



Audit Committee Meeting

Item #2. City Auditor's Office Semi-Annual Status Report, January 1, 2021 thru June 30, 2021

September 16, 2021



**City of
Santa Clara**
The Center of What's Possible

Mission

- The purpose of the City Auditor's Office is to provide independent and objective assurance and consulting services designed to add value and improve City operations. Our mission is to promote honest, efficient, effective and fully accountable City government through accurate, independent and objective audits. The City Auditor's Office accomplishes this by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of the organization's governance, risk management, and internal control.

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Overview

- In July 2019, the City Council adopted Resolution 19-8730 “Adopting the City of Santa Clara Internal Audit Charter”
- The main purpose of the Charter is to formally establish the City Auditor’s position within the organization; authorize access to records, personnel, and physical properties relevant to the performance of engagements; and define the scope of City Auditor activities.

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Overview

- California Government Code Section 1236(a) states that all city, county, and district employees who conduct audits or audit activities of those respective agencies shall conduct their work under the general and specified standards prescribed by the Institute of Internal Auditors’ (IIA) International Professional Practices Framework (IPPF) or the Government Auditing Standards issued by the Comptroller of the United States
- As a government entity that must comply with this code, the City Auditor has selected to adopt the IIA’s IPPF for its audit function which establishes standards and a code of ethics.

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City Auditor's Office Staff

- As a result of Phase I budget reductions that were approved by Council in May 2021, two members of the Finance Department transitioned to the internal audit function. David Noce began the role of Audit Manager and Cindy Juandy assumed the Management Analyst role and is assigned the internal audit charter work. Both David and Cindy have decades of governmental accounting experience including previous roles as auditors of municipalities.

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City Auditor's Office Staff

- Audit Manager, David Noce – a Certified Public Accountant (CPA) who has worked in government for 28 years, beginning as an auditor of municipalities for 7 years and as a manager of accounting operations for various cities including the most recent 6 years as Santa Clara's Accounting Division Manager.
- Management Analyst, Cindy Juandy – a CPA with 20 years of governmental accounting experience including auditing of municipalities and various Finance positions preparing annual financial reports, compliance reporting, and directing daily accounting functions, with the most recent 6 years as a Principal Accountant at the City of Santa Clara.

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City Auditor Status Report

- Recap of completed items from previous status report
- Assignments in Process
- Assignments not yet started

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Recommendation

- Accept the City Auditor's Office Semi-Annual Status Report as of June 30, 2021 and recommend that the report be forwarded for note and file to the full Council at the September 28, 2021 Council and Authorities Concurrent meeting.

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