FOR INFORMATION ONLY

DATE: November 23, 2021

TO: **Commissioner Edward Renwick, Audit Committee Chair**
            Commissioner Anthony Pirozzi, Audit Committee

FROM: J. H. Olds, Departmental Audit Manager

SUBJECT: **REPORT FROM THE INTERNAL AUDITOR – AUDIT COMMITTEE**
             MEETING DECEMBER 2, 2021

As part of Agenda Item 3, Report from the Internal Auditor, please find enclosed Transmittal 1 – Status of Audit Recommendations for your review.

Please call me at (310) 732-3562 with any questions.

cc: Marla Bleavins, Deputy Executive Director & Chief Financial Officer

Status of Audit Recommendations 12-2-21

Transmittal 1

	Name	Total Rec.	Rec's Completed	% Recs Complete	Follow-up Status	Contact	Comments	Date	Priority
1	IEAS 2018	25	11	44%	I	Various	Implementing some recs will be a long-term effort	July 2022	High
2	Accounts Payable Performance Audit	21	8	38%	I	Frank Liu		TBD	High
3	Accounts Receivable Performance Audit	6	0	0%	I	Frank Liu		TBD	High
4	Payroll Performance Audit	6	2	33%	I	Frank Liu		TBD	High
5	Port Police Process Audit	33	17	52%	I	Regina Grant		TBD	Medium
6	Goods Movement Process Audit	11	4	36%	I	Kerry Cartwright	Grants now administered by Contracts & Purchasing	TBD	Medium
7	Wharfinger Eagle Marine Performance Audit	6	6	100%	C	Damien Young			Medium
8	Risk Management URS Electrical Safety Audit	141	141	100%	C	Tim Clark	12 equipment recs not done as specs for older equipment won't be brought up to current standards.		Medium
9	Wharfinger Process Audit	18	14	78%	I	Damien Young		TBD	Medium
10	IT Process Audit	8	6	75%	I	Lance Kaneshiro		TBD	Low
11	Marine Law Enforcement Training Center (MLETC)	17	6	35%	I	Chief Gazsi		TBD	Low
12	CGR Compliance	48	23	48%	I	Various		TBD	Low
	OVERALL TOTALS	**354**	**247**	**70%**					
13	Non-Profits and Tenants	39	17	44%	I	Various	Long-term recs and internal controls to be done	TBD	Low
14	Westrec	1	1	100%	C				
15	Operations USA	4	0	0%	N/A		POLA permit terminated - LA DWP manages property now		
16	LA Shares	4	1	25%	N/A		POLA permit terminated - LA DWP manages property now		

Legend for Follow-Up Status:

C   = Complete

I   = In Process

N/A = No longer applicable

Changes since last update shown in RED