

# Report of Audit Finding Follow-up for the Year Ended 12/31/2023



Internal Audit Division  
March 2024

# Agenda

- Overview and Purpose of Follow-up
- Executive Summary
- Status of Audit Findings
- Findings Closed<sup>1</sup> by Department
- Risk Ratings of Open<sup>2</sup> Audit Findings and Next Steps

1. Closed status refers to full implementation of the recommendation made by Internal Audit related to a specific finding in the published Audit Report.

2. Open status refers to an audit finding that has not been fully implemented by the department after receiving the final Audit Report.

# Overview & Purpose

## Overview

Report includes Internal Audit (IA) follow-up Activities & Management accomplishments through year ending December 31, 2023.

## 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.

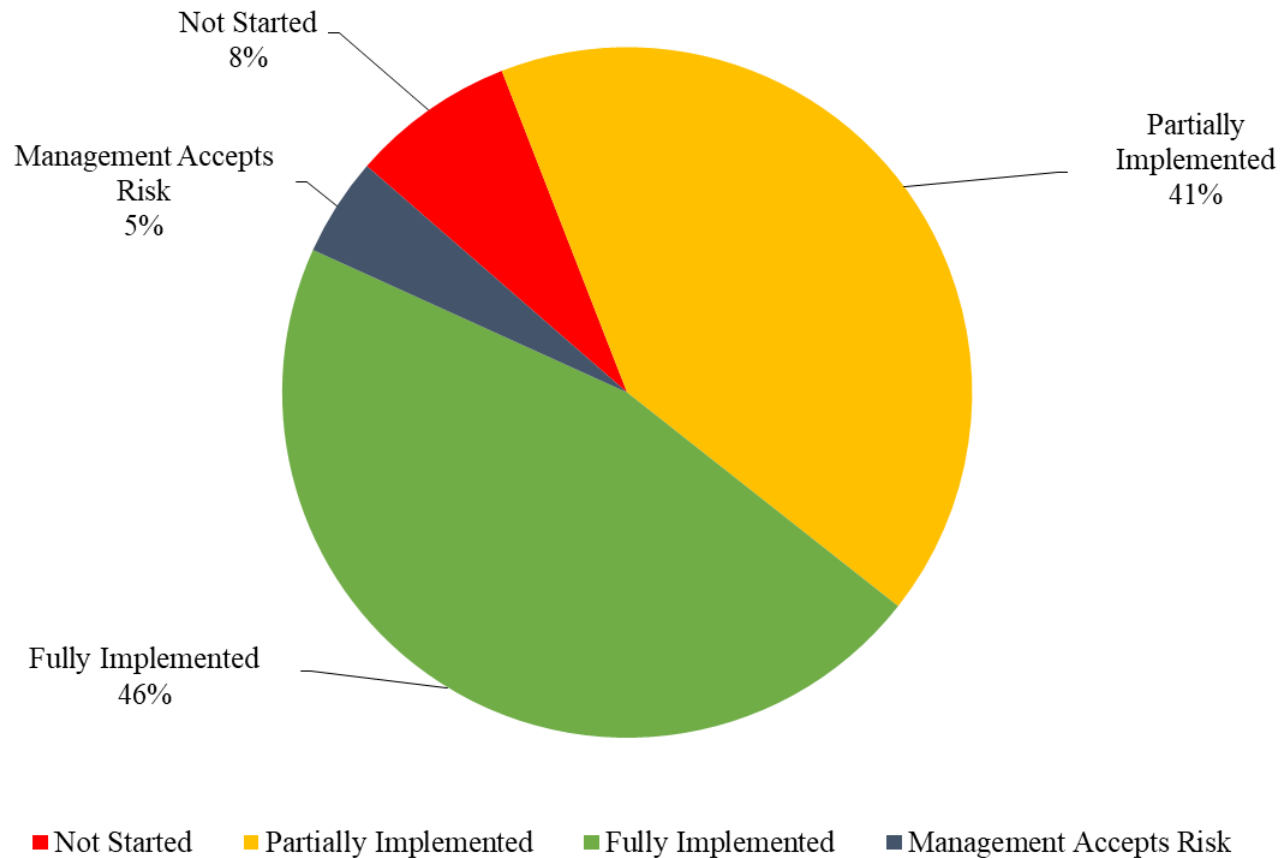
## Executive Summary

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- There were 65 audit recommendations either open from prior years going into 2023 or relating to 2023 audits through September.
- 87% of the audit findings had either full implementation of remediation or progress towards remediation by the end of 2023.

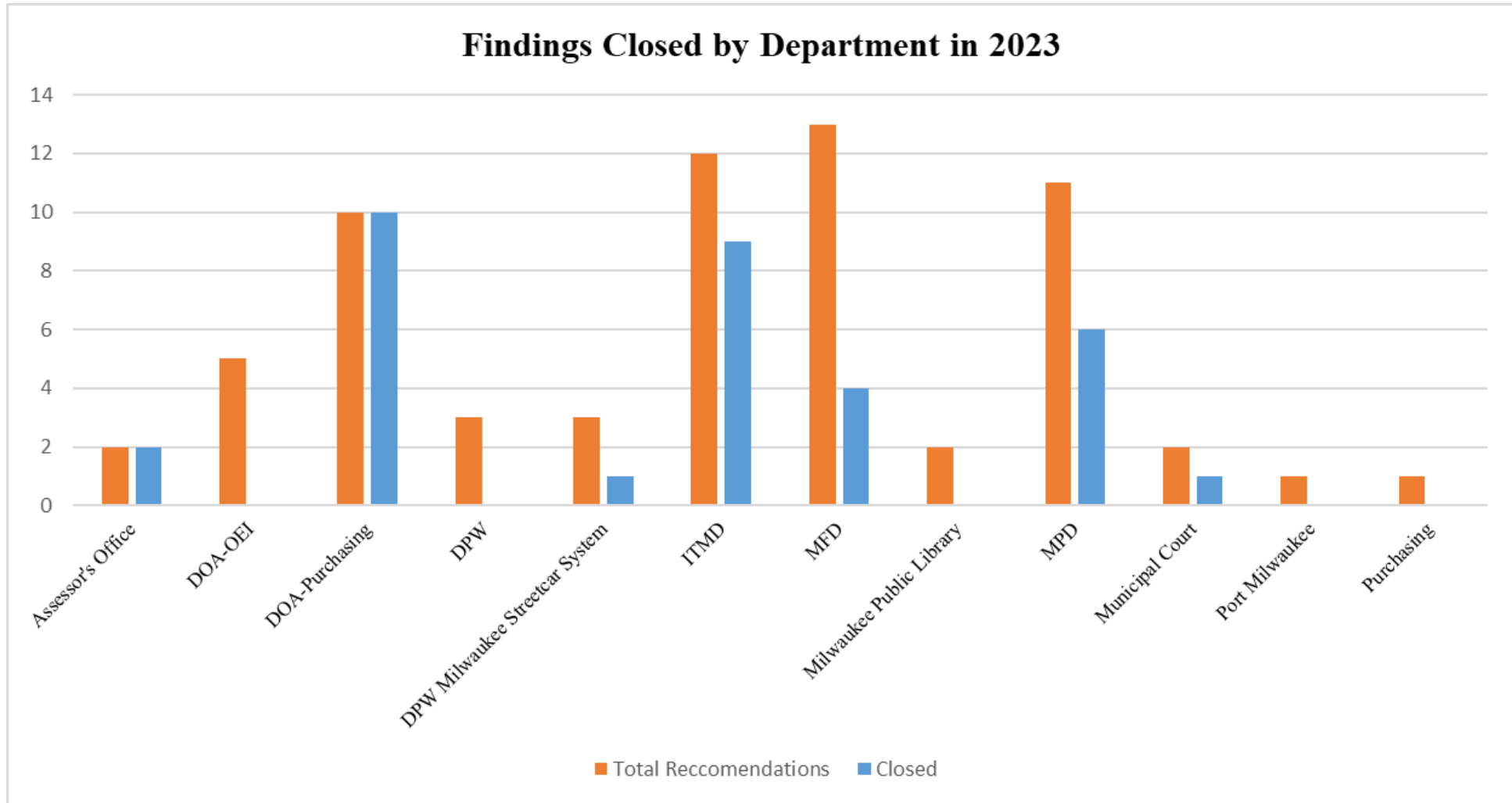
# Status of Audit Findings

**Status of All Audit Recommendations as of December 31, 2023**

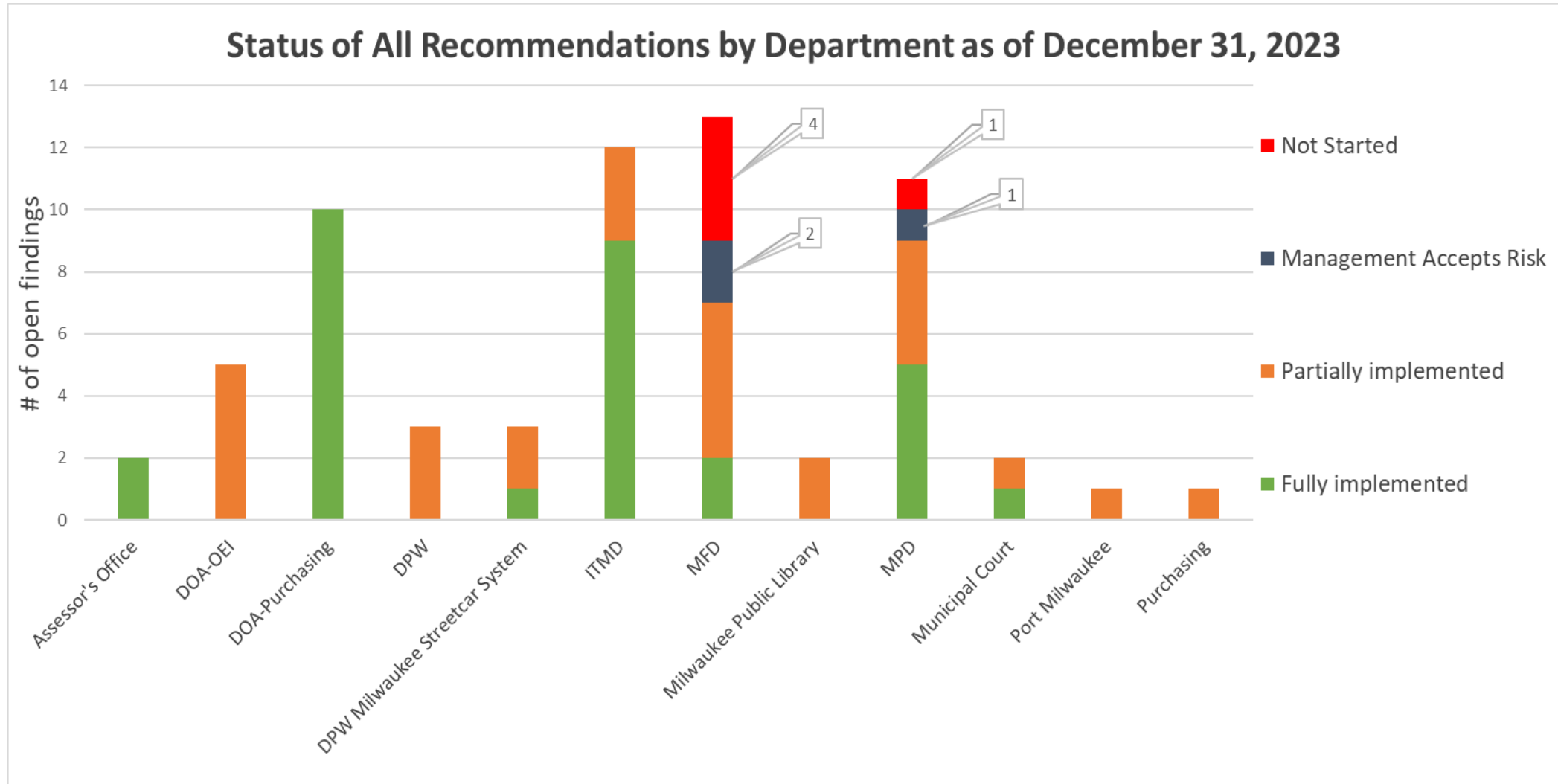


- 87% of findings have remediation either fully implemented or in progress.
- Management has either accepted the risk or insignificant progress has been made on the remediation of 13% of findings.

# Closed Status to Total Findings by Department



# Status of Audit Findings by Department



## Risk Rating of Open Findings and Next Steps

- Of the 32 open findings, 4 are high risk, 11 are medium risk and 17 are low risk.
- The 4 high risk open findings have plans for remediation by the end of 2024.
- All 4 high risk open findings relate to IT.
- Internal Audit will report to the Finance & Personnel Committee around this time next year on findings that were open at year end in 2024.



# Thank You



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