

Follow-up #2023-01E Payroll Performance Audit

May 22, 2024

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RENO

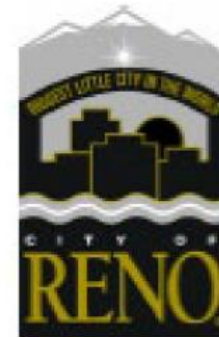
Purpose of the Audit

- 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	• in progress
Ongoing Oversight	1.1, 1.2, 5.1, 5.2	• completed
Documented Policies	3.1, 3.2	• in progress
Employee Training	2.2, 3.3	• partially implemented

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.

