Report	Recommendation	Initial Action Plan	Status Reported to GAC October 2016	Current Status and/or Updated Action	Target Implementation Date
1. Audit Report					
1	Assess the costs and benefits of establishing and maintaining an effective public sector auditing organization and define the role such a function will have in the organization.	1.1. The City firmly believes in the value of the Internal Audit function. This Action Plan aims to elevate the function's placement in the organization, broadly advertise its internal and external benefits, and strengthen its role in continuously assessing and improving City's operations.	See timeline below. Certain steps have already been taken, and others will be taken over the next 2-3 years to fully implement the Action Plan.	Previously completed, however Internal Audit will make a presentation to the GAC regarding IA's placement within the organization.	2/6/2019
2	Discuss the placement of IAD within the organization. The placement should ensure that the chief audit executive has consistent and direct access to the City Council and/or a City Council Committee.	1.2. The City's Internal Audit reports to the City Manager, which allows the Internal Auditors uncompromised access to all City departments and functions. Previously, Internal Audit reports were made public online, and provided to the City Council directly and/or presented publicly upon request. This Action Plan seeks to formalize and enhance the Internal Audit's relationship with the City Council. The Internal Audit Division (IAD) will receive input / direction from and regularly report to the Government Affairs Committee (GAC). The GAC will first receive, review and approve the Internal Audit Governing Rules, which defines: - the purpose, authority, and responsibility of the Internal Audit function; - the function's position within the organization, including functional and reporting relationship with the City Council through GAC; - scope of internal audit activities, professional standards and qualifications; and - access to City operations, physical properties and records. Upon GAC review and approval, the IAD Governing Rules will be forwarded to the City Council for input and approval.	Governing Rules approved by GAC March 2, 2016 Governing Rules approved by City Council Resolution April 12, 2016	Previously completed, however the Governing Rules have not been reviewed or updated since April 2016; changes have been made and will be presented to the Governmental Affairs Committee.	3/6/2019
3	Adopt an internal audit charter, or enact an ordinance, that defines the purpose, authority, and responsibility of the internal audit function. This charter should establish the audit function's position within the organization, including the chief audit executive's functional and reporting relationship with the City Council; authorize access to records, personnel, and physical properties relevant to the performance engagements; define the scope of internal audit activities; specify the professional standards to be followed; and define the minimum qualifications for the chief audit executive and specify responsibility for evaluating the chief audit executive.	1.3. See Action 1.2 above.		Previously completed, however the Governing Rules have not been reviewed or updated since April 2016; changes have been made and will be presented to the Governmental Affairs Committee.	3/6/2019

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4	Discuss options to increase the size of the IAD. These discussions should include the number of staff needed and the required funding, including cost of personnel, office space, equipment and training costs needed to provide sufficient resources for the audit function.	1.4. Increasing the size of the IAD – and the funding needed – will be discussed during the two-year budget / five-year planning process. Increase in the size may or may not be possible during the upcoming two fiscal years.	Size of Division and funding approved by Council June 21, 2016.	FTE assigned to the Internal Audit Division consists of one (1) Manager level position and two (2) Sr. Auditor level positions. Current actual resources in the Internal Audit Division consist of one Sr. Auditor FTE. Decision to hire additional staff will be made by the City Manager's Office.	TBD
5	Revise the existing job specifications and salary ranges for the Internal Audit Manager and Senior Internal Auditor. The job duties and salary ranges should be consistent with the duties of a chief audit executive and an experienced performance auditor. These job specifications should also include an entry-level audit position. The revised job specifications should include preferences for Masters' degrees, professional certifications, and experience using computer-assisted auditing techniques such as ACL.	1.5. The Human Resources Department has been requested to review and revise the existing job specifications and salary ranges.	In progress - Compensation study finalized; report presented to GAC in November 2016 and City Council in December 2016; implementation is expected in December 2016 upon Council approval	The HR compensation study conducted resulted in a change in the salary ranges of the Internal Audit Manager and Senior Internal Auditor positions, however revisions to the job descriptions were not completed. This will be revisited with the Human Resources Department in the coming months.	9/30/2019
6	Adopt and follow Generally Accepted Government Auditing Standards.	1.6. IAD is developing an Administrative Manual on conducting audits in conformance with the Generally Accepted Government Auditing Standards (GAGAS). Training of IAD staff will follow.	Manual completed in March 2016; training conducted in April 2016.	A review of existing documentation reflected that an internal audit administrative training manual has not been completed. Additionally, training was not conducted. A training manual will be completed as part of Internal Audit's plan to ensure organizational and structural changes are implemented as needed and in accordance with GAGAS.	12/30/2019
7	Develop and implement a comprehensive policies and procedures manual and train staff on the use of these policies and procedures in conducting audits in conformance with GAGAS. These policies should include provisions for ensuring that staff is independent and objective on audits and complying with continuing professional education requirements.	1.7. See Action 1.6 above.		A review of existing documentation reflected that an internal audit administrative training manual has not been completed. A training manual will be completed as part of Internal Audit's plan to ensure organizational and structural changes are implemented as needed and in accordance with GAGAS.	9/30/2019

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8	Invite the Internal Audit Manager to attend the weekly Executive Management meetings.	1.8. The Internal Audit Manager is invited to attend Executive Management meetings that involve matters of potential interest and value for the Division. In addition, Internal Audit has been attending since October 2015, weekly meetings of internal departments, including Finance, Human Resources and General Services, where many of the citywide critical issues are discussed.		No action will be taken on this item.	N/A
2. Management Letter					
1	Develop an internal audit charter that defines the purpose, authority, and responsibility of the internal audit function. This charter should establish the placement of the internal audit position within the organization, including the chief audit executive's functional and reporting relationship with the City Council; authorize access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of IAD's internal audit activities. The internal audit charter should be submitted to the City Council for final approval.	2.1. See Action 1.2 above.		Previously completed, however the Governing Rules have not been reviewed or updated since April 2016; changes have been made and will be presented to the Governmental Affairs Committee.	3/6/2019
2	Discuss and establish a reporting relationship, which provides the Internal Audit Manager with appropriate access to the City Council.	2.2. See Action 1.2 above.		Previously completed, however Internal Audit will make a presentation to the GAC regarding IA's placement within the organization.	2/6/2019
3	Establish a process to ensure that auditors are objective and their objectivity is not impaired, prior to initiating an engagement.	2.3 This has been completed. To ensure the internal auditors have an impartial, unbiased attitude and avoid any conflict of interest and are free from personal impairments to independence, each auditor completes an *Auditors Engagement & Independence Statement* prior to the initiation of an audit engagement for approval by the Audit Manager. The procedure and copy of the *Statement* form is included in the Administration Manual. In addition, all auditors are required to complete annual conflict of interest statements (Fair Political Practices Commission form 700).		Review of existing documentation reflects that an Auditors Engagement & Independence Statement was created and implemented. However, an internal audit training manual was not created. The annual Conflict of Interest Statement (form 700) noted in the action plan is to provide information regarding potential conflicts of interest regarding an official's personal or other financial interests, and is not applicable to the recommendation noted regarding an auditor's objectivity. An annual statement of independence that covers both audit and non-audit services will be developed. Additionally, independence of the internal audit activity will be confirmed to the GAC on an annual basis as noted in the IA Governing Rules.	3/6/2019

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	Peer Review / Independent Audit Recommendations **As of February 4, 2019**				
4	Develop annual training plans for each auditor. These plans should identify the training needed to enhance their knowledge, skills, and other competencies needed to perform their work. These training should also identify how auditors will satisfy the GAGAS continuing professional education requirements. The Internal Audit Manager should use these training plans to request sufficient funding for IAD's training needs.	2.4. The training plans are being drafted. Funding for the required training will be included in the two-year budget and five-year plan for the IAD.	$4K annually for training in approved FY2016 – 2018 budget	Review of existing documentation reflected that $4K (subsequently reduced to $3k) was included in the budget. However, training plans for auditors were not completed. A training plan will be developed for the existing Sr. Internal Auditor; should additional staff be added, their skillsets will be assessed and a training plan will be developed accordingly.	4/30/2019
5	Address the recommendations in this management letter to ensure its work is in conformance with IIA Standards.	2.5. This Action Plan addresses the recommendations.		Review of existing documentation reflected that various actions in the action plan have not been completed as indicated, or not fully addressed. The Internal Audit Division aims to complete its objectives with due professional care and proficiency using the guidance of GAGAS, and will make the organizational and structural changes needed as recommended in this action plan.	6/30/2020
6	IAD develop and implement a quality assurance and improvement program. This program should include internal and external assessments.	2.6. The IAD will implement two layers of assessments: a) Internal: The IAD is currently establishing and documenting a quality assurance and improvement program utilizing the IIA's Path to Quality Model, a step-by-step guide for continuous improvement that will help to ensure the IAD achieves and maintains internal audit quality. In addition, IAD will perform a periodic quality self-assessment utilizing a questionnaire that will identify strengths and potential opportunities for improvement.	Internal Reviews Annually as of FY 2016-17 External Reviews: November 2018	Review of existing documentation reflected that a plan for annual internal reviews has not been documented, and annual internal reviews have not been conducted. Internal Audit plans to develop a quality control and assurance system consistent with the requirements noted in GAGAS.	6/30/2020 (quality control and assurance system)

		Peer Review / Independent Audit Recommendations As of February 4, 2019			
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		b) External (Peer Review): The IAD quality assurance and improvement program (QAIP) will be assessed per GAGAS standards every three (3) years through an external independent validation (peer review). The objective of the full external assessment is to evaluate an internal audit activity's conformance with Standards. This approach may also focus on identifying opportunities to enhance internal audit processes, offering suggestions to improve the effectiveness of the internal audit activity, and promoting ideas to enhance the activity's image and credibility. Cost of the external (peer) reviews will be included in the two-year budget and five-year plan.		Both internal and external requirements will be addressed. However, as various components of this action plan have not been completed as of 2/4/2019, an external peer review (originally slated for November 2018) would be premature, as time will be needed to implement the necessary requirements of the action plan. Internal Audit will reach out to the Association of Local Government Auditors (ALGA) to conduct an external assessment (peer review) of the Internal Audit Division at the appropriate time.	6/30/2021 (external peer review)
7	Update its risk assessment, at least annually, and consider input from senior management and the City Council in its risk assessment process.	2.7. The IAD is currently updating its risk assessment, and will present the results – and any necessary adjustments to the two-year work plan – to the Executive Leadership Team (ELT) and the GAC.	Currently being evaluated.	Review of existing documentation reflected that no action appears to have been taken on this item. Internal Audit is preparing a combined Audit Universe and Risk Assessment document to assess City risks for each area, and will request input from the City Council and Senior Management as part of the process.	3/31/2020
8	Communicates IAD's workplans and resource requirements to the City Council annually.	2.8. The two-year workplan will be presented to the GAC in conjunction with the updated risk assessment, per Action 2.7 above.	Workplan approved by GAC March 2, 2016	Audit workplans are presented to the GAC as indicated; the next work plan will be presented to GAC on 3/6/2019.	N/A

		Peer Review / Independent Audit Recommendations			
		As of February 4, 2019			
Report	Recommendation	Initial Action Plan	Status Reported to GAC October 2016	Current Status and/or Updated Action	Target Implementation Date
9	Report periodically to the City Manager and the City Council on the purpose, authority, and responsibility, and performance relative to its audit workplan.	2.9. The IAD will report to the GAC on the following matters: a) Governing Rules b) revised risk assessment, workplan and budget c) three times a year – progress report on the workplan, hotline, management's implementation of audit recommendations, and status of this Action Plan d) as needed – presentation of completed audits In addition, the IAD will annually report to the City Council on the workplan and budget.	Workplan status report to GAC October 5, 2016 Action Plan status report to GAC November 2, 2016 Workplan status and Action Plan status to City Council November 15, 2016	Annual audit work plans are communicated to all parties as recommended - however, quarterly progress reports on the workplan, hotline, management's implementation of internal audit recommendations have not been completed. **NOTE** - it should be noted that management's implementation of external audit recommendations are communicated to all parties on a periodic basis. Internal Audit will provide quarterly updates to the GAC as indicated in the Governing Rules. Additionally, an annual update on the HOTLINE will be reinstated (the last HOTLINE update was provided for FY2014-15).	7/3/2019
10	Modify its procedures for engagement planning. These procedures should require that an engagement plan be prepared for all engagements. In addition, the procedures should also ensure that engagement plans: ● State the objectives of the program · Identify the technical requirements, risks, processes, and transactions that are to be examined · State the nature and extent of testing required · Document the procedures for collecting, analyzing, interpreting, and documenting information during the engagement · Are modified, as appropriate, during the audit engagement · Include schedules and resource allocations.	2.10. The procedures will be included in the IAD Administrative Manual – see Action 1.6 above. The IAD Administrative Manual will refer where applicable to the GAGAS standards.		As previously noted, an internal audit administration manual was not completed. A training manual will be completed as part of Internal Audit's plan to ensure organizational and structural changes are implemented as needed and in accordance with GAGAS.	12/30/2019
11	Revise its procedures to ensure appropriate documentation of its audit work. These procedures should include workpaper templates to ensure standards for engagement planning, performing the engagement, and reporting on the results of engagements are met.	2.11. The IAD Administrative Manual will address this – see Action 1.6 above.		As previously noted, an internal audit administration manual was not completed. A training manual will be completed as part of Internal Audit's plan to ensure organizational and structural changes are implemented as needed and in accordance with GAGAS.	12/30/2019

Report	Recommendation	Initial Action Plan	Status Reported to GAC October 2016	Current Status and/or Updated Action	Target Implementation Date
12	Discontinue citing that its audit work was conducted in conformance with IIA Standards until it is in conformance with these standards.	2.12. The IAD no longer cites conformance with the IIA Standards. Conformance with the GAGAS standards will be cited once the IAD Administrative Manual and training are completed.		Implemented. However, conformance to GAGAS standards will not be cited upon completion of the internal audit administration manual; conformance to GAGAS will be cited in audits when the quality control and assurance system is implemented.	6/30/2020
13	Develop and implement a formal process for monitoring management's progress in implementing audit recommendations and for periodically reporting out to senior management and to the City Council or City Council Committee on the status of audit recommendations.	2.13. The IAD Administrative Manual will incorporate a formal process for monitoring management's progress in implementing audit recommendations – see Action 1.6 above. Progress reports to the Governmental Affairs Committee will take place three times per year, as described in Action 2.9.		Annual audit work plans are communicated to all parties as recommended - however, quarterly progress reports on management's implementation of internal audit recommendations have not been completed. Internal Audit will provide quarterly updates to the GAC as indicated in the Governing Rules.	7/3/2019
3.	**Internal Audit Best Practice**				
1	Communicate IAD's workplans to the City Council annually.	3.1. Reporting is addressed in Action 2.9 above.		This has been implemented; next update to the GAC will be 3/6/2019.	N/A
2	Update its risk assessment, at least annually, and consider the input from senior management and the City Council in its risk assessment process.	3.2. An updated risk assessment is addressed in Action 2.7 above.		Review of existing documentation reflected that no action appears to have been taken on this item. Internal Audit is preparing a combined Audit Universe and Risk Assessment document to assess City risks for each area, and will request input from the City Council and Senior Management as part of the process.	3/31/2020
3	Develop a 3-5 year audit plan. This plan should be based on its annual risk assessment and should identify the following: · Audit priorities for the next three to five years · Staff resources needed to address these priorities · Options for addressing risk areas including conducting pre-and post-implementation reviews of planned or newly implemented information systems, contracting for audits, using control self-assessments, participating in re-engineering or process improvement teams, and continuous monitoring.	3.3. Action 2.7 addresses updates to the risk assessment. Action 2.8 addresses presenting a two-year workplan. Action 2.9 addresses reporting on both.		This has been implemented. However, on a go-forward basis the annual audit work plan will be a 1-year plan, as best practices noted on several different websites reflect 1-year plans are being conducted. The plan will include continuous monitoring efforts, internal (self) assessments, time allocated for other City initiatives as well as resource requirements and limitations.	3/6/2019

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4	Develop a marketing plan to promote the benefits of the audit function to the City Council, management, and the citizens of Riverside.	3.4. The IAD will work with the City Manager's Marketing Division on a comprehensive marketing plan to promote the value of internal audit to employees and residents. The Marketing Plan and its implementation will be presented to the GAC as part of semi-annual reporting (see Action 2.9).	Brochure designed; Three eblasts sent to date	This has been implemented. Further marketing efforts to reintroduce Internal Audit and it's value will continue.	N/A
5	Develop and use surveys and audit questionnaires to obtain input on its value to the organization.	3.5. The IAD will reach out to professional internal audit organizations and other government agencies with internal audit functions to develop and implement effective surveys and audit questionnaires.	Customer service feedback form implemented.	Review of existing documentation reflected that a customer service feedback form was developed. However, there is no documentation to support that it was actually implemented (sent to audited departments). Internal Audit will review the existing customer feedback form and make enhancements as needed. Feedback will be requested upon completion of audit engagements/internal assessments, as well as obtaining general feedback to obtain input on IA's value to the City.	5/31/2019
6	Develop several key measures to assess its performance. Typical measures for assessing internal audit departments include but are not limited to the following: · Identified economic benefits derived from audits/audit cost · Number of audit recommendations accepted by management · Percentage of audit recommendations implemented by management · Results of customer surveys and audit effectiveness questionnaires · Percentage of work completed on its annual workplan	3.6. Performance measures to be developed in concert with the Citywide process, which will commence in FY 2017/18.	Currently being evaluated as part of Citywide Department Performance Measures & Reporting Program	To this date, performance measures have not been developed for Internal Audit. Internal Audit will review the recommendation provided, along with ALGA-produced documentation on performance measures to implement measures to assess its performance.	6/30/2019

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7	Develop and implement a formal process for monitoring management's progress in implementing audit recommendations and for periodically reporting out to senior management and to the City Council or City Council Committee on the status of audit recommendations.	3.7. This is addressed in Action 2.13.		Quarterly progress reports on management's implementation of internal audit recommendations have not been completed. **NOTE** - it should be noted that management's implementation of external audit recommendations are communicated to all parties on a periodic basis. Internal Audit will provide quarterly updates to the GAC as indicated in the Governing Rules.	7/3/2019
8	Develop and implement a quality assurance and improvement program. This program should include internal and external assessments.	3.8. This is addressed in Action 2.6.		Review of existing documentation reflected that a plan for annual internal and external reviews has not been documented nor conducted. The Internal Audit Division aims to complete its objectives with due professional care and proficiency using the guidance of GAGAS, and will make the organizational and structural changes needed as recommended in this action plan. Both internal and external requirements will be addressed. However, as various components of this action plan have not been completed as of 2/4/2019, an external peer review (originally slated for November 2018) would be premature, as time will be needed to implement the necessary requirements of the action plan. Internal Audit will reach out to the Association of Local Government Auditors (ALGA) to conduct an assessment of the Internal Audit Division at the appropriate time.	6/30/2020 (quality control and assurance system) 6/30/2021 (external peer review)

	Peer Review / Independent Audit Recommendations As of February 4, 2019				
Report	Recommendation	Initial Action Plan	Status Reported to GAC October 2016	Current Status and/or Updated Action	Target Implementation Date
9	Delve more deeply on its audits and focus more on issues of effectiveness and the major risks in the areas being audited.	3.9. Risk assessments will be reflected in the 2-year workplan.		Review of existing documentation reflected that no action appears to have been taken on this item. Internal Audit is preparing a combined Audit Universe and Risk Assessment document to assess City risks for each area, and will request input from the City Council and Senior Management as part of the process.	3/31/2020
10	After developing its long-term audit plan, consider using contractors to audit high-risk areas where it lacks the resources to conduct these audits internally.	3.10. Outside consultants are already being utilized for the City's *External Audit Program*. Additional consulting assistance will be evaluated for each audit engagement.	Ongoing annually	External Auditors are being utilized as part of the City's External Performance Audit Program. However, this does not address the recommendation of specifically using contractors for high-risk areas that Internal Audit lacks resources to address. A component of the upcoming audit work plan will address areas/potential audits where IA does not have the resources to conduct (outsourcing and/or co-sourcing are noted as potential options).	3/6/2019
11	In conjunction with developing its long-term audit plan, identify any planned information system implementations. The IAD should also work with the IT Department to identify a proper role for IAD to become involved in reviewing information systems.	3.11. The IAD will collaborate with IT in updating its risk assessment and developing a two-year audit workplan.	Currently being evaluated	Review of existing documentation reflected that no action appears to have been taken on this item. Internal Audit is preparing a combined Audit Universe and Risk Assessment document to assess City risks for each area, and will collaborate with IT to identify planned or recently implemented systems. IA will also discuss with IT ways to identify a role for IA to become more involved in reviewing information systems.	12/30/2019 (for discussions with IT)
12	After developing its long-term plan, identify high-risk areas that would benefit from continuous monitoring.	3.12. The IAD Governing Rules addresses ongoing, continuous monitoring.	Monitoring services defined	This item has been implemented.	N/A
13	After developing its long-term plan, consider assisting departments on process improvement teams to address high-risk areas it lacks the resources to audit.	3.13. The IAD Governing Rules addresses assurance and consulting services.		This item has been implemented.	N/A

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14	After developing its long-term plan, consider using control self-assessment as an option to address high-risk areas it lacks the resources to audit.	3.14. The IAD Governing Rules will address consulting to departments on the development and use of internal control self-assessments.		This item has been implemented. Further internal assessments are identified in the upcoming audit work plan.	N/A
15	Develop in-house capability to use data mining software such as ACL.	3.15. The IAD will assess the cost-benefits of new software.	Currently evaluating; unfunded	This item will be a continual process in working to determine cost-benefits of audit/data mining software.	N/A
4.	**HOTLINE Best Practice**				
1	Contract with a third party vendor to provide anonymous reporting mechanisms, with both phone and web capabilities, a friendly user interface including multi-lingual capabilities and an analytical case management system for the fraud hotline program.	4.1. Management will assess the cost/benefit of outsourcing the HOTLINE function.	Merged with 311 Call Center	This item has been implemented.	N/A
2	Enact a *Whistleblower Protection* Ordinance to provide assurance that: · No officer or employee of the City shall use or threaten to use any official authority or influence to restrain or prevent any other person who is acting in good faith and upon reasonable belief as a whistleblower. · No officer or employee of the City shall use or threaten to use any official authority or influence to cause any adverse employment action as a reprisal against a City officer or employee who acts as a whistleblower in good faith and with reasonable belief that improper conduct has occurred.	4.2. The IAD will research other cities' *Whistleblower Protection* ordinances, and collaborate with the City Attorney's Office and Human Resources Department to determine the best course of action to communicate assurance to elected officials and employees of the City's position and compliance regarding the State of California Whistleblower Protection Act.	Collaborated with Human Resources to include information in updated Employee Handbook	This item has been implemented. This item has been implemented. A Whistleblower Protection Ordinance is not necessary, as the state of California added new laws to the Whistleblower Protection Act in 2014. Information regarding CA laws protecting whistleblowers is also included on the Internal Audit webpage.	N/A
3	Reassign the responsibility for administering the fraud hotline to another organizational unit within the City. The organizational unit assigned to administer the hotline should periodically inform the IAD of relevant internal control issues identified through investigations to ensure that IAD is aware of areas vulnerable to fraud, waste and abuse.	4.3. Management will evaluate this in conjunction with outsourcing the HOTLINE.	Merged with 311 Call Center July 2016	This item has been implemented.	N/A
4	Develop a fraud, waste and abuse prevention hotline policies procedures manual that addresses the roles, responsibilities and protocols in detail.	4.4 The IAD Administrative Manual will address this – see Action 1.6 above.		As previously noted, an internal audit administration manual was not completed. However, a Fraud Prevention, Reporting, and Investigation policy is in place addressing the recommendations noted, and will be incorporated or referenced in the newly developed internal audit training manual.	12/30/2019

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Report	Recommendation	Initial Action Plan		Status Reported to GAC October 2016	Current Status and/or Updated Action	Target Implementation Date
5	Record all complaints of fraud, waste, and abuse, regardless of the mechanism used to report the complaint.	4.5. The IAD Administrative Manual will address this – see Action 1.6 above.			As previously noted, an internal audit administration manual was not completed. However, this item is already occurring and addressed in the existing Fraud policy.	N/A
6	Submit semi-annual hotline reports to the City Manager and City Council.	4.6. Action 2.9 addresses reporting.			Annual HOTLINE reports were previously uploaded to the Internal Audit webpage, but the practice was discontinued when the department changed into the Office of Organizational Performance and Accountability (later Audit). Now that the name has been changed back to Internal Audit, annual reports will again be posted to the Internal Audit webpage.	7/3/2019
7	Issue substantiated investigation reports publicly in accordance the California Government Code.	4.7. All final reports will be presented to Government Affairs Committee – see Action 2.9. All final reports are already being posted on the City's website to ensure compliance with California Government Code.	Ongoing		Annual HOTLINE reports were previously uploaded to the Internal Audit webpage, but the practice was discontinued when the department changed into the Office of Organizational Performance and Accountability (later Audit). Now that the name has been changed back to Internal Audit, annual reports will again be posted to the Internal Audit webpage (annual reports will include any substantiated investigation reports as applicable).	7/3/2019