



## Management Audit Plan Update FY 2012-2013

Item #3

Changes/updates since last report highlighted in blue.

### COMPLAINT/ OTHER INVESTIGATIONS

<u>Commenced</u>	<u>Description</u>	<u>Status</u>	<u>Estimated Completion Date</u>
October 2012	<b>Angelina 2 Propulsion System Retrofit</b>	Completed response to City Controller 12-20-12. Prepared supplemental internal management report which is under final review.	May 9, 2013

### PERFORMANCE AUDITS

March 2012	<b>Port Police Staffing &amp; Deployment</b>	Exit meetings held with Division. Briefing for executive POLA management held on 2/20/13. <a href="#">Final audit report presented to BOHC 4-18-13.</a>	Completed
August 2010	<b>Environmental Mgmt Division (EMD)</b>	<a href="#">Audit report finalized and provided to Division management. Will schedule final exit meeting.</a>	Completed
February 2013	<b>Process Compliance Audits by Function</b>	Planning audits to assess four functions: finance, contracting, grant management, and human resources across selected Divisions. Plan to perform cycle audits of different Divisions every three years to increase audit oversight. <a href="#">Refining audit plan and compiling questionnaires. Also obtaining policies and procedures from Divisions throughout POLA. Made presentations to AC, senior management, and Division Heads.</a>	July 31, 2013



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### TENANT COMPLIANCE AUDITS

<u>Commenced</u>	<u>Description</u>	<u>Status</u>	<u>Targeted Completion Date</u>
February 2013	<b>Catalina Channel Express (2011)</b>	Fieldwork completed and audit report draft has been reviewed. Final edits being made. Also, continuing to work with POLA management on 2005-2011 settlement process.	April 19, 2013
January 2013	<b>Pacific Cruise Ship Terminal (PCST) - (2011 and 2012)</b>	At the request of POLA management, we are conducting a closeout financial audit on interim Agreement #11-3015 for the period 1/1/11 - 9/30/12. Auditee is not cooperative in responding to our initial requests for information.	TBD
May 2012	<b>Ports O'Call Restaurant</b>	Two audit reports completed and reviewed by management. Exit meeting held with auditee also. Final edits being made to report by consultant.	April 19, 2013
July 2012	<b>Cabrillo Beach Yacht Club</b>	Audit report draft under final review.	May 17, 2013
June 2012	<b>22nd Street Landing</b>	Audit report draft under final review. Conducting further analysis to identify rent receivable.	May 31, 2013
September 2012	<b>PortCheck LLC Financial Audit</b>	Work on hold pending PortCheck's recording of all closeout expenses. Continuing to try to schedule remaining fieldwork.	TBD
July 2012	<b>Al Larson Boat Yard</b>	Held exit meeting with auditee 11-19-12. Audit report draft under review.	May 31, 2013
August 2012	<b>San Pedro Waterfront (Village)</b>	Fieldwork underway, including forensic testing of transactions. Estoppel certificates received from sub-tenants and letters of introduction and data requests distributed.	May 31, 2013

### COMPLETED AUDIT IMPLEMENTATION PLANS

<b>LA City Fire Billings</b>	Five of 12 (42%) Citygate recommendations completed. POLA continues to work with Fire to implement recommendations. LA Fire submitted a proposal memo for POLA's consideration in March 2013. Parties have substantially agreed to 5 of the remaining 7 recommendations.	June 30, 2013
<b>IEAS Survey</b>	24 of 29 (83%) recommendations implemented so far. POLA management team meeting quarterly to assess progress.	June 30, 2013
<b>Real Estate Division (RED)</b>	14 of 22 (64%) recommendations implemented so far. One ongoing issue is more long-term. Seven (32%) are still in process, but scheduled for completion by 6-30-13. POLA management meets regularly to monitor progress to address recommendations.	June 30, 2013
<b>Electrical Safety Audit</b>	Report presented to AC 2-7-13 and to BOHC 4-4-13. C&M drafting action plan to address recommendations. Electrical safety team established and had first meeting on 4-9-13.	June 30, 2013