



CITY OF ORLANDO

Office of Audit and Evaluation Director

MEMORANDUM

To: Deborah D. Girard, Management, Budget and Accounting Director

From: Beryl H. Davis, CPA, CGFM, Audit and Evaluation Director

Re: Follow-Up Review of Audit of Budget Development, Monitoring and Change Processes (Report No. 05-12)

Date: December 17, 2004

Attached is a summary of the status of recommendations as determined from our follow-up review of the Audit of Budget Development, Monitoring and Change Processes (*Report No. 03-13*), issued June 17, 2003. Also attached is a copy of your Updated Response to Budget Audit Report.

Our procedures consisted of a review of the status of the recommendations provided by Management, Budget and Accounting Department management (MBA). 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.

Seventeen of the 34 recommendations contained in the original report have been implemented; six have been partially implemented; and five are planned for implementation. Four recommendations have not been implemented. Two recommendations were referred to the General Administration Department and will be followed up in the future.

We will follow up on the status of all recommendations not fully implemented during our annual review of open recommendations in all City departments.

Mona Mellon, Audit Program Manager, performed this follow-up review.

We wish to thank the officials and personnel of the Management, Budget and Accounting Department for their cooperation during this follow-up review.

BHD/am

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
G. Michael Miller, Chief Financial Officer
Kevin J. Edmonds, General Administration Director
Alan Oyler, Interim Public Works Director