



Date: August 18, 2022
To: City of Cupertino Audit Subcommittee
From: Moss Adams
Subject: Internal Audit Status Report May 17 through August 18, 2022

MEMORANDUM

Fraud, Waste, and Abuse Program (FY22 carryover)

- Objective: Develop a FWA program, including program design, hotline implementation, ongoing hotline administration, and training.
- Schedule: April 2022 to through September 2023
- Activities for This Period: Initiated policy and procedure development, reviewed draft policy with City, and developed training plan.
- Activities for Next Period: Finalize policy and procedure; provide draft training materials for City review; and conduct trainings of staff, supervisors, and elected officials.
- Issues: none

Policy Review Ongoing Support

- Objective: As the City updates and develops draft financial policies based on the prioritized inventory, review drafts and provide recommendations to align policies with best practice.
- Schedule: July 2022 through June 2023
- Activities for This Period: Reviewed 6 policies provided by the City.
- Activities for Next Period: Continue to review policies and procedures at the request of the City
- Issues: none

Ongoing Internal Audit Services

- Objective: Attend Audit Committee and Council meetings; prepare status reports, manage internal audit program, and prepare FY 23-24 internal audit plan.
- Schedule: July 2022 through June 2023
- Activities for This Period: Attended Audit Committee and Council meetings, met biweekly with City staff, met as requested with Council.
- Activities for Next Period: Continue to provide ongoing Internal Audit services. Remaining FY 22-23 Internal Audit program pending Council approval.
- Issues: none