

AUDIT TEAM
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Lori Rice, MBA, CIA, Assistant City Auditor
Christy Barron, CPA, Audit Manager



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January 2, 2024

The Mayor and City Council:

The Office of the City Auditor has completed an audit to evaluate the status of recommendations and related management responses included in our previous report dated February 18, 2020, relating to our audit of Information Technology Department (IT) radio and mobile data computer (MDC) inventory controls and unaddressed radio-related recommendations from a 2014 report.

Based upon the results of our audit, we believe that previous recommendations made to improve radio and MDC inventory accuracy and completeness remain mostly unaddressed as of April 30, 2023. Previously unaddressed recommendations from our 2014 report have been addressed.

Related recommendations, discussed in more detail, in the attached report are summarized as follows:

- Procedures ensuring all departments or contractors with assigned radios and MDCs have the information and inventory system access necessary to complete annual inventory counts and completion of those counts are confirmed should be implemented. See Status 1 and 2.
- All radios and MDCs on-hand at IT's Radio Shop, including those awaiting disposal, should be physically counted and the related inventory records adjusted accordingly annually. See Status 4 and 10.
- Controls recommended to address IT Radio Shop employees having both asset custody and inventory recordkeeping responsibilities should be fully implemented. See Status 5 and 6.

The content and emphasis of the items included in this report have been discussed with appropriate management representatives to assure a complete understanding of the comments, observations, and conclusions arising from our audit. Management responses are attached to this report in their entirety.

Handwritten signature of Matt Weller in black ink.

Matt Weller
City Auditor

Handwritten signature of Lori Rice in black ink.

Lori Rice
Assistant City Auditor

Handwritten signature of Christy Barron in black ink.

Christy Barron
Audit Manager

**INFORMATION TECHNOLOGY DEPARTMENT
RADIO AND MOBILE COMPUTER INVENTORIES
FOLLOW-UP AUDIT**

AUDIT OBJECTIVE, BACKGROUND, SCOPE, AND METHODOLOGY

The objective of this audit was to evaluate the status, as of April 30, 2023, of recommendations and related management responses included in our previous Radio and Mobile Computer Inventories audit report dated February 18, 2020.

We determined in our previous audit that adequate controls had not been established by the Information Technology Department (IT) over radio and mobile data computer (MDC) inventories, and radio and MDC inventories were not accurate and complete. We also determined that certain recommendations included in our previously issued report on assessed risks relating to the City's Radio System had not been fully addressed.

IT's Radio Shop (Radio Shop) purchases, programs, issues, and maintains radios for City departments, including certain City contractors, and MDCs primarily for the Police and Fire Departments. As of March 27th, 2023, there were nearly 8,900 radios and 1,500 MDCs in use or on hand with an estimated cost of approximately \$15 million and \$3 million, respectively¹.

Procedures performed during this audit included interviewing management; reviewing policies and procedures; reviewing documentation supporting inventory procedures; observing work processes; examining inventory records; comparing inventory records to radio system and computer network access information; and physically observing inventory.

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

The following presents the status of findings, related recommendations, and management responses from our previous audit. Each status is immediately followed by management's response. Management responses are also attached to this report in their entirety.

ADEQUACY AND EFFECTIVENESS OF INVENTORY CONTROLS

Previous recommendations for improving the accuracy and completeness of radio and MDC inventories remain mostly unaddressed.

¹ Estimated costs for older assets lacking an original recorded cost in the Radio Shop's MCMtech inventory system (MCM) were calculated using average historical purchase prices for models that accounted for the largest part of the inventory lacking recorded original costs.

Annual Inventory Verification

Status 1

Not Addressed. Annual verification of radio and MDCs assigned to departments continues to be incomplete. In response to our previous finding, IT planned to distribute reports to departments identifying radios and MDCs without recent use to be physically counted and to modify MCM to allow for departments to update their own inventory records after physical counts have been completed. This approach was outlined in a memo from the City Manager to all department heads dated February 10, 2020.

Though IT provides departments with a report of radios not used within the last 90 days to identify those that need to be physically located and counted, the report is incomplete (See Status 2) and not distributed to all departments with assigned radios². No such report identifying MDCs that need to be physically counted is distributed to departments.

Departments are also not physically counting radios included in the report received from IT or updating radio inventory records in MCM based on physical counts generally. Three of four departments surveyed, including Police and Fire, had not attempted to physically locate and count radios included in the report received from IT. Additionally, half of the 14 departments or contractors with assigned radios do not have access to MCM to update their radio inventory records while four other departments with access have never logged on to MCM.

Incomplete annual inventory verification could allow radios or MDCs to be lost or stolen without detection. IT should ensure annual verification by departments/contractors with assigned radios and MDCs by:

- Providing complete lists of radio and MDCs without recent usage that need to be physically counted to all departments/contractors with assigned radios and MDCs annually (See Status 2),
- Ensuring all departments with assigned radios and MDCs have the MCM access and training needed to update their inventory records, and
- Requesting that departments confirm completion of annual inventory counts and related inventory record updates in MCM, and that required documentation of lost, stolen, and damaged equipment have been submitted when applicable.

Information Technology Response – Status 1

Information Technology generally agrees with status. The following mitigation will begin immediately as part of chargeback preparation for FY25.

The Radio Shop will generate a comprehensive inventory of radios and MDCs (mobile data computers) that have not been detected/active on their respective networks in the preceding 90 days. This inventory will be provided to the respective Departments, to locate and account for these items. In

² Though having a minimal number of radios, the Finance and Public Information and Marketing Departments did not receive the report.

the event the Radio Shop cannot provide a 90-day access list the entire list of assigned MDCs will be provided to the Departments to conduct physical inventories.

Additionally, the Radio Shop will ensure that all Departments with assigned radios and MDCs have access to the MCM software. The Radio Shop will facilitate user logins, provide any required training, and offer assistance as needed to ensure proficient utilization of the program.

The Radio Shop will request each Department to provide confirmation of completion of annual inventory counts and related inventory record updates in MCM, and that required documentation of lost, stolen, and damaged equipment have been submitted per defined processes and policies when applicable.

The Radio Shop will establish communication with each Department to provide the equipment inventory list. Regular communication will be ongoing throughout the process, offering support to facilitate inventory completion by the deadline required to complete chargeback calculations. Correspondence with each Department will be documented through email to demonstrate our outreach and track the progress of inventory management. Departments who do not make progress in completion of inventory tasks will be identified and reported to their department director, the IT Director, and ACMs (Assistant City Managers) if needed for awareness.

These actions will be tracked and documented in the TDX Project 548.

Status 2

Partially Implemented. As stated in Status 1, MDCs without recent use that need to be physically located and counted are not reported to departments annually while such annual reporting of radios without recent use to departments is incomplete. Radios that have never been turned on or are not enabled for use on the trunked radio system are excluded from IT's current reporting to departments of radios without recent use³.

Use reporting to departments should include all MDCs and radios, including radios not used on the trunked radio system, to ensure efficient physical counts by departments (See Status 1).

Information Technology Response – Status 2

Information Technology generally agrees with status. See Status 1 response.

These actions will be tracked and documented in the TDX Project 548.

³ Radios not enabled for use on the trunked radio system are programmed for uses not requiring trunked radio system utilization.

Status 3

Substantially Implemented. Radio system identification numbers and computer names necessary to accurately confirm network connections and reduce the number of radios and MDCs needing to be physically counted were entered in MCM for all active radios and nearly all MDCs.

Information Technology Response – Status 3

Information Technology generally agrees with status.

Status 4

Not Implemented. Annual physical counts of all radios and MDCs on-hand at the Radio Shop are not performed. Undocumented inventory counts are reportedly performed periodically by an individual employee who also has custody responsibility for and routine access to the inventory. Additionally, counts of stored assets awaiting disposal are never verified again after storage (See Status 10).

City policies require that non-consumable items, including radios and MDCs, be physically counted at least annually by someone without custody or access to inventory items⁴. Those policies also require that unverified items be summarized and submitted to the Department Director for review and approval at least annually. Lack of annual inventory verification could allow radios or MDCs to be stolen or lost without detection.

Radios and MDCs on-hand at the Radio Shop, including those awaiting disposal, should be physically counted annually. Annual counts should be documented and performed or observed by staff without custody responsibilities for or routine access to the inventory. Unverified assets should be reviewed and approved by the IT Director and related inventory records adjusted accordingly.

Information Technology Response – Status 4

Information Technology generally agrees with status. The following mitigation will begin immediately.

On an annual basis, the Radio Shop will ensure a comprehensive inventory of all radios, MDCs, and equipment (non-capitalized and non-consumable) on-hand (verified by serial number or other asset identification) or waiting disposal (item counts only) is completed. Items “waiting disposal” must be surplus-in-process/pending disposal. This inventory task will be overseen by the Public Safety Division Manager or designated delegate, who will not have routine access to the equipment. The physical inventory of all equipment will take place under supervision of this appointed individual on or as close to December 31st each year as possible.

⁴ Inventories of non-consumable items including radios and MDCs are addressed in the Non-Capitalized Inventory Policy originally issued by the City Manager on May 7, 2015, as Management Bulletin 15-1, and recently superseded by Management Bulletin 23-3 issued by the City Manager on October 19, 2023. The requirements with respect to technology inventories were clarified in a memo from the City Manager to all department heads issued on February 10, 2020.

Due to surplus backlog, we will complete the “waiting disposal” annual inventory counts beginning December 2024. But the goal will be to more expeditiously process surplus/disposal and have minimal surplus-in-process/pending disposal items on hand at Radio Shop especially in December each year that would have to be counted.

If any equipment cannot be accounted for during this process, the Radio Shop will promptly report such discrepancies to the IT Director. If, for any reason, the equipment cannot be located, an investigation will be conducted to determine the circumstances surrounding its disappearance. Upon completing this investigation, the Radio Shop will request the IT Director’s authorization for an inventory adjustment.

These actions will be tracked and documented in the TDX Project 549.

Segregation of Employee Responsibilities

Status 5

Not Implemented. Controls recommended to reduce the risk of undetected asset theft resulting from the operational inability to prevent employees with physical access to assets from having the ability to also change asset statuses or delete assets in MCM have not been implemented.

Though forms signed by two separate employees (initiator and approver) are reportedly required as support for changing the status of an asset to lost, stolen, or disposed in MCM, signed forms were not available or not complete for 33 of 40 tested status changes made by Radio Shop staff. Additionally, four Radio Shop employees with physical access to assets can also delete assets in MCM without documented approval. Further, MCM reports specifically capturing status changes indicating assets are gone and asset deletions have not been created for periodic comparisons to signed-off forms to help ensure these actions involved more than one employee.

All Radio Shop asset status changes indicating the asset is gone (e.g., lost, stolen, disposed, etc.) and asset deletions should be supported by a form signed by two separate employees (initiator and approver). MCM reports specifically capturing all Radio Shop status changes indicating assets are gone and asset deletions should be created and periodically compared to the signed-off forms. The comparisons should be performed by the Radio Shop Manager’s supervisor or another IT employee without access to the inventory.

Information Technology Response – Status 5

Information Technology generally agrees with status. The following mitigation will begin immediately.

The Radio Shop will handle the requisite paperwork when an asset’s status needs to be changed to reflect it as issued, lost, stolen, disposed of, deleted, etc., in the MCM system. This paperwork will be

attached to the asset in MCM. These changes will be approved by the Radio Shop Inventory Technician and a designated member of the Radio Shop Management Team.

Surplus of items must be approved by the IT Director. Periodic reports, generated approximately every 90 days, will be used to cross-verify the status of all items. The Public Safety Division Manager or their representatives will conduct sporadic audits to validate the procedures are being followed and that all forms will have two separate employees' signatures (initiator and approver).

All deletions will be initiated by the Radio Shop Supervisor (currently Ryan Huffer) and approved by the Radio Shop Manager (currently Daniel Jones). Any deletions will be documented and saved. Deletion of MCM inventory will be limited to the Radio Shop Manager and the Radio Shop Supervisor.

These actions will be tracked and documented in the TDX Project 550.

Status 6

Partially Implemented. While physical access to radio and MDC part and supply inventories has been restricted, recommendations to reduce the risk of undetected theft resulting from a single employee with responsibilities for inventory custody and recording inventory receipts and issuances in MCM have not been fully implemented.

Though IT Public Safety Support Division staff was reportedly verifying that the Inventory Technician at the Radio Shop was entering all parts and supplies he ordered into MCM, staff responsible for this verification was terminated a month before our follow-up date and those duties were not reassigned. Additionally, reporting from the inventory system of approved work orders containing issued parts and supplies is not periodically reviewed to ensure inventory issuance approvals. Further, since July 1, 2021, we estimated that nearly 70% of part and supply issuances were not issued to work orders and would not have been subject to separate work order approvals.

IT staff without responsibility for part and supply inventory custody should be assigned to verify that all parts and supplies ordered by the Inventory Technician are entered into MCM. Additionally, all parts and supplies should be issued to work orders, allowing for separate approvals of those issuances. MCM reporting of approved work orders containing issued parts should be periodically reviewed by staff without physical access to the inventory to ensure all parts and supplies issued to work orders have separate originators and approvers.

Information Technology Response – Status 6

Information Technology generally agrees with the status. This following mitigation will begin immediately.

All Radio Shop personnel have been given explicit instructions to include all inventory parts on their work orders whenever they request such parts. In cases where a suitable work order does not already exist for assigning the parts, they are required to initiate a work order, clearly indicating that the parts are to be issued either to them personally or to the equipment they are currently servicing.

The Radio Shop Supervisor, responsible for overseeing the Mobile Shop, will have the responsibility of ensuring that all parts are properly incorporated into the work orders. This individual will perform regular reviews of tickets on a daily or weekly basis to confirm the inclusion of all parts on the work orders and that they have been dispensed by the Inventory Technician. This individual will not have access to the parts room.

In situations where the Inventory Technician is unavailable, the Radio Shop Manager, who is the Inventory Technician Direct Supervisor, will step in to facilitate the part issuance. The Radio Shop Manager will also verify the comprehensive accountability of all parts and equipment within the MCM system upon receipt.

All changes, parts and equipment issuances will be verified by the Inventory Technician and the Radio Shop Supervisor. Their actions will be documented in MCM.

These actions will be tracked in the TDX Project 551.

Other Radio and MDC Inventory Controls

Status 7

Not Implemented. The Radio Shop is not obtaining and retaining evidence from user departments of acceptance of all issued radios and MDCs or returns of all relinquished radios and MDCs. No evidence was available for 13 radio issuances, 5 MDC issuances or 11 radio relinquishments tested. Without evidence of asset custody, responsibility for safeguarding assets may not be established and the risk of theft is increased.

The Radio Shop should obtain and retain documented evidence of user department acceptance of all issued radios and MDCs and relinquishment of all returned radios and MDCs.

Information Technology Response – Status 7

Information Technology generally agrees with status. The following mitigation will begin immediately.

Customers will be required to sign specific issuance documents, signifying their acknowledgement and agreement pertaining to the acceptance or return of assets. These detailed documents play a pivotal role in serving as a formal and legally binding record of each transaction. To ensure seamless documentation and effective tracking, these signed documents will be securely uploaded into our MCM system. This process not only promotes transparency but also aligns with our stringent asset management procedures, enabling us to uphold precise and up-to-date records of asset statuses and customer interactions.

Additionally, when the Radio Shop conducts a swap of radios or MDCs for a customer, a comprehensive procedure is followed. The customer is requested to affix their signature and date on

the document, indicating both the old asset is being returned and the new asset being issued as replacement. This documentation procedure ensures the smooth transition of assets, maintaining a transparent and legally compliant process for all parties involved.

These actions will be tracked and documented in the TDX Project 552.

Status 8

Not Implemented. Purchased MDCs are still not consistently recorded in MCM upon receipt. Of 345 MDCs purchased between July 1, 2021, and April 30, 2023, dates of entry into MCM for 31 of 35 of those tested ranged from one to ten months after receipt. Purchased assets could be stolen without detection if not recorded in the inventory records upon receipt.

Purchased MDCs should be recorded in the inventory records upon receipt.

Information Technology Response – Status 8

Information Technology generally agrees with status. This following mitigation will begin immediately.

At the time of purchasing MDCs, a comprehensive list of their serial numbers will be promptly transmitted to the Radio Shop by the vendor. This list will be received and confirmed before the physical MDCs are delivered to the designated site. Upon the arrival of the MDCs, an inventory technician, in collaboration with another team member, will conduct an examination to ensure that every MDC's serial number corresponds accurately with the details outlined in the provided list. Once this verification is successfully completed and all serial numbers are confirmed and match the original vendor's inventory list, the systems will be bulk imported into the MCM system. This bulk importation will serve as the official acknowledgment and acceptance of the new devices into our operational infrastructure.

These actions will be tracked and documented in the TDX Project 553.

Status 9

Implemented. Original values for purchased radios and MDCs are entered in inventory records.

Information Technology Response – Status 9

Information Technology agrees with the status.

Excessive Storage of Unused Radios and MDCs

Status 10

Inconclusive. Radios and MDCs removed from service and currently awaiting disposal could not be accurately quantified to determine if an unreasonable quantity is currently being held on-site. Though inventory records showed more than 1,100 radio/MDCs on-hand that were removed from service and awaiting disposal, with over 950 removed from service over a year ago, only around 25% of the radios/MDCs were observed on-site.

The Radio Shop confirmed the inaccuracy of the inventory records but could not confirm the extent of the inaccuracy. Unnecessarily delayed disposal of radios and MDCs removed from service incurs storage costs, increases the risk for theft or loss, and allows the condition of the assets to deteriorate.

All radios and MDCs on-hand at the Radio Shop, including those pending disposal should be physically counted annually as included in Status 4. Once all radios and MDCs awaiting disposal have been accurately identified, the Radio Shop should ensure those not needed for repair parts or temporary emergency issuances are disposed timely through City procedures for disposal of surplus property.

Information Technology Response – Status 10

Information Technology generally agrees with status. See Status 4 Response. It should be noted that the Radio Shop reviewed all status of records in MCM and corrected any that were not accurate. Monthly or as needed the Radio Shop will contact the IT Admin and Finance when items need to be surplus.

These actions will be tracked and documented in the TDX Project 554.

STATUS OF REMAINING 2014 RADIO RISK ASSESSMENT REPORT RECOMMENDATIONS

Recommendations from our 2014 Radio Risk Assessment report that were deemed unaddressed during our previous audit are now addressed.

Radio Risk Assessment Report Recommendation 2 Status

Implemented. A resolution adopting the City's Grant Policies and Procedures Manual which requires City Council approval of the purpose, amount, obligations, and planned use of all City grant awards was approved by the City Council on November 19, 2019.

Finance Response – Radio Risk Assessment Report Recommendation 2 Status

Agree with Status. A resolution adopting the City’s Grant Policies and Procedures Manual which requires City Council approval of the purpose, amount, obligations, and planned use of all City grant awards was approved by the City Council on November 19, 2019.

Radio Risk Assessment Report Recommendation 4 Status

Addressed. Though the most cost-effective means of communication for non-public safety employees was never fully assessed, radio and cellular communication device assignments and utilization were evaluated by the Office of Management & Budget and IT. The results of this evaluation were used by IT in working with non-public safety departments to determine radio replacement needs.

Additionally, a Portable Communication Device Access Policy was developed to set forth criteria that must be met for City-provided portable communication device assignment and requiring Department Director approval of such assignments.

Information Technology Response – Radio Risk Assessment Report Recommendation 4 Status

Agree with Status.

Finance Response – Radio Risk Assessment Report Recommendation 4 Status

Agree with Status. Radio and cellular communication device assignments and utilization were evaluated by the Office of Management & Budget and IT. The results of this evaluation were used by IT in working with non-public safety departments to determine radio replacement needs.

ATTACHMENT A
MANAGEMENT RESPONSES



MEMORANDUM

The City of
OKLAHOMA CITY



TO: Matt Weller, City Auditor
THROUGH Craig Freeman, City Manager
FROM: Schad Meldrum, I.T. Director *WSM*
DATE: December 13, 2023
SUBJECT: IT Response to "RADIO AND MOBILE COMPUTER INVENTORIES FOLLOW-UP AUDIT"

For the remainder of this document the *Public Safety Communications Support Program* will generally be referred to as the "Radio Shop".

Status 1 - Agree

Information Technology generally agrees with the status. The following mitigation will begin immediately as part of chargeback preparation for FY25.

The Radio Shop will generate a comprehensive inventory of radios and MDCs (mobile data computers) that have not been detected/active on their respective networks in the preceding 90 days. This inventory will be provided to the respective Departments, to locate and account for these items. In the event, the Radio Shop cannot provide a 90 day access list the entire list of assigned MDCs will be provided to the Departments to conduct physical inventories.

Additionally, The Radio Shop will ensure that all Departments with assigned radios and MDCs have access to the MCM software. The Radio Shop will facilitate user logins, provide any required training, and offer assistance as needed to ensure proficient utilization of the program.

The Radio Shop will request each Department to provide confirmation of completion of annual inventory counts and related inventory record updates in MCM, and that required documentation of lost, stolen, and damaged equipment have been submitted per defined processes and policies when applicable.

The Radio Shop will establish communication with each Department to provide the equipment inventory list. Regular communication will be ongoing throughout the process, offering support to facilitate inventory completion by the deadline required to complete chargeback calculations. Correspondence with each Department will be documented through email to demonstrate our outreach and track the progress of inventory management. Departments who do not make progress to completion of inventory tasks will be identified and reported their department director, the IT Director, and ACMs (Assistant City Managers) if needed for awareness.

These actions will be tracked and documented in the TDX Project 548.

Status 2 - Agree

Information Technology generally agrees with the status. See Status 1 response.

These actions will be tracked and documented in the TDX Project 548.

Status 3 - Agree

Information Technology generally agrees with the status.

Status 4 - Agree

Information Technology generally agrees with the status. The following mitigation will begin immediately.

On an annual basis, the Radio Shop will ensure a comprehensive inventory of all radios, MDCs, and equipment (non-capitalized and non-consumable) on-hand (verified by serial number or other asset identification) or waiting disposal (item counts only) is completed. Items "waiting disposal" must be surplus-in-process/pending disposal. This inventory task will be overseen by the Public Safety Division Manager or a designated delegate, who will not have routine access to the equipment. The physical inventory of all equipment will take place under supervision of this appointed individual on or as close to December 31st each year as possible.

Due to surplus backlog, we will complete "waiting disposal" annual inventory counts beginning December 2024. But the goal will be to more expeditiously process surplus/disposal and have minimal surplus-in-process/pending disposal items on-hand at Radio Shop especially in December each year that would have to be counted.

If any equipment cannot be accounted for during this process, the Radio Shop will promptly report such discrepancies to the IT Director. If, for any reason, the equipment cannot be located, an investigation will be conducted to determine the circumstances surrounding its disappearance. Upon completing this investigation, the Radio Shop will request the IT Director's authorization for an inventory adjustment.

These actions will be tracked and documented in the TDX Project 549.

Status 5 - Agree

Information Technology generally agrees with the status. This following mitigation will begin immediately.

The Radio Shop will handle the requisite paperwork when an asset's status needs to be changed to reflect it as issued, lost, stolen, disposed of, deleted, etc., in the MCM system. This paperwork will be attached to the asset in MCM. These changes will be approved by the Radio Shop Inventory Technician and a designated member of the Radio Shop management team.

Surplus of items must be approved by the IT Director. Periodic reports, generated approximately every 90 days, will be used to cross-verify the status of all items. The Public Safety Division Manager or their representative will conduct sporadic audits to validate the procedures are being followed and that all forms will have two separate employees' signatures (initiator and approver).

All deletions will be initiated by the Radio Shop Supervisor (currently Ryan Huffer) and approved by the Radio Shop Manager (currently Daniel Jones). Any deletions will be documented and saved. Deletion of MCM inventory will be limited to the Radio Shop Manager and the Radio Shop Supervisor.

These actions will be tracked and documented in the TDX Project 550.

Status 6 - Agree

Information Technology generally agrees with the status. This following mitigation will begin immediately.

All Radio Shop personnel have been given explicit instructions to include all inventory parts on their work orders whenever they request such parts. In cases where a suitable work order does not already exist for assigning the parts, they are required to initiate a work order, clearly indicating that the parts are to be issued either to them personally or to the equipment they are currently servicing.

The Radio Shop Supervisor, responsible for overseeing the Mobile Shop, will have the responsibility of ensuring that all parts are properly incorporated into the work orders. This individual will perform regular reviews of tickets on a daily or weekly basis to confirm the inclusion of all parts on the work orders and that they have been dispensed by the inventory technician. This individual will not have access to the parts room.

In situations where the Inventory Technician is unavailable, the Radio Shop Manager, who is the Inventory Technician Direct Supervisor, will step in to facilitate the part issuance. The Radio Shop Manager will also verify the comprehensive accountability of all parts and equipment within the MCM system upon receipt.

All changes, parts and equipment issuances will be verified by the Inventory Technician and the Radio Shop Supervisor. Their actions will be documented in MCM.

These actions will be tracked in the TDX Project 551.

Status 7 - Agree

Information Technology generally agrees with the status. This following mitigation will begin immediately.

Customers will be required to sign specific issuance documents, signifying their acknowledgment and agreement pertaining to the acceptance or return of assets. These detailed documents play a pivotal role in serving as a formal and legally binding record of each transaction. To ensure seamless documentation and effective tracking, these signed documents will be securely uploaded into our Mobile Communications Management (MCM) system. This process not only promotes transparency but also aligns with our stringent asset management procedures, enabling us to uphold precise and up-to-date records of asset statuses and customer interactions.

Additionally, when the Radio Shop conducts a swap of radios or Mobile Data Computers (MDCs) for a customer, a comprehensive procedure is followed. The customer is requested to affix their signature and date on the document, indicating both the old asset being returned and the new asset being issued as a replacement. This documentation procedure ensures the

smooth transition of assets, maintaining a transparent and legally compliant process for all parties involved.

These actions will be tracked and documented in the TDX Project 552.

Status 8 - Agree

Information Technology generally agrees with the status. This following mitigation will begin immediately.

At the time of purchasing Mobile Data Computers (MDCs), a comprehensive list of their serial numbers will be promptly transmitted to the Radio Shop by the vendor. This list will be received and confirmed before the physical MDCs are delivered to the designated site. Upon the arrival of the MDCs, an inventory technician, in collaboration with another team member, will conduct an examination to ensure that every MDC's serial number corresponds accurately with the details outlined in the provided list. Once this verification is successfully completed and all serial numbers are confirmed and match the original vendor's inventory list, the systems will be bulk imported into the MCM system. This bulk importation will serve as the official acknowledgment and acceptance of the new devices into our operational infrastructure.

These actions will be tracked and documented in the TDX Project 553.

Status 9 - Agree

Information Technology agrees with the status.

Status 10 - Agree

Information Technology generally agrees with the status. See Status 4 Response. It should be noted the Radio Shop reviewed all status of records in MCM and corrected any that were not accurate. Monthly or as needed the Radio Shop will contact the IT Admin and Finance when items are needing to be surplus.

These actions will be tracked and documented in the TDX Project 554.

Radio Risk Assessment Report Recommendation 4 Status - Agree



MEMORANDUM

The City of
OKLAHOMA CITY



TO: Matt Weller, City Auditor

THROUGH: Craig Freeman, City Manager

FROM: Brent Bryant *M. Bryant* *CF*
Chief Finance Officer – Finance Department

DATE: 12/13/2023

SUBJECT: INFORMATION TECHNOLOGY DEPARTMENT RADIO AND MOBILE COMPUTER INVENTORIES FOLLOW-UP AUDIT (as of April 30, 2023)

Following are management's responses to the status of recommendations pertaining to the Finance Department, outlined in the original audit dated February 18, 2020:

Recommendation 2 - Implemented.

Agree with Status. A resolution adopting the City's Grant Policies and Procedures Manual which requires City Council approval of the purpose, amount, obligations, and planned use of all City grant awards was approved by the City Council on November 19, 2019.

Recommendation 4 – Addressed.

Agree with Status. Radio and cellular communication device assignments and utilization were evaluated by the Office of Management & Budget and IT. The results of this evaluation were used by IT in working with non-public safety departments to determine radio replacement needs.