From: Hoeft, Nicholas (SAO)
To: Sherman, Jordan
Subject: FW: Audit Request Update
Date: Wednesday, November 17, 2021 10:59:00 AM
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Hi Jordan,

I've been making my way through planning almost at a stopping point, I'm still waiting a few items from you and I haven't heard back so please confirm you are receiving my emails.

Pending requests / questions

- **Status of audit recommendations** (see attached) – if you don't know, or think there have been no substantial changes that is okay we might try to build follow up into our plan.
- **Cash locations and authorized petty cash balances –** In the prior audit I was able to work with you and Michael Conjugation to get a list of custodians and petty/imprest/change cash amounts. Could we get an updated list for 2021?
- **Internal Auditor's risk assessment and audit schedule / results –** As part of our audit we like to see what the internal auditor is focusing on, and if there are any results from your audit work that we would consider and potential use to pass on an area as to not duplicate work.
    - Do you have (1) a documented risk assessment / schedule you could provide us; and (2) has there been any formal internal audit reports / audit results?
- **DSA –** Lindsay wanted me to check in with you on the last DSA, I understand the board was meeting end of October and was expected to sign it then, did that happen?
- **Workday access** – Suzie still has not been notified about her access, she is my primary auditor working with me right now it would awesome to get her access first.

New requests / questions

- I saw that City's utility and building permit inspection portals system; hosted by Selection Technologies has migrated to cloud-hosted platform.
    - Q: Did this require any manual moving of data, would this be considered a software conversion?
- Are you aware of any changes or increase in applications/approvals of SCIP loans? Greg brought it up to me he thought he heard somewhere this last year there was a new emphasis on expanding this program?

I'm available for a Teams meeting whenever it would be great to get a few of these answered so we can nail down an audit plan. Thanks Jordan!

Nicholas Hoeft
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From: Hoeft, Nicholas (SAO)
Sent: Friday, November 12, 2021 8:38 AM
To: Sherman, Jordan <Jordan.Sherman@cityofvancouver.us>
Subject: FW: Audit Request Update

Hi Jordan,

I have a few requests for planning.

Workday
I confirmed with my staff that they have not heard about getting access to workday. Specifically Suzie and Greg who had not been on the previous audit. Tyler is on his honeymoon for the next week and a half but may actually have access because he was on the financial audit for 2020.

Cash locations and authorized petty cash balances
In the prior audit I was able to work with you and Michael Conjugation to get a list of custodians and petty/imprest/change cash amounts. Could we get an updated list for 2021?

Bond covenants
Are you aware of any bond covenants?

Internal Auditor's risk assessment and audit schedule / results
As part of our audit we like to see what the internal auditor is focusing on, and if there are any results from your audit work that we would consider and potential use to pass on an area as to not duplicate work. Do you have (1) a documented risk assessment / schedule you could provide us; and (2) has there been any formal internal audit reports / audit results?

DSA
Lindsay wanted me to check in with you on the last DSA, I understand the board was meeting end of October and was expected to sign it then, did that happen?

Thank you for your help Jordan,

Nicholas Hoeft
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From: Hoeft, Nicholas (SAO)
Sent: Thursday, November 4, 2021 2:58 PM
To: Sherman, Jordan <Jordan.Sherman@cityofvancouver.us>
Subject: Audit Request Update

Hi Jordan,

From our conversation I just had a few items that I need for audit planning. The rest we covered during our meeting.

- Results of other audits (claims audit, when it becomes available)
- Status of Accountability audit recommendations (see attached)

Items I will work on

- Workday access – I will work with my staff to check emails (spam folders) and workday log ins to see if they need any more support.

Thank you,

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