To: Sherman, Jordan
Subject: RE: Audit Request Update
Date: Wednesday, November 17, 2021 11:28:09 AM
Attachments: image001.png

Okay Suzie does have access – she didn't tell me and I was still helping her run reports so I figured she didn't have it yet, sorry! Turns our she just didn't understand workday to get the "right" data. We got it figured out.

For the DSA data service agreement, we just need to make sure we have one on file for every entity I am not sure if what their audit schedule is.

From: Sherman, Jordan <Jordan.Sherman@cityofvancouver.us>
Sent: Wednesday, November 17, 2021 11:21 AM
To: Hoeft, Nicholas (SAO) <hoeftn@sao.wa.gov>
Subject: RE: Audit Request Update

External Email

Sorry Nicholas, its been pretty busy.

I have received your other email I apologize for the delay

See my responses below

Jordan Sherman, Internal Auditor
City of Vancouver
Financial and Management Services
(360) 487-8463

From: Hoeft, Nicholas (SAO) <hoeftn@sao.wa.gov>
Sent: Wednesday, November 17, 2021 11:00 AM
To: Sherman, Jordan <Jordan.Sherman@cityofvancouver.us>
Subject: FW: Audit Request Update

CAUTION: This email originated from outside of the City of Vancouver. Do not click links or open attachments unless you recognize the sender and know the content is safe.

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.

Cost allocation plan (partially resolved): we have made changes to water sewer and city wide, I am working to evaluate other cost allocation plans still for other issues that may need to be resolved.

Payroll (partially resolved): we have done work to evaluate the full extent of the error and I have done a sample testing of the new system calculations without error so we are making plans to bring this up with the affected unions.

Fire department (partially resolved): it sounds like they have improved controls and evaluating the possibility of getting a new system

Er&r: (partially resolved): we are trying to see about incorporating asset tracking for small and attractive assets into Workday this is still in process.

Sewer biling(unsure) I haven't followed upon this one yet.

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? I would suggest just requesting that from Michael again.

- **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? I have not documented a formal risk assessment in 2021 nor provided any audit reports. I have identified risks over controls for setting up contract at the airport and following up on past due accounts there we have a policy ready for approval but not implemented yet. Other projects around implementing controls for AP and payroll I can talk in more detail if you are interested. As well as improving tracking/reporting of CED grants.
- **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? Yes I am trying to track down what happened with this. Hopefully I will have an answer soon. Are you planning a DSA audit this year?
- **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. This is in Natasha's queue I will follow up with her. Although I believe Suzie in particular has access. I went through some payroll analytical questions with her and tried to show her workday a bit and I thought she said she was able to log in (had to reset her password though) .

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
Assistant Audit Manager
Office of the Washington State Auditor
(360) 984-4802 | www.sao.wa.gov

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
Assistant Audit Manager
Office of the Washington State Auditor
(360) 984-4802 | www.sao.wa.gov

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,

Nicholas Hoeft
Assistant Audit Manager
Office of the Washington State Auditor
(360) 984-4802 | www.sao.wa.gov