



CITY OF ORLANDO

Office of Audit and Evaluation Director

MEMORANDUM

To: Dykes C. Everett, City Attorney

From: Beryl H. Davis, Audit and Evaluation Director

Re: Follow-Up of Review of Fiduciary Risk
(Report No. 05-10)

Date: December 16, 2004

Attached is a summary of the status of recommendations as determined from our follow-up review of the Fiduciary Risk audit (*Report No. 04-23*), issued April 16, 2004. Our review procedures consisted of staff inquiries and a review of the status of the recommendations provided by Department management.

Our follow-up was made in accordance with generally accepted government auditing standards, except that we did not perform substantial tests of evidence supporting responses from the officials responsible for resolving audit findings and recommendations.

All three recommendations contained in the original report have been implemented.

While the recommendations have been implemented, Legal Affairs believes additional actions are necessary to ensure the recommended procedures are effective on a going-forward basis. Legal Affairs anticipates that a current review of the City's involvement with internal organizations is likely to provide some direction toward the development of the appropriate needed additional actions.

We wish to thank the officials and personnel of Legal Affairs for their cooperation and prompt response to the follow-up request.

Jack Sirak, Audit Program Manager, performed this follow-up review.

BHD/jts

Attachment

c: Honorable Buddy Dyer, Mayor
Jose I. Fernandez, Jr., Chief of Staff
Joseph Robinson, Deputy Chief of Staff
Richard L. Levey, AICP, Chief Administrative Officer