Audit Follow-Up
Cybersecurity
(PUBLIC)

Original Report #AR-2404, Issued April 30, 2024
Follow-Up Period Ending March 31, 2026

Report #AR-2605
September 2, 2026

Executive Summary

This is the first follow-up on Audit Report #AR-2404, issued April 30, 2024. This follow-up assessed the status of management's action plan steps to implement audit recommendations as of March 31, 2026.

The original action plan included target dates through June 30, 2025. A follow-up was not completed during the first year after issuance of the original audit (AR-2404) because several management target dates extended beyond that date. Management amended several target dates into FY 2026, resulting in several action plan steps extending more than two years beyond issuance of the original report. During this follow-up, management reported additional delays for some steps. Several revised action plan target dates extended beyond two years after report issuance.

For action plan steps with revised target completion dates after March 31, 2026, we generally limited our work to documenting management's reported status and revised completion dates. More detailed assessments were performed for action plan steps whose revised target dates had passed.

Management made progress in implementing the original recommendations. As of March 31, 2026, several action plan steps remained in progress.

Summary from Original Report

The original audit evaluated the effectiveness of the City cybersecurity governance program by assessing whether the City had adopted a cybersecurity governance framework and the state of cybersecurity related policies, procedures, and controls. In that report, we concluded the City's cybersecurity governance was based on security procedures, assigned responsibilities, and external assessments. However, we identified areas where improvements should be made. Recommendations were made to address each area where opportunities for improvement were identified.

Conclusion

Management developed a 20-step action plan to address the three recommendations in Audit Report #AR-2404. Based on our audit procedures performed through March 31, 2026, we concluded 5 action plan steps were complete and 15 remained in progress. Each recommendation included one or more action plan steps that remained in progress. Accordingly, none of the recommendations were considered fully implemented.

Management has made measurable progress implementing the action plan. However, implementation has taken longer than originally anticipated, and several target completion dates have been revised.

We will continue to monitor management's progress and report on the remaining open action plan steps during the next follow-up reporting cycle.

Complete	In Progress	Needs Attention
5	15	0

Appointed Official Response

City Manager:

Management appreciates the OIG's ongoing review, noted achievements, and follow up feedback. Since submitting documentation for the OIG's March 31, 2026 review, additional actions have been completed and communicated. Management will continue sharing ongoing updates with the OIG in advance of the next Follow Up.

Acknowledgements

We appreciate the cooperation and assistance of management and staff during this audit follow-up.

Project Team

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Statement of Accordance

The mission of the Office of the Inspector General is to advance integrity, accountability, transparency, and efficiency and effectiveness within City government by providing professional, independent, and objective audit and investigative services.

We conducted this audit follow-up in conformance with *generally accepted government auditing standards*. Those standards require we plan and perform the audit follow-up to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our objectives.

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