



CITY OF ORLANDO

Office of Audit Services and Management Support

MEMORANDUM

To: Lisa E. Early, Families, Parks and Recreation Director
 Conrad C. Cross, Chief Information Officer

From: Beryl H. Davis, CPA, CGFM, Director
 Office of Audit Services and Management Support

Re: Follow-Up Audit of CLASS Application System (Report No. 08-04)

Date: December 17, 2007

Attached is a summary of the status of recommendations as determined from our follow-up review of the Audit of CLASS Application System (*Report No. 07-07*), issued February 2, 2007. Our review procedures consisted of staff inquiries, examination of certain documents and a review of the status of the recommendations provided by 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 the replies from the officials responsible for resolving audit findings and recommendations. Two of the recommendations were directed to the Office of Audit Services and Management Support by the consultants with whom this audit was co-sourced; we have included the current status of these recommendations in this report.

Fifteen of the 25 recommendations in the original report were implemented, five are partially implemented and the remaining five are planned for implementation. The following table summarizes the status of the recommendations according to the priority noted in the original audit report:

	Number of Recommendations	Number Fully Implemented
High	11	6
Medium	8	5
Low	<u>6</u>	<u>4</u>
Total	25	15

Of the five high-priority recommendations that are not fully implemented, the Families, Parks and Recreation Department plans to fully implement the following four recommendations with a scheduled CLASS application upgrade in December: (1) the elimination of Single Sign-On authentication; (2) utilization of additional functions/modules; (3) further investigation of duplicate customer accounts; and (4) improvement of segregation of duties. Also, the Department has partially implemented the remaining high-priority recommendation to reduce the amount of manual cash collections and has reported that it plans to install a sample receipt sign to alert customers to obtain receipts at cash collecting sites.

We express our thanks to the officials and personnel of the Families, Parks and Recreation Department and the Technology Management Division for their cooperation and prompt response to the follow-up request.

On a City-wide basis the status of all high and medium recommendation not fully implemented are reported to City management quarterly. We encourage the management of the Families, Parks and Recreation Department and the Technology Management Division to fully implement the remaining recommendations.

Emily Rouse, Auditor II, performed this follow-up review under the supervision of Mona Mellon, Audit Program Manager.

BHD/er

Attachment

c: Honorable Buddy Dyer, Mayor
Byron W. Brooks, Chief Administrative Officer
Deborah Girard, Deputy Chief Administrative Officer
Joseph M. Robinson, Chief of Staff
Rebecca W. Sutton, Chief Financial Officer
Kevin J. Edmonds, General Administration Department Director
John A. Matelski, Deputy Chief Information Officer
Rodney I. Williams, Recreation Division Manager
Denise M. Aldridge, Parks Assistant Division Manager
Joseph A. Hinely, FPR Administrative Coordinator