



CITY AUDITOR'S OFFICE

FY 2024/25 Follow Up on Status of Audit Recommendations

June 16, 2025

AUDIT NO. 2509

CITY COUNCIL

Mayor Lisa Borowsky
Barry Graham
Vice Mayor Jan Dubauskas
Adam Kwasman
Kathy Littlefield
Maryann McAllen
Solange Whitehead



June 16, 2025

Honorable Mayor and Members of the City Council:

Enclosed is the FY 2024/25 *Follow Up on Status of Audit Recommendations* report, which was included on the Council-approved FY 2024/25 Audit Plan. This report presents the auditor-determined status of 142 audit recommendations from audits issued between FY 2021/22 and 2024/25. This annual report encompasses a 3-year history plus about 10 months of the current fiscal year's audit recommendations.

Overall, 97% of audit recommendations have been substantially addressed or in the process of being addressed, with their status noted as implemented, partly implemented, or in progress. This fiscal year, auditors conducted follow-ups on 12 audits, with a total of over 70 recommendations. A higher percentage of recommendations are in progress, primarily due to changes in key personnel or systems that impact the ability to implement the recommendations.

The report attachments provide summarized recommendation statuses by department or division and by audit report. Detailed status reports for all audit follow-ups completed this fiscal year are also attached. If you need additional information or have any questions, please contact me at (480) 312-7851.

Sincerely,

Lai Cluff, CIA
Acting City Auditor

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RESULTS

This annual report of Follow Up on Status of Audit Recommendations encompasses a 3-year history plus about 10 months of the current fiscal year (FY), with approximately 142 audit recommendations issued between FY 2021/22 and FY 2024/25.

Implemented, In Progress or Partly Implemented

As shown in the graphic, for the recommendations issued this year and the last 3 fiscal years, about 50% of audit recommendations have been implemented, 8% are partly implemented, and another 32% are in progress.

Compared to prior fiscal years, the percentage of recommendations *In Progress* has increased in the past 2 years. Two primary factors contributing to higher percentages of *In Progress* status: a) personnel changes in key positions responsible for implementing the recommendations, and b) information technology changes that postponed implementation until full system implementation.

Figure 1. Implementation Status, with 3-year History.

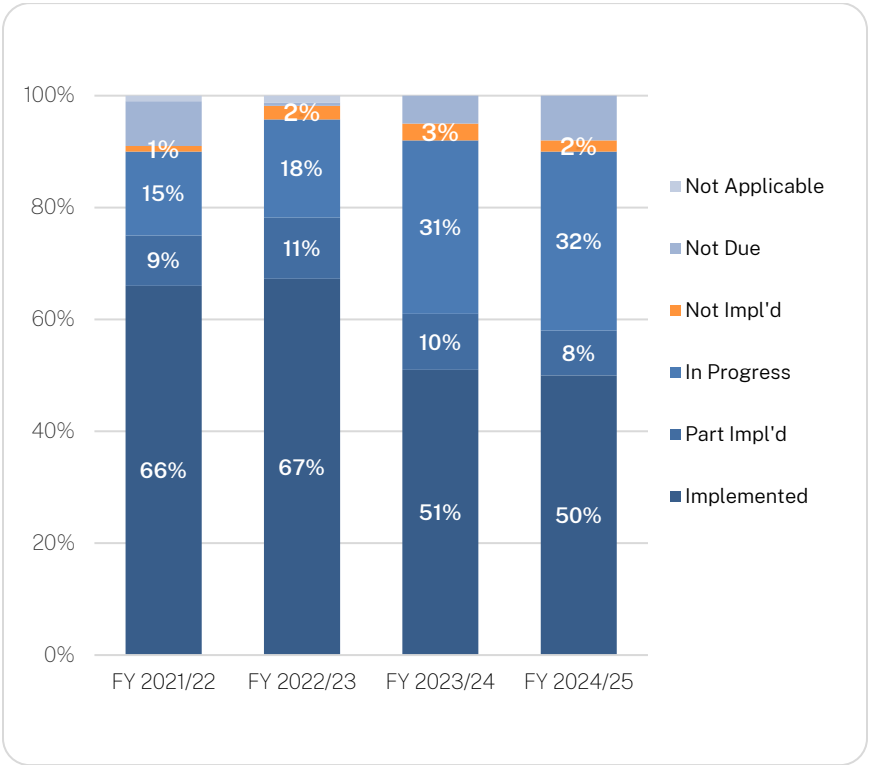
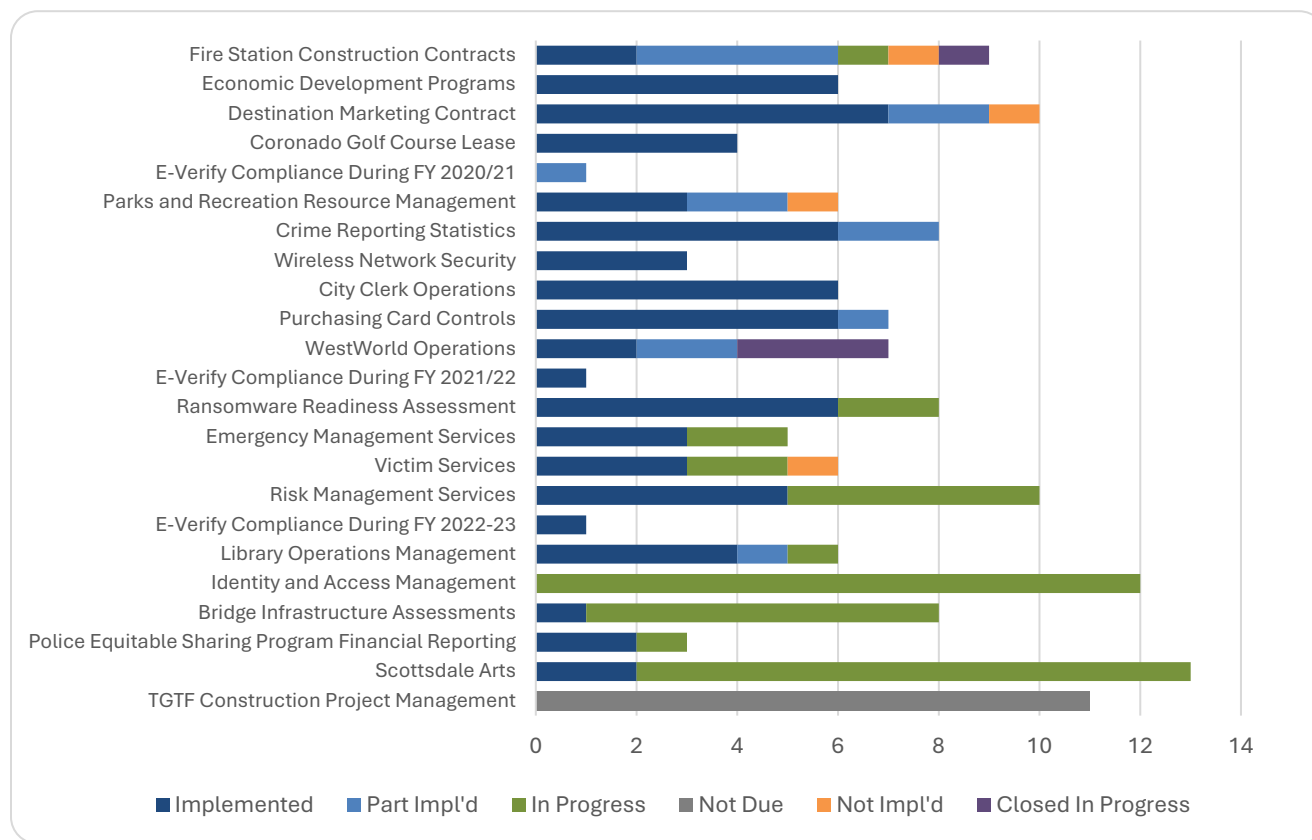


Figure 2 on page 3, provides an overview of recommendation statuses by audit, for audits completed in the current fiscal year and the three prior fiscal years.

(continued on next page)

Figure 2. Recommendation Status by Audit, FY 2021/22 through FY 2024/25.



FY 2024/25 Follow-ups

During this fiscal year, auditors performed follow-ups of audit recommendations from 12 audits issued between 2021 and 2024, which included over 70 individual recommendations.

Two audits were closed:

- Crime Reporting Statistics, Audit 2007** – All recommendations are now implemented or partially implemented for this audit issued in April 2022. Implementation of most of the recommendations was put on hold due to the transition to a new Records Management System, which required the Police Department to re-certify as a NIBRS reporting agency through the Arizona Department of Public Safety. It was a lengthy process and the Department worked closely with its system vendor to refine its crime reporting process and improve data accuracy.
- WestWorld Operations, Audit 2209** – This audit was issued in November 2022, with multiple changes in General Managers and organizational structure since that time. Several audit recommendations relating to analyzing operating costs and facility usage, and market comparison of rates and rate structure are still in progress and pending the department's strategic plan development. Given significant changes in leadership and organizational structure since our audit, we are closing follow-ups for this audit with an "In-Progress" status for several pending recommendations. These topics will be reviewed again in a future audit, once the department has implemented changes.

Audits making progress towards full implementation:

- **Ransomware Readiness Assessment, Audit 2303** – The IT department has worked to implement the recommendations identified by the audit. Most recommendations were completed this fiscal year, with a couple still in progress.
- **Police Equitable Sharing Program, Audit 2415** – Two of the three recommendations were implemented this year, and the department continues to work on refining changes to its tracking tool.
- **Emergency Management Services, Audit 2307** – The Emergency Manager made significant progress in implementing the audit recommendations, including updating and obtaining Council approval for the Emergency Operations Plan.

The attachments below include:

- A summary of the statuses by audit report and by fiscal year for audits issued in the last 3 fiscal years and the current year.
- Detailed status descriptions for each audit reviewed this fiscal year.

Additionally, recommendation status are available through an interactive dashboard available on our website: [City Auditor | City of Scottsdale \(scottsdaleaz.gov\)](#) → [Follow Ups Dashboard](#)

Attachments:

- [A – Status by Audit Report and Fiscal Year](#)
- [B – Detailed Status Report](#)

Attachment A: Status by Audit Report and Fiscal Year

FY Publishe	Audit#	Audit Name	Impl'd	In Progress	Part Impl'd	Not Impl'd	Not Applicabl	Not Due	Total
2021									
	2003	Police Technology Services	5						5
	2008	Fleet Operations	3		4	1			8
	2009	Ambulance Services Contract	5	1	3				9
	2106	Network Security Audit	4	1					5
	2107	Fire Station Construction Contracts	2	2	4	1			9
	2108	Code Enforcement Operations	6						6
	2109	Housing Rehabilitation and Repair Programs	7						7
	FY Totals		32	4	11	2			49
2022									
	2007	Crime Reporting Statistics	6		2				8
	2113	Coronado Golf Course Lease	4						4
	2114	Economic Development Programs	6						6
	2202	E-Verify Compliance During FY 2020/21			1				1
	2203	Wireless Network Security	3						3
	2206	Destination Marketing Contract	7		2	1			10
	2207	City Clerk Operations	6						6
	2208	Parks and Recreation Resource Management	3		2	1			6
	FY Totals		35		7	2			44
2023									
	2205	Purchasing Card Controls	6		1				7
	2209	WestWorld Operations	2	3	2				7
	2302	E-Verify Compliance During FY 2021/22	1						1
	2303	Ransomware Readiness Assessment	6	2					8

Attachment A: Status by Audit Report and Fiscal Year

FY Published	Audit#	Audit Name	Impl'd	In Progress	Part Impl'd	Not Impl'd	Not Applicable	Not Due	Total
2024	2307	Emergency Management Services	3	2					5
	FY Totals		18	7	3				28
	2305	Victim Services	3	2		1			6
	2306	Risk Management Services	5	5					10
	2402	E-Verify Compliance During FY 2022-23	1						1
	2403	Identity and Access Management		12					12
	2406	Library Operations Management	4	1	1				6
	2407	Bridge Infrastructure Assessments	1	7					8
	FY Totals		14	27	1	1			43
2025	2204	TGTF Construction Project Management						11	11
	2410	Scottsdale Arts	2	11					13
	2415	Police Equitable Sharing Program Financial Reporting	2	1					3
	FY Totals		4	12				11	27
Grand Total			103	50	22	5		11	191

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
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2007 Crime Reporting Statistics

Issued: **4/14/2022**

1A	<p>The Police Chief should require staff to clarify reporting procedures to ensure consistency in disposition coding, eliminating other options that may lead to incorrect coding, and add quality review procedures to identify potentially incorrect or unreported offenses. Additionally, work with other jurisdictions to develop a method to communicate arrests made for each other's warrants so that NIBRS clearances are complete.</p>	<p>Aug 2022: The department reported that its new records management system (RMS) transition is still in progress, with on-site training starting this month. The mandatory data collection points will be incorporated into staff training. In addition, the department reported that it has presented the FBI/CJIS Advisory Policy Board with an August meeting discussion topic on warrants, arrests and communication to allow the most accurate NIBRS clearances. Jan 2023: The department is in the process of recertifying as a NIBRS agency after its transition to a new records management system. May - Dec 2023: The department continues to work with its software vendor on technical corrections to the system mapping and reporting procedures and working on recertification with the State. April 2024: The department achieved NIBRS certification in Jan 2024 and has submitted its Nov 2022-Jan 2024 crime data to AZDPS for validation. The department continues to make improvements to its validation process and we will review updates to the process during the next follow-up. Sept 2024: The department reported that it is current on all reportable data. It is reviewing submission processes with its vendor and state partners. Formal quality assurance protocols will be developed when this review is completed. Jan 2025: Quality assurance protocols are under development. June 2025: The Department has created a reporting compliance Dashboard in its new Records Management System to identify potential errors and developed guidance for clearing the errors and warnings.</p>	Implemented	<input checked="" type="checkbox"/>
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Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
1B	The Police Chief should require staff to establish processes to routinely compare SPD incident data to data reported by DPS/NIBRS and evaluate the significance of any differences, such as unreported prior year incidents.	<p>Aug 2022: The department reported that, after its new RMS transition and certification is completed, staff will determine a sustainable review process to compare submitted data and DPS/FBI reported data. Jan 2023: The department is in the process of recertifying as a NIBRS agency after its transition to a new records management system. After certification, the department plans to identify and implement an ongoing process to compare data. May 2023: The department reported that with the transition to the new RMS, it has been unable to upload data to the DPS repository. Once the transition process is completed, the department will evaluate submission results and identify processes to ensure accuracy and completion. Aug - Dec 2023: The department continues to work with the software vendor and DPS to ensure data is correct in both systems. April 2024: The department achieved NIBRS certification in Jan 2024 and has submitted its Nov 2022-Jan 2024 crime data to AZDPS for validation. The department continues to make improvements to its validation process and we will review updates to the process during the next follow-up. Sept 2024: Development of formal processes for ongoing evaluation are in progress. Jan 2025: Quality assurance protocols are under development. June 2025: The Department established a procedure to review coding of violent crimes for accuracy in key elements. Crime reports are prioritized for review based on severity of the crime. Procedures to ensure data transmitted to DPS is accurate and complete have not yet been developed.</p>	Part Impl'd	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
1C	The Police Chief should require staff to complete its review of the statute mapping table and document the reasons and approvals for variances from the DPS statute list.	Aug 2022: The department reported its staff has completed several statute reviews for the new RMS and they are still making corrections and clarifications before the system goes live. Jan 2023: The department is continuing to validate data in the new records management system. May 2023: The department reported that this work continues to be in progress. Aug 2023: The department reports this work is in progress. The department is working with the software vendor as issues are identified during the testing and certification process. Dec 2023: The department continues to work with the software vendor on NIBRS certification with DPS. April 2024: As part of the validation process, the department is evaluating the accuracy of statute mapping. We will review this process in the next follow-up. Sept 2024: The department reported this recommendation is close to completion. Jan 2025: The department has completed the validation process and established procedures to document changes.	Implemented	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
1D	The Police Chief should require staff to document override reasons in the case comments, including the reason for the override.	Aug 2022: The department reported its staff is documenting the override reasons in the current RMS and the new RMS will minimize the number of corrections needed. As well, the department stated the new RMS has a robust auditing system for changes. Auditors will review implementation as the new system transition is completed. Jan 2023: The department reported that it is continuing to monitor processes and determine expected procedures in the new records management system. May - Dec 2023: The department is in the process of NIBRS certification for its new RMS and will reassess override documentation requirements once that is complete. April 2024: The department reports that the new RMS has improved data validation and logging capabilities to track overrides. We will review code override control processes in our next follow-up. Sept 2024: the department is working on creating an internal auditing process to ensure corrections are done accurately. Jan 2025: This work is in progress. June 2025: The Department reported that the new Records Management System logs code changes and edits go through an approval process before submission.	Implemented	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2A	The Police Chief should require staff to create written procedures for the quality review process.	<p>Aug 2022: The department reported that staff to develop written quality review procedures specific to the new RMS. Jan 2023: The department reported that work continues to be in progress. May 2023: The department reported that written procedures are being continuously evaluated as they navigate the new RMS. Aug 2023: This work is ongoing as the department continues to identify processes in its report management system. Dec 2023: The department continues to develop its quality control guidelines and will finalize them after completion of the NIBRS certification process. April 2024: The department continues to develop its written procedures as it works through its validation processes. Sept 2024: Development of formal processes for ongoing evaluation are in progress. Jan 2025: This work is in progress. June 2025: The Department has created a reporting compliance dashboard in its new Records Management System to identify potential errors and has developed guidance for clearing the errors and warnings.</p>	Implemented	<input checked="" type="checkbox"/>
2B	The Police Chief should require staff to evaluate whether the monthly review of duplicate clearances can be eliminated.	<p>Aug 2022: The department reported staff will review the necessity of this task once the new RMS has been implemented. Jan 2023: The department reported it is working through the certification process with its new RMS. Through this process, it hopes to identify whether this monthly review for duplicate clearances is still relevant. May 2023: The department is in the process of NIBRS certification for its new RMS and will be evaluating clearance reporting. Aug 2023: No changes reported. The department will evaluate once certification process is completed. Dec 2023: NIBRS certification continues to be in progress. April 2024: Now that recertification has been completed, the department is working to update its validation procedures. Sept 2024: The department has confirmed that the RMS uses the arrest or exceptional clearance date, whichever comes first, as the clearance date. Clearance updates do not override the originally reported clearance date.</p>	Implemented	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2C	The Police Chief should require staff to establish a UCR code change management process that includes documented requests along with review and approval of the completed change.	Aug 2022: The department reported that internal changes are now being documented through the Cherwell work order system, and a review and verification process will be incorporated. Vendor changes in the new RMS are being documented through vendor communications to the department. Jan 2023: The department is documenting the original request through the work order system, but a review and verification process has not yet been incorporated.	Part Impl'd	<input checked="" type="checkbox"/>
2D	The Police Chief should require staff to provide information on the department's website about the City's crime statistics, whether through internally developed reporting or links to state and federal crime statistics websites. Consider developing a report on current crime statistics illustrating both the previous SRS and the current NIBRS data.	Aug 2022: Auditors confirmed that the department has added links to the DPS dashboard and the FBI Crime Data Explorer on the department's Transparency and Accountability web page.	Implemented	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
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2107 Fire Station Construction Contracts

Issued: **3/24/2021**

1A	The Public Works Director should require CPM to review construction phase services acquired through the Design Consultant to evaluate which services are necessary to be contracted rather than performed internally and the level of the services required. Also, establish guidelines to ensure required services are consistently covered from project to project.	<p>Sept 2021: The City Engineer reported that he is working on developing a list of services that can be used as a template when acquiring design services. Mar 2022: The new City Engineer reported that she is reviewing the audit's recommendations to determine the next steps. June 2022: The department reported the status remains the same as in March. Oct 2022: The City Engineer reported that she will prepare a template to serve as a guide when acquiring construction phase services. Jan 2023: The City Engineer reported this is still in process. May 2023: No changes were reported. Aug 2023: Management did not provide an update. Dec 2023: The City Engineer reported that the department is working on a guide for construction design services for project management. April 2024: The department is working on a guide for architectural/engineering service during construction. Sept 2024: A draft is under review. Completion anticipated end of Oct 2024. Jan 2025: The department developed as guidance, a list of services that should be included in Construction Phase Services.</p>	Implemented	<input checked="" type="checkbox"/>
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Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
1B	The Public Works Director should require CPM to ensure the scope of work described in change orders is consistent with the supporting details.	Sept 2021: The City Engineer reported his staff has been reminded to ensure the change order description is consistent with the scope of work. Also, he reported he is reviewing change orders for completeness and accuracy, and staff procedures are being updated. Mar 2022: The new City Engineer reported that she is reviewing the audit's recommendations to determine the next steps. June 2022: The department reported the status remains the same as in March. Oct 2022: The City Engineer will instruct staff to procure construction phase services with a change order to the existing design contract and to accurately describe the scope of work being added. Jan 2023: The City Engineer reported this is still in process. May 2023: The City Engineer provided direction to project management staff that change orders should accurately describe the scope of work being added.	Implemented	<input checked="" type="checkbox"/>
1C	The Public Works Director should require CPM to revise department policies and procedures to align with Procurement Code requirements for the authorization of large change orders and clarify policies to ensure contracts are not split to avoid requirements.	Sept 2021: The City Engineer reported that procurement policies have been reviewed and are expected to be updated by the Purchasing department. Mar 2022: The new City Engineer reported that she is reviewing the audit's recommendations to determine the next steps. June 2022: The department reported the status remains the same as in March. Oct 2022: The City Engineer will follow up with the Purchasing Director on the Procurement Code requirements. Jan 2023: The City Engineer reported they are working with Purchasing and the City Attorney's office on this Procurement Code requirement. Feb 2023: The City Engineer provided an executed memorandum from the City Manager delegating signature authority for large design and construction change orders requiring his approval by Procurement Code. This authority was delegated to the Public Works Director.	Part Impl'd	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
1D	The Public Works Director should require CPM to evaluate the design contracting process to include construction phase services in the contract's scope of work, rather than adding it later as a change order.	Sept 2021: The City Engineer reported that CPM prefers to add the construction phase services when the design is nearly complete to ensure the design consultant has performed satisfactorily prior to awarding more work.	Not Impl'd	<input checked="" type="checkbox"/>
2A	The Public Works Director should require CPM to establish approval and communication procedures for change orders funded by force account or contingency funds. Also, work with Purchasing and the City Attorney's Office to clarify contract language to define the term "force account" along with its allowable uses and to limit allowable change order add-ons.	Sept 2021: The City Engineer reported the department is working with the City Attorney's office and Purchasing to update contract templates to include a definition of a City contingency or Force Account. He also noted procedures have not yet been updated to cover changes funded by the Force Account or contingency funds. Mar 2022: The new City Engineer reported that she is reviewing the audit's recommendations to determine the next steps. June 2022: The department reported the status remains the same as in March. Oct 2022: The City Engineer will develop a procedure for applying force account funds. Jan 2023: The City Engineer reported this is still in process. May 2023: No changes were reported. Aug 2023: Management did not provide an update. Dec 2023: The City Engineer reported that CPM is working on creating a Contingency Use Authorization Form. Auditors will verify the implementation at the next follow-up. Updates to contract definitions and allowable uses, as well as department procedures are still needed. April 2024: The department is in the process of creating a contingency use authorization form. Sept 2024: The department is working with legal and Purchasing to update contract definitions. Completion anticipated at the end of Dec 2024. Jan 2025: This work is in progress. June 2025: The Department reported that this is expected to be completed in the next status update.	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2B	The Public Works Director should require CPM to establish department policies and procedures to ensure substantial completion contractual requirements are consistently applied and evaluate whether adjustments to contractual requirements may be needed.	<p>Sept 2021: The City Engineer reported the department is working to update its procedures. Mar 2022: The new City Engineer reported that she is reviewing the audit's recommendations to determine the next steps. June 2022: The department reported the status remains the same as in March. Oct 2022: The City Engineer will instruct staff to complete the substantial completion certificates at the appropriate time during construction. Jan 2023: The City Engineer reported this is still in process. May 2023: The City Engineer directed staff via email communications that Substantial Completion forms must be completed by Construction Administration and submitted to project management staff for issuance to the contractor. Policies and procedures relating to substantial completion continue to be under review and have not yet been updated. Aug 2023: Management did not provide an update. Dec 2023: The department is now using a template form for issuing substantial completion certificates. Development of internal procedures for evaluating substantial completion and ensuring that they align with standard contract requirements continue to be in progress. April 2024: The department reported that substantial completion-related procedures will be included in a future revision of the Project Management and Construction Administration manuals. Sept 2024: In progress; completion anticipated by end of Oct 2024. Jan 2025: The City Engineer provided further direction to staff to ensure contract requirements are applied consistently. Policies and procedures will be updated when the rest of the PM manual is updated.</p>	Part Impl'd	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2C	The Public Works Director should require CPM to establish policies and procedures for project managers to document causes for delays as they occur, including communications with the contractor regarding the causes and length of delays.	Sept 2021: The City Engineer reported the department is working to update its procedures. Mar 2022: The new City Engineer reported that she is reviewing the audit's recommendations to determine the next steps. June 2022: The department reported the status remains the same as in March. Oct 2022: The City Engineer will instruct staff to properly document contract time extensions. Jan 2023: The City Engineer reported this is still in process. May 2023: The City Engineer directed project management staff to notify the contractor in writing as projects approach the end of the contract time, and require any time extension requests to be submitted in writing and formally approved or rejected by Construction Administration staff. Policies and procedures have not yet been updated.	Part Impl'd	<input checked="" type="checkbox"/>
2D	The Public Works Director should require CPM to clarify and/or enforce policies and procedures related to the design process, including monitoring deadlines and tracking review comments.	Sept 2021: The City Engineer reported the department is working to update its procedures. Mar 2022: The new City Engineer reported that she is reviewing the audit's recommendations to determine the next steps. June 2022: The department reported the status remains the same as in March. Oct 2022: The City Engineer will review this finding further for clarification and action. Jan 2023: The City Engineer reported this is still in process. May 2023: No changes were reported. Aug 2023: Management did not provide an update. Dec 2023: This recommendation is in progress. April 2024: The City Engineer reported that a procedure will be issued to ensure that the design tracking sheet is being used. Sept 2024: The City Engineer provided direction to staff on monitoring design schedules and plans to update related processes in the Project Management Manual. Updates to the Manual are expected to be completed in June 2025.	Part Impl'd	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2E	The Public Works Director should require CPM to update department policies and procedures clarifying records retention requirements and establishing quality control steps to ensure project files are complete at project closeout.	Sept 2021: The City Engineer reported the department is working to update its procedures. Mar 2022: The new City Engineer reported that she is reviewing the audit's recommendations to determine the next steps. June 2022: The department reported the status remains the same as in March. Oct 2022: The City Engineer will review this finding further for clarification and action. Jan 2023: The City Engineer reported this is still in process. May 2023: No changes were reported. Aug 2023: Management did not provide an update. Dec 2023: The City Engineer reported that a comprehensive update of department policies and procedures is needed. We will review progress at the next follow-up, with development of the construction administration manual being high priority due to anticipated retirements of key personnel. April 2024: The City Engineer is working to update procedures to clarify record retention and project close out. Sept 2024: The City Engineer plans to submit a budget request for Project Management software to aid with record retention and documentation. Updates to project management manual is anticipated to be completed end of June 2025. Jan 2025: A FY 2026/27 budget request for Project Management software to aid with record retention and documentation has been submitted. Updates to procedural manuals are on hold pending potential technology changes.	In Progress	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
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2209 WestWorld Operations

Issued: **11/4/2022**

1A	WestWorld management should develop a sliding scale for discounting facility rates based on the amount of other related guaranteed revenues and prepare and retain analyses that support additional discounts provided.	May 2023: The new WestWorld General Manager is evaluating strategies for addressing the audit recommendation and will be developing a plan this summer to include research of similar facilities and identify the best approach to incorporate indirect costs in event cost evaluations. Aug 2023: Due to recent changes in WestWorld management, this recommendation remains in progress. Dec 2023: The department is evaluating WestWorld rates and fees and has requested funding for a rates and fees study in the upcoming year. April 2024: Additional funding for a rates and fees study was not authorized through the FY 2024/25 budget process. A new General Manager was hired in March and will be working on rates and fees evaluation. Sept 2024: A new GM came on board at the end of Sept and will be reviewing this recommendation. Jan 2025: WestWorld is in the process of strategic planning exercises that will evaluate this recommendation. June 2025: Work on the WestWorld strategic plan continues.	In Progress	<input checked="" type="checkbox"/>
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Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
1B	WestWorld management should evaluate ways to include the routine event services into facility rates, such as telephone and internet, or require guaranteed minimums, such as horse stall counts, to streamline the operational and billing processes.	<p>May 2023: The new WestWorld General Manager is evaluating strategies for addressing the audit recommendation and will be developing a plan this summer to include research of similar facilities and identify the best approach to incorporate indirect costs in event cost evaluations. Aug 2023: Due to recent changes in WestWorld management, this recommendation remains in progress. Dec 2023: Management reported that they recently tested combining some basic equestrian event fees into the overall facility use fee, such as telephone, internet, and restroom cleaning. Initial feedback was positive, and the department plans to further evaluate the impact of this potential change on overall rental rates. April 2024: A new General Manager has been hired and will be working on an evaluation of inclusive facility rates. Sept 2024: A new GM came on board at the end of Sept and will be reviewing this recommendation. Jan 2025: WestWorld is in the process of strategic planning exercises that will evaluate this recommendation. June 2025: Management reported that it is piloting using all-inclusive rates on one annual event and based on the outcome will identify next steps.</p>	Part Impl'd	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
1C	WestWorld management should conduct a more thorough RV rate analysis including other event facilities and the local market area. As well, evaluate whether RV fees are needed to address no-shows and extensive cleanup activities.	May 2023: Effective FY 2023/24, RV rates will increase from \$35 per night to \$50. The new WestWorld Business Manager will evaluate implementing no-show and clean-up fees. Aug 2023: Due to recent changes in WestWorld management, this recommendation remains in progress. Dec 2023: The department reported they have transitioned RV rentals to ActiveNet, the Parks & Recreation reservation system, which is expected to streamline the reservation process and improve cash handling. Auditors will follow-up on evaluation of no-show and cleanup fees at the next update. April 2024: Moving RV reservations to ActiveNet has allowed the department to charge no-show and excessive cleanup fees. Current WestWorld RV Rules and Regulation reflect the updated policies and fees.	Implemented	<input checked="" type="checkbox"/>
1D	WestWorld management should use full-cost calculations when developing facility rates and fees. These full-cost rates should then be evaluated against the competitive market rate limitations before recommending rates and fees for City Council approval.	May 2023: The new WestWorld General Manager is evaluating strategies for addressing the audit recommendation and will be developing a plan this summer to include research of similar facilities and identify the best approach to incorporate indirect costs in event cost evaluations. Aug 2023: Due to recent changes in WestWorld management, this recommendation remains in progress. Dec 2023: The department reported that this recommendation will be evaluated as part of the requested rates and fees study. April 2024: Additional funding for a rates and fees study was not authorized through the FY 2024/25 budget process. A new General Manager was hired in March and will be working on rates and fees evaluation. Sept 2024: A new GM came on board at the end of Sept and will be reviewing this recommendation. Jan 2025: WestWorld is in the process of strategic planning exercises that will evaluate this recommendation. June 2025: A full cost analysis has not been completed and WestWorld will evaluate its rates and fees as part of its strategic plan development.	In Progress	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2A	WestWorld management should calculate and report facility utilization rates as percentage of available capacity to allow for more comprehensive monitoring of usage and assist with planning and marketing efforts.	May 2023: The new WestWorld General Manager reported that the recently hired Business Manager is investigating technology solutions to assist in implementing this recommendation. Aug 2023: Due to recent changes in WestWorld management, this recommendation remains in progress. Dec 2023: The department reported that this recommendation will be evaluated once a new General Manager is selected. It will be reviewed along with the rates and fees analysis and a strategic plan for WestWorld. April 2024: A new General Manager was hired in March and this recommendation is in progress. Sept 2024: WestWorld is researching the technology tools to accomplish this. Jan 2025: WestWorld is in the process of strategic planning exercises that will evaluate this recommendation. June 2025: Facility usage rates have not yet been reported. Management continues to work on identifying capacity for the WW event spaces and will develop target occupancy rates in its strategic plan.	In Progress	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2B	WestWorld management should obtain and implement technology systems with input and processing controls for facility management and event scheduling. Ensure that the systems include reporting capabilities to streamline the billing process.	May 2023: The new WestWorld General Manager reported that the recently hired Business Manager is investigating technology solutions to assist in implementing this recommendation. Aug 2023: Due to recent changes in WestWorld management, this recommendation remains in progress. Dec 2023: RV reservations and Feed & Bedding point of sale have been moved to a new system and the department expects that this change will result in process improvements. Identifying solutions for improving facilities management and event scheduling continue to be in progress. April 2024: The department reported the transition of RV reservations and Feed & Bedding to ActiveNet has streamlined processes. They continue to work on improving scheduling and are also looking into automated parking systems. Sept 2024 & Jan 2025: WestWorld is researching the technology tools to accomplish this. June 2025: Improvements to the RV Reservations and Feed & Bedding processing were completed, and Management is working on improving the work order system to ensure accurate and efficient billing.	Part Impl'd	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2C	WestWorld management should ensure the WestWorld website is updated to provide better customer service. Specifically, provide an online RV reservation system as well as adding maps of rentable event spaces along with key features and rental fees.	May 2023: The new WestWorld General Manager reported that the recently hired Business Manager is investigating technology solutions to assist in implementing this recommendation. Aug 2023: Due to recent changes in WestWorld management, this recommendation remains in progress. Dec 2023: The development of a new website is in progress. RV reservations have been migrated to the ActiveNet system and Community Services is in the process of implementing online reservation functions. April 2024: The development of a new website is in progress. Sept 2024: RV rentals can now be requested through an online form. The WestWorld website project is expected to launch by the end of 2024. Mar 2025: The new WestWorld website provides information on rentable event spaces. Availability of RV reservations can also be viewed. Forms for requesting event bookings or reservations can be submitted online.	Implemented	<input checked="" type="checkbox"/>

2303 Ransomware Readiness Assessment

Issued: **6/15/2023**

1A	Maintaining Information Technology Continuity of Operations and Disaster Recovery Plans. (Specific recommendations are confidential)	Dec 2023: The department is working to develop a centralized prioritization strategy of critical systems and applications across all city departments. IT is working with city departments to verify asset inventories, identify critical systems, communication lines, backup strategies, and other information to develop its cybersecurity strategies and incident response playbooks. April 2024: The department continues to work towards implementing this strategy and estimates completion in October 2025. Sept 2024: The IT department has implemented a process to obtain/identify critical systems throughout the city, including meeting with departmental personnel to conduct a business impact analysis.	Implemented	<input checked="" type="checkbox"/>
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Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2A	Adoption and implementation of an enterprise Security Architecture Plan. (Specific recommendations are confidential)	Dec 2023: A cybersecurity strategy plan is in development. The department has created roadmap, with goals for the implementation of audit recommendations. April 2024: The department continues to work towards implementing this strategy and estimates completion in October 2025. Sept 2024: The IT Department has adopted the NIST Cybersecurity Framework as their IT standard of choice and has updated their IT security policies, including developing detailed Technical Security Controls.	Implemented	<input checked="" type="checkbox"/>
3A	Incident Response Plan (Specific recommendations are confidential)	Dec 2023: IT Security is working on an overall IT incident management framework. April 2024: Efforts are ongoing and the department is currently evaluating applications that can be used to help manage response plans. Sept 2024: IT has developed an Incident Management Plan along with playbooks to be used as guides for responding to an event.	Implemented	<input checked="" type="checkbox"/>
4A	Alignment of responsibilities and communication between central IT and city departments. (Specific recommendations are confidential)	Dec 2023: The department reported they are working with Communications, Risk Management, and city leadership to establish communications processes that will be included in the IT Security Incident Management Plan. April 2024: This work is in progress and the department estimates completion by end of the fiscal year. Sept 2024: This recommendation is in progress. Jan 2025: Updates to the Incident Response Plan are in progress. May 2025: The Department has updated Incident Response Plan to add additional items/processes for RRA response and has developed communication templates for use during a ransomware event.	Implemented	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
5A	Accurate and complete asset inventories and logs. (Specific recommendations are confidential)	Dec 2023: The department reported that various IT units are working on implementing the recommendations. It is in the process of verifying asset inventories and is developing an application portfolio program to track all digital assets. Help desk ticketing and major incident processes are under review. April 2024: Efforts are ongoing. Sept 2024: The IT department has developed and updated policies/procedures to reflect the City's current IT environment.	Implemented	<input checked="" type="checkbox"/>
6A	Access management (Specific recommendations are confidential)	Dec 2023: The department has acquired a new application for privileged access management, including third-party access and is working to develop the related policies. April 2024: This work is in progress. Sept 2024: IT has updated account management policies and procedures to help ensure consistency across the enterprise. Auditors will review additional processes and controls over third party management and periodic review of access as part of the IAM audit follow-ups.	Implemented	<input checked="" type="checkbox"/>
7A	Backup and restoration procedures. (Specific recommendations are confidential)	Dec 2023: The department reported that reviews of central backup strategies and local department backup processes are in progress. The new Enterprise Systems Engineering Manager will be performing a comprehensive review of the IT backup environment. April 2024: The department continues to work on evaluating and updating its backup policies, including extending backups timeframe for all essential city data and testing it for restoration. Sept 2024: This work is in progress. The backup policy has been updated and the department is working on developing and implementing a 90-day backup plan. It is also working with departments that perform their own backup. Jan 2025: Work with City departments to enhance backup capabilities is in progress. May 2025: The Department has added new backup infrastructure and continues to work with City Departments to develop/expand their backup capabilities.	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
8A	Communications during a ransomware event. (Specific recommendations are confidential)	Dec 2023: The department reported that it is working with the Office of Communications to review and update AR102 - Social Media and Social Networking to address the recommendation. Training needs will be evaluated once the AR has been updated. April 2024: Updates to AR 102, Social Media and Social Networking, are being reviewed and expected to be finalized by 6/30/2024. Sept 2024: The AR has been updated and the revisions are pending review and approval. Jan 2025: Revision to the AR have been finalized and training options are being reviewed. May 2025: The Department continues to work on the recommendation with approval of revisions to AR 102 pending and development of a training program.	In Progress	<input type="checkbox"/>
2305 Victim Services			Issued:	9/6/2023
1A	The Deputy City Attorney should work with the Police Department to ensure that preconviction rights forms are being consistently completed and/or provided to Victim Services in a timely manner.	April 2024: Victim Services has asked the Police Department supervisors to ensure the preconviction rights form is properly completed. It is also developing a training video to assist with this effort. Sept 2024: The department developed a mandatory training video on the victim's rights form for all police officers, police aides, and civilian investigators. The video was rolled out in September through Scottsdale University.	Implemented	<input checked="" type="checkbox"/>
1B	The Deputy City Attorney should by default, accept unsigned requests to invoke victim rights on forms provided by Police, until otherwise directed by the victim.	April 2024: The department will not be accepting unsigned forms due to logistical challenges. Instead, it is working with the Police Department to improve form completion.	Not Impl'd	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
1C	The Deputy City Attorney should work with Information Technology staff to implement system changes capturing advocacy activities in a manner that would allow management to routinely verify completion of required services, such as hearing notifications.	April 2024: The department indicated that changes cannot be implemented until the new SPARKs system is deployed, which is expected to be in the fall of 2024. Sept 2024: The department will work on this recommendation once the new system is in production. Feb 2025: The new system is live but being fine-tuned. We will verify changes in the next quarterly follow-up. June 2025: The Department reported they are working on system enhancements and are considering additional report options to better capture advocacy activities allowing for the verification of services delivered.	In Progress	<input type="checkbox"/>
1D	The Deputy City Attorney should offer web-based options for victims to provide or update contact information and complete other victim services forms.	April 2024: The department has requested City IT add this capability to the website. Sept 2024: The department's technology staff is following-up with the web IT team on the requested changes to web-based functions. Feb 2025: This work is in progress. A form has been developed and is being tested. June 2025: Online forms have been implemented that allow victims to invoke their rights and update their contact information.	Implemented	<input checked="" type="checkbox"/>
2A	The Deputy City Attorney should work with technology staff to establish validation procedures to ensure data transfers are complete and data entry errors are minimized. As well, evaluate ways to streamline the notification process through automation.	April 2024: The department indicated that changes cannot be implemented until the new SPARKs system is deployed, which is expected to be in the fall of 2024. Sept 2024: The department will work on this recommendation once the new system is in production. June 2025: The new system appears to contain more data entry controls than the prior system. Procedures to ensure data transfers are accurate and complete are in progress.	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2B	The Deputy City Attorney should identify all data fields containing privileged information, evaluate appropriate access to such data for compliance with statutory requirements, and make changes to user roles and access rights accordingly.	April 2024: The department reported that they will turn off access to users in the developer/programmer role when it is no longer needed. In future status updates auditors will review whether data fields containing privileged data have been identified and role-based access policies align with statutory requirements. Sept 2024: The department reported changes to access policies are being implemented in their new system. June 2025: Enhancements to the system have been made to better identify privileged/private victim information. The department also reported that a plan is in place to further limit access to victim data by IT Staff after system enhancements are completed.	Implemented	<input checked="" type="checkbox"/>

2306 Risk Management Services

Issued: **11/3/2023**

1A	The Risk Management Director should adopt a risk-based safety inspection plan that considers resource availability, risk exposures, third-party inspections, and historical trends. Make necessary updates to Administrative Regulations and the City Safety Plan to ensure consistent policies regarding ownership of periodic inspection responsibilities. Also, adopt documentation standards for reporting inspection results and post-inspection activities to address recommended remediation.	May 2024: The department reported it is adopting a risk-based approach to inspections that will consider facility size, occupancy, housed chemicals or substances, type of work, and risk profile. It continues to work on updating the building inspections AR and the City Safety Plan. Sept 2024: This recommendation is in progress. The department is in the process of hiring a new Safety Manager. Jan 2025: The department has implemented a risk-based approach to building inspections. Responsible departments are given 30 days to correct any noted issues. Safety & Risk will continue to work towards updating the AR and City Safety Plan. June 2025: No updates were reported.	In Progress	<input type="checkbox"/>
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Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
1B	The Risk Management Director should provide additional guidance to departments on monthly inspection requirements, including feedback on the quality of inspection tools/ checklists being used. Identify facilities with gaps in inspection coverage and work with departments to ensure routine inspections are completed. Establish monitoring procedures to routinely verify that inspections are being completed.	May 2024: The department is developing a consolidated checklist for monthly inspections, will be providing it electronically through a new software application. Also, the department continues to work on updating Administrative Regulation for facility safety inspections. Sept 2024: This recommendation is in progress. The department is in the process of hiring a new Safety Manager. Jan 2025: Safety inspections are being performed by the Safety and Training Manager along with the safety manager for each area. As processes are finalized, the department will update the AR requirements and City Safety Plan. June 2025: No updates were reported.	In Progress	<input type="checkbox"/>
1C	The Risk Management Director should establish quality review procedures for Job Safety Analysis to ensure that 1) similar job hazards are consistently and adequately addressed across different city departments, 2) JSAs are aligned with the identified OSHA requirements for that position, 3) high-risk jobs have been identified, safety analyses have been completed and are regularly reviewed and updated.	May 2024: The department reported updating the Job Safety/Hazard Analysis form that requires Safety Manager or Safety coordinator review. This new form is being rolled out to departments. We will review the form and quality review process when they are available at a future status update. Sept 2024: This recommendation is in progress. The department is in the process of hiring a new Safety Manager. Jan 2025: This work is in progress. June 2025: No updates were reported.	In Progress	<input type="checkbox"/>
2A	The Risk Management Director should adopt a structured approach for reviewing workers' compensation injuries, including ensuring that requested root-cause analysis are completed.	May 2024: A city-wide Injury Review Board comprised of representatives from various departments reviews workers' compensation injuries has been established. The board determines which claims need a root cause analysis completed.	Implemented	<input checked="" type="checkbox"/>
2B	The Risk Management Director should establish procedures to ensure complete ICA claim number data.	May 2024: An automated reports identifies claims without an ICA claim number. When a number is missing, the department forwards an ICA form to the applicable employee to notify them of their rights.	Implemented	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2C	The Risk Management Director should formalize policies and procedures for workers' compensation claims processing. Also, establish processes for routine quality reviews of claims and document the review.	May 2024: The department has updated policies for workers' compensation claims processing.	Implemented	<input checked="" type="checkbox"/>
2D	The Risk Management Director should establish a citywide emergency action plan based on OSHA standards and include guidance to department on evacuation procedures training and drills. Also, increase engagement of the City Safety Committee by coordinating more frequent meetings to facilitate collaboration.	May 2024: This work is in progress. Risk has established a committee to begin drafting an emergency action plan. Sept 2024: The department is working to establish a comprehensive EAP for the One Civic building and City Hall. Jan 2025: This work is in progress. June 2025: No updates were reported.	In Progress	<input type="checkbox"/>
3A	The Risk Management Director should ensure accurate annual reporting of OSHA work-related injuries and evaluate the effectiveness of programs using OSHA incident rates by department.	June 2024: The department's FY 2023/24 annual report calculated the OSHA incident rate for the city and Risk reports that it will work to ensure all OSHA related data is accurately reported. We will follow-up the availability of department-level incident rates in the next status update. Sept 2024: The department has implemented procedures to review OSHA reportable injuries on a monthly basis to improve the accuracy of year-end reporting to OSHA.	Implemented	<input checked="" type="checkbox"/>
3B	The Risk Management Director should capture workers' compensation claim denial data to monitor compliance with ICA requirements.	May 2024: The department has developed a monthly report to track denial of claims. Prior to a claim denial, workers' compensation team reviews the claim during weekly meeting to ensure that the correct determination is being made.	Implemented	<input checked="" type="checkbox"/>
3C	The Risk Management Director should work with the Police Department to evaluate options for assigning a dedicated safety officer. Also, establish standardized training and guidance for departmental safety officers.	June 2024: The department is continuing to discuss options for assigning a dedicated Police safety officer. Standardized training and guidance for departmental safety officers has not yet been developed. Sept 2024: No updates were reported. Jan 2025: This work is in progress. June 2025: No updates were reported.	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2307 Emergency Management Services			Issued: 6/16/2023	
1A	The Emergency Manager should provide the Emergency Operations Plan for City Council review and approval at least every five years, as specified in City Code. Additionally, the EOP should be reviewed annually by the Emergency Manager and the City Manager to ensure the plan, including EOC roster and other details, are up to date.	Dec 2023: Emergency Management has completed an initial review of the EOP, updating all specific names to position titles. The review process continues and the department plans have an updated EOP to the City Manager in Feb 2024. April 2024: The department is making progress towards updating the EOP, including establishing a review team that will meet biweekly. Sept 2024: Feedback from the EOP review team has been received. The department is finalizing the Plan for Council review and approval. Jan 2025: Emergency Management expects the EOP will be completed and presented to Council for approval in May 2025. May 2025: The EOP was approved by City Council in May 2025.	Implemented	<input checked="" type="checkbox"/>
1B	The Emergency Manager should conduct an annual review of all departmental COOPs to ensure that they have been completed and/or updated and to provide direction and feedback to assist with process improvements. As well, Emergency Management should ensure departments are training staff on their COOP and testing and exercising the plan.	Dec 2023: Auditors verified that the department has updated the master contact lists for COOPs. They now receive a termination report from HR to promptly update the COOP contacts. The department reported that they still need to create a plan to periodically review and exercise the COOPs. April 2024: Emergency Management is in the initial stages of creating an Administrative Regulation to guide COOP process and has reached out to Emergency Managers to identify best practices for managing the COOP process. Sept 2024: The COOP AR has been drafted and reviewed, and pending final approval. The EM Coordinator is reviewing the COOPs and developing a training program. Jan 2025: AR 318 has been approved and contains guidance for testing and exercising plans. The EM is meeting with city departments to discuss COOP and NIMS training requirements.	Implemented	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2A	The Emergency Manager should establish procedures to more effectively monitor that training program requirements are being met.	<p>Dec 2023: For newer employees assigned basic NIMS training through Scottsdale University, the department is sending quarterly email reminders to complete assigned training. For existing employees and emergency response personnel, the department continues to look for an effective method of monitoring compliance with training requirements. April 2024: The department continues to send out reminder emails to employees and supervisors regarding training requirements. A newly hired EM Coordinator will be working on developing a process for tracking advanced NIMS training requirements not handled through Scottsdale University. Sept 2024: NIMS/ICS training requirements are being revised to focus on training employees that will be directly involved in incident response. The department is continuing to refine monitoring processes for these requirements. Jan 2025: Emergency Management is meeting with city departments to discuss training requirements and working to finalize the NIMS/ICS training AR. May 2025: The Department is drafting an Emergency Management Training AR and has added advanced NIMS training classes to Scottsdale U to help track training.</p>	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2B	The Emergency Manager should further develop plans for implementing other phases of its training plan. Additionally, the department should create a training plan for educating residents and businesses on emergency preparedness.	Dec 2023: Auditors confirmed that the department has conducted several Emergency Preparedness briefings to residential groups and worked with the SPD Public Private Partnership Committee in Sept of 2023. Informational briefings are conducted upon request and availability of staff. The training plan has not yet been updated or expanded. April 2024: In order to expand training efforts, the department is working towards certifying staff to teach advanced NIMS/ICS courses. Additionally, staff have assisted SUSD in providing training to District administrators. Sept 2024: The Emergency Manager is working towards training certification and collaborating with City and county PIO's on using social media to educate the public. Jan 2025: In addition to participating in community engagement events, Emergency Management is now working the Communications department to create monthly social media posts on emergency preparedness topics for the community.	Implemented	<input checked="" type="checkbox"/>
3	The Emergency Manager should evaluate and further define its role in the special event planning process, including basing level of involvement on the event's risk exposures. Additionally, the department should develop standardized guidance and/or forms for special event contingency planning to help guide the event teams.	Dec 2023: Emergency Management is working to develop special event policies and guidance, including meeting with Public Safety to discuss city-wide special events planning processes. April 2024: Emergency Management continues to participate in large special event planning meetings and will be working towards developing policy/procedural guidance for event producers. Sept 2024: This work is in progress and the department plans to have a draft NIMS/ICS Special Event policy by the end of 2024. Jan 2025: Emergency Management continues to be involved in the planning process for all major special events and is working with Tourism and Events staff to update the special event handbook for emergency preparedness plan requirements. May 2025: The Department is meeting with other city departments and gathering information that will be used to develop standardized special event planning procedures.	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2403 Identity and Access Management			Issued: 6/14/2024	
1	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: The department is in the process of reviewing user and service accounts and following up with city departments. June 2025: The department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>
10	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: The Department is in the process of updating policy requirements including meeting with applicable City Departments to discuss user access review procedures. June 2025: The Department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>
11	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: IT Security is in the process of updating policies pertaining to user access, acceptable use of technology, account management, asset management, system access control, and network security policy. June 2025: The Department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>
12	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: The Department is in the process of updating policy requirements and meeting with applicable City Departments to identify systems capable of utilizing single sign on for authentication. June 2025: The Department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>
2	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: IT Security is working on MFA requirements throughout the City, updating policy for MFA requirements and creating formal procedures to request exclusions from a policy. June 2025: The Department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>
3	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: The department is working with city departments to review critical systems and configuration to develop updated policy requirements. June 2025: The Department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
4	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: The department reported it is working on publishing an account management policy. June 2025: The Department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>
5	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: The department is in the process of updating its policies and configuring tools to strengthen password management. June 2025: The Department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>
6	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: The Department is in the process of updating policy requirements and reviewing user/service accounts, including reviewing requirements with applicable City Departments. June 2025: The Department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>
7	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: IT is evaluating the functionality of its work order ticketing system for managing access changes and expanding system use for departments. June 2025: The Department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>
8	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: Not yet started, the department plans to meet with Audit, PD, and Legal to discuss log retention requirements. June 2025: The Department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>
9	City IT should implement the recommendations identified in the detailed Protiviti report and work with departments to address specific areas that may impact them. Recommendation details are confidential.	Jan 2025: IT is evaluating the functionality of its work order ticketing system for managing access changes and expanding system use for departments. June 2025: The Department continues to make progress. Audit will verify progress at the next update.	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2406 Library Operations Management			Issued: 4/30/2024	
1A	The Library Director should identify key metrics for evaluating program outcomes when implementing new initiatives. Work with the library management system provider to develop reliable methods of measuring the duration of item checkouts and further analyzing hold fulfillment times.	Jan 2025: The library has identified several key metrics to regularly monitor when implementing initiatives, including a monthly and quarterly review of the length of hold fulfillment times. It is evaluating reliable methods of measuring the duration of checkouts. May 2025: Data challenges for evaluating duration of checkouts have not been addressed.	Part Impl'd	<input checked="" type="checkbox"/>
1B	The Library Director should further evaluate the impact auto-renewals, including assessing whether reducing the number of auto-renewals could make more materials available to library users and reduce the number of lost items.	Dec 2025: The library reduced the number of auto checkouts from 6 to 4, and removed the 50-volume purchasing limit for bestselling titles in order to reduce hold fulfillment times.	Implemented	<input checked="" type="checkbox"/>
2A	The Library Director should direct staff to evaluate strategies to increase library branch use, including promoting facility usage. As well, facility rental pricing should be simplified and provided on the library website.	Jan 2025: The Library has provided a link to the Council-approved reservation room reservation rates on the library website. The Library is working with City IT and Communications teams on a website redesign and will continue to improve accessibility to rental pricing information and the reservation system.	Implemented	<input checked="" type="checkbox"/>
2B	The Library Director should direct staff to establish processes to improve accountability for materials removed from the library collection, as well as performing periodic inventory verifications.	Jan 2025: The library has put in place new weeding policies that ensure that a second review is performed of all material selected to be weeded, and done by a separate person from the original "weeder". A spot check is also performed on the weeded books by the Senior Library Manager during their monthly visit. A periodic inventory verification method is still under evaluation. June 2025: A process for periodic inventory verification has not yet been developed. Audit staff will verify the status at the next update.	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
3A	The Library should further develop its staffing model, including identifying key operational functions, assessing the time spent on critical functions and other assigned responsibilities, and using this information to determine optimal staffing needs for each branch.	Jan 2025: The Library is working on analyzing its work schedules and staff workload, as well as program attendance data as it develops staffing standards. It is also evaluating the number and placement of service points and potential scheduling tools to improve efficiency and effectiveness. May 2025: Library management reported that an analysis of staff time spent on critical duties was completed and new staffing standards have been developed. It also identified and reduced underperforming programs and combined service points at two locations.	Implemented	<input checked="" type="checkbox"/>
3B	The Library should use visitor feedback and analyze visitor trends to evaluate optimal operating hours for each branch.	Jan 2025: Along with staffing assessment, the Library is analyzing visitor counts taken from its new system and will be reinstituting its annual customer service survey to ensure patron feedback is incorporated into decision-making. May 2025: Library management analyzed visitor feedback, operational analysis and programming statistics to implement changes in operating hours beginning in July of 2025.	Implemented	<input checked="" type="checkbox"/>
2407 Bridge Infrastructure Assessments			Issued:	6/14/2024
1A	The Transportation & Streets Director should establish monitoring processes to ensure all ADOT inspection reports are received and reviewed in a timely manner. Verify that the most recent inspection reports have been received for all ADOT-inspected structures.	Jan 2025: The Transportation and Streets department reported that it has requested to upgrade or reclassify a position to monitor bridge inspections and work orders. June 2025: A position has been assigned to handle the ADOT inspection reports. Some inspection reports completed in 2024 and 2025 continue to be missing and the department will be working to request these from ADOT. A process for monitoring inspection status is still needed.	In Progress	<input type="checkbox"/>
1B	The Transportation & Streets Director should review the NBIS bridge inventory and determine if two unreported bridges meet reporting requirements; submit structure information to ADOT as determined.	Jan 2025: No updates have been provided on this recommendation. June 2025: No updates on the Pima Rd pedestrian underpass or the Dynamite Rd box culvert were provided. Auditors will follow-up at the next status update.	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
1C	The Transportation & Streets Director should establish procedures for identifying new structures, submitting them to ADOT, and updating information for existing structures.	Jan 2025: The department reported that updated bridge information has been sent to ADOT. Auditors will verify at the next follow-up. June 2025: Auditors requested a copy of bridge data submission. Detailed procedures are pending.	In Progress	<input type="checkbox"/>
1D	The Transportation & Streets Director should establish stronger work order management practices to ensure that work orders are entered for all ADOT recommendations, including improving the quality of the information entered in order to better monitor work order status and completion.	Jan 2025: The department reported that the new work order system is expected to go live in Feb 2025 and data transferred to the new system will be verified in the field. June 2025: The new system is in production, but work orders have not yet been entered. Auditors will review at next follow-up.	In Progress	<input type="checkbox"/>
1E	The Transportation & Streets Director should follow-up on deferred work orders.	Jan 2025: The department reported that it is requesting to reclassify a position to monitor bridge inspections and work orders. June 2025: A position has been assigned but work orders have not yet been entered into the new system.	In Progress	<input type="checkbox"/>
1F	The Transportation and Streets Director should clarify roles and responsibilities relating to the review of inspection reports to ensure work is prioritized by risk, including requiring engineering review to assess criticality of inspections with low condition ratings and evaluate the need for larger repair projects.	Jan 2025: No changes reported. Current practices need to be aligned with stated procedures. June 2025: Streets reported that a position has been assigned to manage the inspection reports and procedures will be under development.	In Progress	<input type="checkbox"/>
1G	The Transportation & Streets Director should obtain further assessment of the culvert rated in poor condition and, if needed, work with Capital Project Management to evaluate next steps.	Jan 2025: The department reported that the City Engineer has assessed the Bridge and recommended regular monitoring. Auditors have requested the assessment. June 2025: After review from Engineering in Oct 2024, a CIP project was requested to replace the existing CMP pipe with a multi-barrel concrete box culvert to also address drainage backing up. The project has been rated lower priority and department will continue to monitor the bridge condition.	Implemented	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2A	Public Works Director should work with City departments to define roles and responsibilities over inspection and maintenance of non-NBIS City bridges. As part of the program, inventory non-NBIS bridges and establish a plan for periodic structural assessments.	Jan 2025: The department reported that non-NBIS city bridges will be separately identified in the new Asset Management System. Public Works will work on coordinating maintenance responsibilities. June 2025: No updates were reported.	In Progress	<input type="checkbox"/>
2410 Scottsdale Arts			Issued: 11/8/2024	
1.1	The Tourism and Events Director should, as a new Management Services Agreement is negotiated, recommend to City Council the inclusion of specific performance objectives for the operation of the City-owned facilities. Develop measures for those objectives, such as target facility usage or financial position.	June 2025: Tourism is proposing a 6-month extension of the existing contract expiring this month. Any significant revisions will be addressed in the development of the next contract.	In Progress	<input type="checkbox"/>
1.2	The Tourism and Events Director should recommend for approval in the new Agreement, strategic priorities for arts and cultural events that take into consideration community interests and demand. Periodic community surveys and analysis of ticket sales could be used to evaluate the effectiveness of these efforts.	June 2025: Tourism is proposing a 6-month extension of the existing contract expiring this month. Any significant revisions will be addressed in the development of the next contract.	In Progress	<input type="checkbox"/>
1.3	The Tourism and Events Director should require Scottsdale Arts to regularly assess its rates and fees, including a market analysis of its facility rental rates, and submit them for Council approval.	June 2025: Tourism is proposing a 6-month extension of the existing contract expiring this month. Any significant revisions will be addressed in the development of the next contract.	In Progress	<input type="checkbox"/>
1.4	The Tourism and Events Director should further define requirements for evaluating Scottsdale Arts' progress towards reducing its reliance on City funding, such as clarifying whether restricted contributions should be included. A reasonable approach may be to exclude contributions restricted for long-term projects and restricted endowments.	June 2025: Tourism is proposing a 6-month extension of the existing contract expiring this month. Any significant revisions will be addressed in the development of the next contract.	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2.1	The Tourism and Events Director should develop and recommend to City Council performance measures for key contract objectives and services as part of a newly negotiated Management Services Agreement, including adding clear definitions and methodology for calculating those measures. Also, require performance reports at least on an annual basis to monitor progress towards the achievement of contract goals.	June 2025: Tourism is proposing a 6-month extension of the existing contract expiring this month. Any significant revisions will be addressed in the development of the next contract.	In Progress	<input type="checkbox"/>
2.2	The Tourism and Events Director should clarify the requirement for calculating revenue sharing of Scottsdale Civic Center activities. To simplify the process, consider evaluating revenue sharing based on gross revenues rather than net revenues, similar to other City revenue sharing agreements.	June 2025: Tourism is proposing a 6-month extension of the existing contract expiring this month. The proposed extension contains clarifications to the revenue sharing calculation.	Implemented	<input checked="" type="checkbox"/>
2.3	The Tourism and Events Director should ensure the receipt of reports on the condition of City- owned artwork. Review needed conservation work with Scottsdale Arts to determine if a plan for completing the work has been developed, including items in the Museum collection that may need restoration.	June 2025: Scottsdale Arts submitted a 5-year plan for maintenance and conservation of public art in May. A similar plan for the Museum collection is also needed.	In Progress	<input type="checkbox"/>
2.4	The Tourism and Events Director should determine actions that should be taken when items from the Portable collection are identified as missing, including establishing responsibilities for reporting damage and relocation of portable art placed in City buildings.	June 2025:The Department is in process of developing a process for reporting missing art and actions that will be taken.	In Progress	<input type="checkbox"/>
2.5	The Tourism and Events Director should assess whether the Arts and Cultural Events calendar requirement should be continued or modified. If continued, require more active maintenance of the site and establish performance goals.	June 2025: The proposed contract extension eliminates the requirement for maintaining a cultural events calendar.	Implemented	<input checked="" type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
3.1	The Tourism and Events Director should ensure that Scottsdale Arts provides a separate accounting for these earmarked funds as required in the Agreement and tracks unspent restricted funds. Also, ensure restricted uses are formalized in Financial Participation Agreements or other City contracts.	June 2025: This recommendation is in progress. The next deadline for reporting of earmarked funds will be December 31st in the proposed contract extension (this report was normally due February 1st).	In Progress	<input type="checkbox"/>
3.2	The Tourism and Events Director should Develop a reporting format that captures financial information that will help inform performance evaluations and future funding decisions.	June 2025: Tourism is proposing a 6-month extension of the existing contract expiring this month. Discussions for the future agreement include enhancements to financial reporting.	In Progress	<input type="checkbox"/>
3.3	The Tourism and Events Director should develop a tracking tool for monitoring completion of deliverables and ensuring that required documentation has been provided in a timely manner.	June 2025: The department reported that it has drafted a Contract Management Plan. Implementation of this tool will be reviewed at the next status update.	In Progress	<input type="checkbox"/>
3.4	The Tourism and Events Director should, as a new Management Services Agreement is negotiated, work with the City Attorney's Office to develop and recommend to City Council the inclusion of options for contract remedies when key requirements are not met.	June 2025: The department reported that discussions are underway for inclusion in the next MSA.	In Progress	<input type="checkbox"/>

2415 Police Equitable Sharing Program Financial Reporting

Issued: **8/1/2024**

1.1	The Police Department should work with the federal forfeiture programs to correct reporting of fund revenues and expenditures as needed.	Jan 2025: The department resubmitted its FY 2022/23 ESAC using the audit report as support for the adjusted differences. The revised ESAC has been accepted.	Implemented	<input checked="" type="checkbox"/>
1.2	The Police Department should update the asset forfeiture tracking worksheets to require reconciliation to the MCAO monthly statements, source of reported amounts, and explanation of any differences. Add procedures for completing the worksheets.	Jan 2025: The department continues to develop its asset forfeiture tracking spreadsheet and related procedures. June 2025: Improvement to the tracking spreadsheet allow staff to automate summarization of the account statements. Additional steps for reconciling these amounts to city expenditures are in process.	In Progress	<input type="checkbox"/>

Detailed Follow Up Report - Auditor Determined Status

Rec#	Recommendation	Auditor FollowUp	City Auditor's Status	Closed
2.1	The Police Department should work with Accounting to update financial system codes to facilitate reporting of each forfeiture program’s activities and comply with Equitable Sharing Program requirements.	Jan 2025: The department worked with Accounting to update financial system codes to separate each forfeiture program's activities for future reporting.	Implemented	<input checked="" type="checkbox"/>

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Our Mission

The City Auditor's Office conducts audits to promote operational efficiency, effectiveness, accountability and integrity in City Operations.

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