

A red and white Reno Fire truck is parked on a city street. In the background is the large, iconic 'Big Screen' sign for Reno, which reads 'RENO' in large letters and 'THE BIGGEST LITTLE CITY IN THE WORLD' below it. The scene is set against a blue sky with clouds. A semi-transparent white box with black text is overlaid on the image.

24-02 Fire Inspection Fees Audit Follow-Up

February 26, 2025

Purpose of the Audit

August 28, 2024 - Report Discussion

- Audit Objectives:
 - To provide an analysis and assessment of Fire Prevention Bureau Inspection Fees

Independent ✓
Objective ✓



Audit Follow-up

International Standards for the Professional Practice of Internal Auditing Standards state, "Internal auditors must confirm that management has implemented internal auditors' recommendations or management's action plans following an established methodology, which includes:

- Inquiring about progress on the implementation.
- Performing follow-up assessments using a risk-based approach.
- Updating the status of management's actions in a tracking system.

The extent of these procedures must consider the significance of the finding (Standard 15.2)."

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

Audit Findings

Need Additional Follow-Up:

- Findings #3, 4, 5, 7, 8, 9

Partially Implemented and Closed

- Findings #2, 10, 13, EA#1

Implemented or Accepted and Closed

- Findings #1, 6, 11, 12, EA#2

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.

