

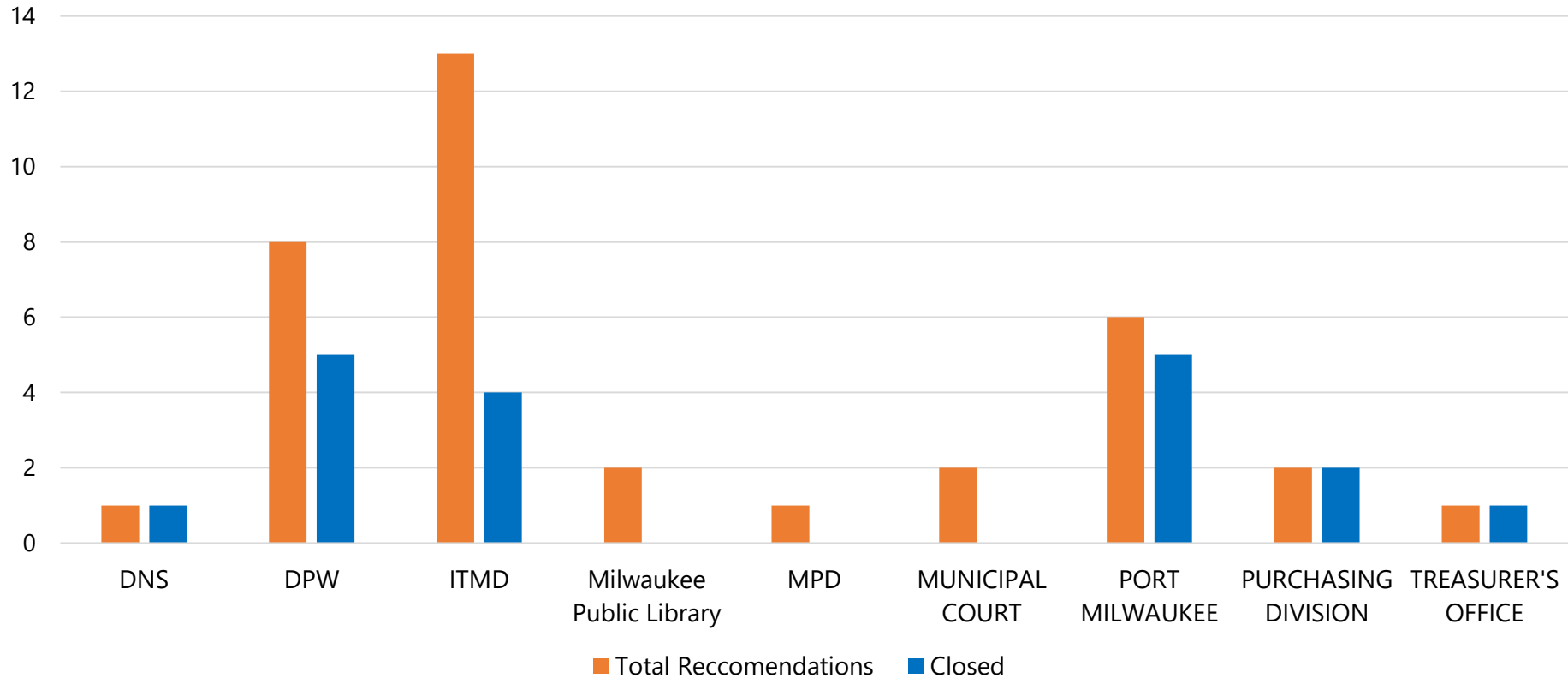
Status of All Audit Recommendations as of December 31, 2021



- 94% 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 6% of findings

Findings Closed by Department

Findings Closed by Department in 2022



Risk Rating of Open Findings and Next Steps

- Of the 18 open findings, 8 are high risk, 6 are medium risk, and 4 are low risk
- The 8 high risk open findings have plans for remediation by the end of 2023
- 7 of the 8 high risk open findings relate to IT
- Internal Audit will follow up on open findings at year end in 2023

Thank You



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