



Date: May 17, 2022  
To: City of Cupertino Audit Subcommittee  
From: Moss Adams  
Subject: Internal Audit Status Report February 15, 2022 through May 17, 2022

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MEMORANDUM

#### 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 through February 2022
- Activities for This Period: Developed draft findings, reviewed draft findings and recommendations with City, and finalized report with management responses for presentation to the City. Report will be presented to the Audit Committee on May 23.
- Activities for Next Period: None.
- Issues: none

#### Capital Program Effectiveness Study

- Objective: Assess processes, interdepartmental collaboration, and throughput for capital planning and execution, including contract management and reporting.
- Schedule: January 2021 to through May 2022
- Activities for This Period: Conducted kickoff meeting, initiated field work, conducted interviews, developed draft findings, reviewed draft findings and recommendations with the City, and finalized report. Report will be presented to the Audit Committee on May 23.
- 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: April 2022 to through June 2022
- Activities for This Period: Conducted kickoff meeting.
- Activities for Next Period: Initiate policy and procedure development, review draft policy with City, finalize and present policy and procedure to the City, and develop training plan in collaboration with City.
- Issues: none