

July 17, 2023

To: City of Cupertino Audit Subcommittee
 From: Moss Adams LLP
 Subject: Internal Audit Status Report April 17 through July 17, 2023

FY22-23 INTERNAL AUDIT PROGRAM	ENTERPRISE LEADERSHIP EFFECTIVENESS STUDY	POLICY REVIEW ONGOING SUPPORT	ONGOING INTERNAL AUDIT SERVICES
Objective	Assess the effectiveness of the City's management and governance collaboration framework and provide recommendations to strengthen and streamline procedures to align with best practices for municipal leadership.	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. Link to May 2022 Audit Committee agenda and report containing prioritized fiscal policy inventory.	Attend Audit Committee and Council meetings; prepare status reports, manage internal audit program, and prepare FY 23-24 internal audit plan.
Schedule	April through July 2023	July 2022 through June 2023	July 2022 through June 2023
Activities for This Period	Conducted interviews and fieldwork, developed preliminary and draft reports, and developed final report.	All policy drafts have been updated by the City and reviewed by Moss Adams.	Developed proposed FY23-24 internal audit program.
Activities for Next Period	None	Continue to review draft policies and procedures at the request of the City.	Continue to monitor FWA hotline and provide ongoing support to City.
Issues	None	None	None

FRAUD, WASTE, AND ABUSE HOTLINE STATISTICS				
Complaint Type	Complaints Received This Quarter	Under Review	Referred to Appropriate City Official(s)	Closed
Compliance & Ethics	0	0	0	0
Fraud	0	0	0	0
Employment Matters	0	0	0	0
Other/Not Relevant to City Operations	1	0	0	1