

Follow-up #2023-01E Payroll Performance Audit

August 28, 2024



C I T Y O F
RENO

Purpose of the Audit

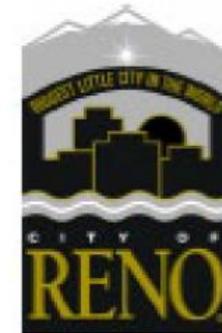
- August 23, 2023, Report Discussion
- External Vendor Audit to:
 - assess compliance with laws and regulations
 - report on the adequacy of the Payroll Division's processes.

Independent ✓

Objective ✓

City of Reno, NV

Payroll Performance Audit
Deliverable version – DRAFT



Audit Follow-up

- Requirement of the International Standards for the Professional Practice of Internal Auditing Standards

(The IIA Standard #2500.A1)

“...monitor and ensure management actions have been effectively implemented or that senior management has accepted the risk of not taking action”

Internal Audit Division follow-up reporting *every 6 months*

Audit Findings

| | | |
|----------------------|--------------------|---|
| Software Limitations | 1.3, 1.4, 2.1, 4.1 | ✓ |
| Ongoing Oversight | 1.1, 1.2, 5.1, 5.2 | ✓ |
| Documented Policies | 3.1, 3.2 | ✓ |
| Employee Training | 2.2, 3.3 | ✓ |

Internal Audit Function @ City

- To provide the City of Reno with an independent appraisal function designed to assist the Reno City Council, constituents, and City management in establishing **accountability**, **transparency**, and a culture of continuous **improvement** in City operations.
- At its core, Internal Audit helps the organization achieve its objectives.



Recommended Motion

I move to accept the audit follow-up reporting document.

