



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>
	<u>Electrical Safety Audit</u>		
April 2012	Risk Management contracted safety audit to assess procedures, monitor work practices, and conduct safety field assessment	URS consultant team presented at last Audit Committee on Feb. 7. The BOHC requested the report copy and a future presentation from URS. Also, they asked Construction and Maintenance management to report back in 60-90 days as to their action plan.	Completed
	<u>Angelina 2 Propulsion System Retrofit</u>		
October 2012	Controller's hotline assignment	Internal management report under final review.	February 25, 2013

PERFORMANCE AUDITS

March 2012	<u>Port Police Staffing & Deployment</u>	Consultant submitted final audit report January 27. Meeting to brief executive management held Feb. 20. Plan to present final audit report to AC as soon as possible, maybe early April.	February 28, 2013
August 2010	<u>Environmental Mgmt Division (EMD)</u>	Audit report draft under management review.	March 31, 2013
August 2012	<u>San Pedro Bay Fire Master Plan Study</u>	Draft audit report issued 12-7-12. Report under review by Operations. Exit meeting to be held 2-20-13 with presentation to be determined later.	Completed (re: Audit Division)
February 2013	<u>Process Compliance Audits by Function</u>	Planning audit scope 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. Functions and Divisions chosen by "hot map" risk assessment.	June 30, 2013



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TENANT COMPLIANCE AUDITS

<u>Commenced</u>	<u>Description</u>	<u>Status</u>	<u>Targeted Completion Date</u>
February 2013	<u>Catalina Channel Express (2011)</u>	At the request of POLA and CCE management, we are conducting a closeout financial audit on permit#768 which ended March 2012. Fieldwork underway.	March 15, 2013
January 2013	<u>Pacific Cruise Ship Terminal (PCST) - (2011-2012)</u>	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. Our initial survey is underway.	TBD
May 2012	<u>Ports O'Call Restaurant</u>	BCA audit consultant completed draft report and had exit meeting with POCRC. At the request of the BOHC and POLA management, we are conducting more forensic fieldwork to identify revenue sources. Board Item pending to increase funding to complete audits.	March 31, 2013
July 2012	<u>Cabrillo Beach Yacht Club</u>	Held exit meeting with auditee 9-27-12. Audit report draft under review.	March 20, 2013
June 2012	<u>22nd Street Landing</u>	Held initial exit meeting with auditee 8-27-12. Audit report draft under review. Conducting further analysis of documentation for report revisions.	March 20, 2013
September 2012	<u>PortCheck LLC Financial Audit</u>	Conducted fieldwork for final 2011 closeout audit during Sept 2012. Work on hold pending PortCheck's recording of all closeout expenses. Left message 1-22-13 to inquire of status.	TBD
July 2012	<u>Al Larson Boat Yard</u>	Held exit meeting with auditee 11-19-12. Audit report draft under review.	April 1, 2013
August 2012	<u>San Pedro Waterfront (Village)</u>	Fieldwork underway, including forensic testing of transactions.	May 31, 2013

COMPLETED AUDIT IMPLEMENTATION PLANS

<u>LA City Fire Billings</u>	Five of 12 (42%) Citygate recommendations completed. POLA continuing to work with Fire to implement recommendations. LA Fire Chief has drafted a proposal memo for POLA's consideration. POLA is reviewing draft memo for applicability to fire billing audit recommendations.	June 30, 2013
<u>IEAS Survey</u>	21 of 29 (73%) recommendations implemented so far. POLA management team meeting quarterly to assess progress.	April 1, 2013
<u>Real Estate Division (RED)</u>	Eight of 22 (37%) recommendations implemented so far. Three are long-term and on-going. Eleven (50%) still in process, but scheduled for completion by 3-31-13 . POLA management meeting regularly to assess progress.	June 30, 2013