

**Audit Recommendations Closed During
Second Quarter, Fiscal Year 2022-23**

Audit Issue Date	Report Number	Division/ Department/ Agency	Audit Name	Recommendation	Internal Audit Status Comments
4/27/2021	21-506	Operations Division (Operations)	Review of Oversight Controls and Contract Compliance: Bridgestone-Firestone (Bridgestone) Tire Lease and Services, Agreement No. C-9-1354	The Internal Audit Department (Internal Audit) recommended management strengthen monitoring controls to ensure required staffing and work schedules are provided as required. Management should also consider actions to address violations of contract terms and consider adjustments to invoices to account for staffing shortages. Finally, management should evaluate whether 17-hour shifts worked by contractor staff present safety concerns that should be addressed.	<u>Update December 2021</u> : Management obtained credit from Bridgestone for the missed work shifts noted during the audit; however, staffing shortages have persisted and no formal action has been taken to address the failure to meet contract requirements or to obtain credits for the missed work shifts. <u>Update June 2022</u> : Internal Audit performed follow-up and closed out the recommendation; however, subsequent to the follow-up review, it was discovered that some documents provided to Internal Audit had been altered. As a result, an additional follow-up will be performed in September. <u>Update December 2022</u> : Management is closely monitoring Bridgestone staffing levels and obtaining credit for shifts not covered as required.
4/27/21	Not Applicable	Planning and Operations	Measure M2 City Audits	Crowe LLP, issued results of agreed-upon procedures applied to selected cities to determine compliance with Measure M2 Ordinance and guidelines for Local Fair Share and Senior Mobility Program funds.	<u>Update December 2022</u> : Staff has followed up with cities and has confirmed implementation of actions taken.