

Highlights

Why We Did This Report

Section 2-112 of the Code of Ordinances requires the city auditor to monitor implementation of audit recommendations and periodically communicate management's progress towards implementing them to the Mayor and City Council.

Audit Report Tracking System Process

City Code requires each department, board, commission or other office audited by the city auditor to submit progress reports to the city auditor every six months on the implementation of audit recommendations until all recommendations are reported as implemented or not implemented.

This reporting is accomplished through the Audit Report Tracking System (ARTS).

ARTS reports indicate whether audit recommendations have been implemented, are in progress, or will not be implemented; and summarize actual or planned actions, timeframes for implementation, and outcomes achieved.

The City Auditor's Office reviews ARTS reports for clarity and whether the responses address the audit recommendations. We do not conduct additional audit work to verify management's responses.

Oversight Tool for City Council

The City Council's oversight is critical to ensuring that audit recommendations intended to improve city operations are implemented. The Audit Report Tracking System (ARTS) process is a tool the City Council can use in this oversight role.

Click [here](#) to view the full report.

To view other audit reports, please visit our website <http://kcmo.gov/cityauditor> and click on Search Audit Reports.

RECOMMENDATION MONITORING REPORT

Implementation Status of Audit

Recommendations Fiscal Years 2016 – 2020

Management Has Not Submitted Required Progress Reports

Management has not submitted progress reports as required for six audits we issued between fiscal years 2016 and 2020. The recommendations in these audits were directed towards improving city programs, activities, and transparency. The status of recommendations in four audits is unknown as no progress reports have ever been submitted. Updated progress reports on two audits with recommendations reported as "In Progress" are past due.

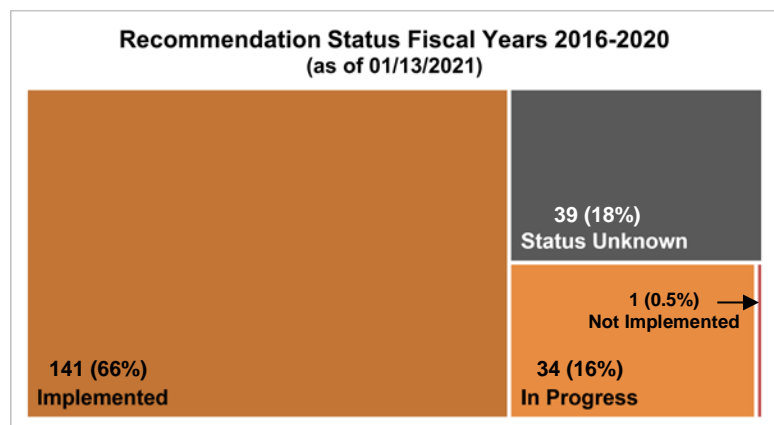
Potential Benefits / Impacts Audit Recommendations

The primary benefits of audit recommendations include government accountability and transparency, reduced costs, increased revenues, strengthened safeguards, and improved services. Between fiscal years 2016 and 2020, the City Auditor's Office issued 45 audits and made 215 recommendations.

These audits and recommendations have an estimated potential *direct* financial impact (increased revenues or decreased costs) of about \$22 million and a potential *indirect* financial impact (improved delivery of services and ensuring appropriate controls in place) affecting about \$425.8 million in public monies or assets.

Benefits / Impacts Can Only Be Gained by Implementing Audit Recommendations

Auditing alone does not directly produce benefits or impacts for the city; they only come from implementation of audit recommendations, which is dependent upon management agreeing to and ultimately implementing them. As of January 13, 2021, management has reported they implemented 66 percent of the 215 audit recommendations we made over the last five fiscal years.



Tables in the full report summarize the status of recommendations by fiscal year and audit report.