

AUDIT COMMITTEE

AGENDA

Board of Fire and Police Pension Commissioners

**Robert von Voigt, Chair
Corinne Tapia, Vice Chair
George Aliano
Cielo Castro**

**January 15, 2015
8:30 a.m.**

**Los Angeles Times Building
202 W. First Street, Suite 500
Los Angeles, CA 90012**

An opportunity for the public to address the Board or Committee about any item on today's agenda for which there has been no previous opportunity for public comment will be provided before or during consideration of the item. Members of the public who wish to speak on any item on today's agenda are requested to complete a speaker card for each item they wish to address, and present the completed card(s) to the commission executive assistant. Speaker cards are available at the commission executive assistant's desk.

In compliance with Government Code Section 54957.5, non-exempt writings that are distributed to a majority or all of the Board or applicable Committee of the Board in advance of their meetings may be viewed at the office of the Los Angeles Fire and Police Pension System (LAFPP), located at 360 East 2nd Street, 4th Floor, Los Angeles, California 90012, or by clicking on LAFPP's website at www.lafpp.com, or at the scheduled meeting. Non-exempt writings that are distributed to the Board or Committee at a scheduled meeting may be viewed at that meeting. In addition, if you would like a copy of any record related to an item on the agenda, please contact the commission executive assistant, at (213) 978-4555 or by e-mail at barbara.nobregas@lafpp.com.

Sign language interpreters, communication access real-time transcription, assistive listening devices, or other auxiliary aids and/or services may be provided upon request. To ensure availability, you are advised to make your request at least 72 hours prior to the meeting you wish to attend. Due to difficulties in securing sign language interpreters, five or more business days notice is strongly recommended. For additional information, please contact the Department of Fire and Police Pensions, (213) 978-4545 voice or (213) 978-4455 TDD.

1. **[CITY MANAGEMENT AUDIT RECOMMENDATION ASSIGNED TO THE AUDIT COMMITTEE; AND POSSIBLE COMMITTEE ACTION](#)**
2. **[COMMITTEE REVIEW OF STATUS UPDATE TO 2014 ANNUAL AUDIT PLAN AND FORECAST AND PROPOSED 2015 ANNUAL AUDIT PLAN AND FORECAST; AND POSSIBLE COMMITTEE ACTION](#)**
3. **GENERAL PUBLIC COMMENTS ON MATTERS WITHIN THE COMMITTEE'S JURISDICTION**

SPECIAL MEETING

AGENDA

Board of Fire and Police Pension Commissioners

January 15, 2015

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- 1. CITY MANAGEMENT AUDIT RECOMMENDATION ASSIGNED TO THE AUDIT COMMITTEE; AND POSSIBLE COMMITTEE ACTION**
- 2. COMMITTEE REVIEW OF STATUS UPDATE TO 2014 ANNUAL AUDIT PLAN AND FORECAST AND PROPOSED 2015 ANNUAL AUDIT PLAN AND FORECAST; AND POSSIBLE COMMITTEE ACTION**
- 3. GENERAL PUBLIC COMMENTS ON MATTERS WITHIN THE COMMITTEE'S JURISDICTION**



DEPARTMENT OF FIRE AND POLICE PENSIONS

360 East Second Street, Suite 400
Los Angeles, CA 90012
(213) 978-4545

REPORT TO THE AUDIT COMMITTEE

DATE: JANUARY 15, 2015 **ITEM:** 1

FROM: RAYMOND P. CIRANNA, GENERAL MANAGER

SUBJECT: CITY MANAGEMENT AUDIT RECOMMENDATION ASSIGNED TO THE AUDIT COMMITTEE; AND POSSIBLE COMMITTEE ACTION

RECOMMENDATIONS

That the Audit Committee:

1. Review the proposed status of the remaining City Management Audit Recommendation assigned to the Audit Committee; and
2. Recommend that the Board approve the status of the HEK Recommendations as indicated on Attachment 1 and direct staff to report back to the Audit Committee within 120 days.

BACKGROUND

On March 12, 2014, the City Controller's Office released the HewittEnnis Knupp (HEK) Management Audit Final Report of the Los Angeles Fire and Police Pension Fund (Audit). On April 3, 2014, the Board assigned implementation of HEK's recommendations to the Board, staff, or standing committees. The Audit included a total of 55 recommendations, of which four were referred to the Audit Committee.

On June 19, 2014, the Board approved the final status of three of the four Audit Committee recommendations. There is one remaining recommendation (HEK Recommendation No. 34) referred to the Audit Committee for its consideration.

DISCUSSION

The recommendation, proposed status, and staff input for the remaining HEK recommendation are indicated below.

HEK Recommendation No. 34

LAFPP Management should develop a comprehensive physical security plan for the new LAFPP office space.

Status: In progress.

Staff input: LAFPP continues to work with various consultants to incorporate a strong physical security plan at its new headquarters. The security plan will be reviewed and finalized along with the construction plans. Current considerations include:

- Physical identification tags for employee access to the building
- Security camera deployment for building access points, stairwells, and parking locations

Staff recommends that upon review, the Audit Committee forward the status of the remaining HEK recommendation to the full Board for approval.

IAS will continue to provide the Audit Committee periodic reports on the remaining HEK recommendation assigned to the Committee.

BUDGET

There is no budget impact associated with this report.

This report was prepared by:
Erin J. Kenney
Departmental Audit Manager
Internal Audit Section

RPC:EJK

Attachment

(1) HEK Recommendation Status Log – Recommendations Assigned to Audit Committee

HEK RECOMMENDATION STATUS LOG - RECOMMENDATIONS ASSIGNED TO AUDIT COMMITTEE

Rec. No.	LAFPP Status	HEK Recommendation	Page No.	Responsible Division	LAFPP Comments included in Mgmt Response	Current Status as of 1-15-15
30	4	LAFPP Management should consolidate the paper-based member files into a centralized filing room within the new LAFPP office space.	60	Admin Ops	<i>Staff will research the matter and bring a supported recommendation to the Board.</i>	On June 19, 2014, the Board approved implementation as "Recommend No Action." LAFPP is not planning to consolidate on-site paper-based member files within the new LAFPP office space because the Department is currently converting paper-based member files into an electronic centralized filing system (2013-14 Strategic Plan – Document Imaging System Project). In this system, each member has his/her own electronic folder where all files are stored. This reduces the need for paper-based documents and future storage requirements at the new office space, and increases efficiency in searching and retrieving documents while protecting members' personal information. See Recommendation No. 31 for more information regarding alternative implementation of a centralized filing system.
31	1	LAFPP Management should organize paper-based member files so they include all of a member's information, correspondence, and transactions with LAFPP.	60	Admin Ops	<i>Agreed. This will continue to be done on an ongoing basis in our document imaging system.</i>	On June 19, 2014, the Board approved implementation as "Completed." LAFPP continues to organize paper-based member files in Documentum, our electronic document imaging system. All important member information, correspondence and transactions are being included.
33	1	LAFPP Management should examine what additional measures could be adopted to enhance physical security in the current office space.	66	Admin Ops	<i>Agreed. LAFPP will explore what additional measures can be taken and perform a cost benefit analysis of those additional measures.</i>	On June 19, 2014, the Board approved implementation as "Completed." LAFPP examined several measures with the following results: 1) Key cards for the 4th Floor: management determined the cost of approximately \$26,000 was not prudent based on the short-term occupancy of the current building. 2) Restrooms on the 4th and 6th Floors: LAFPP management had discussions to install keypad locks with the former property manager, but that was not completed prior to the recent sale of the current building. 3) Tenant improvements to the 6th Floor: LAFPP management considered security measures, but such measures would require substantial design and construction. Management efforts/resources directed to enhancing physical security at new office space for 2015 relocation.
34	2	LAFPP Management should develop a comprehensive physical security plan for the new LAFPP office space.	66	Admin Ops	<i>Agreed. Management is already incorporating a comprehensive security plan into the design of the new office building.</i>	LAFPP continues to work with various consultants to incorporate a strong physical security plan at its new headquarters. The security plan will be reviewed and finalized along with the construction plans. Current considerations include: <ul style="list-style-type: none"> • Physical identification tags for employee access to the building • Security camera deployment for building access points, stairwells, and parking locations

Status Legend:
1 = Completed
2 = In Progress
3 = Implement at Later Date
4 = Recommend No Action



DEPARTMENT OF FIRE AND POLICE PENSIONS

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REPORT TO THE AUDIT COMMITTEE

DATE: JANUARY 15, 2015 **ITEM:** 2

FROM: RAYMOND P. CIRANNA, GENERAL MANAGER

SUBJECT: COMMITTEE REVIEW OF STATUS UPDATE TO 2014 ANNUAL AUDIT PLAN AND FORECAST AND PROPOSED 2015 ANNUAL AUDIT PLAN AND FORECAST; AND POSSIBLE COMMITTEE ACTION

RECOMMENDATION

That the Audit Committee:

1. Review the status update to the 2014 Annual Audit Plan and Forecast (AAPF); and
2. Review the proposed 2015 AAPF and recommend it to the full Board for approval.

BACKGROUND

Each year, Internal Audit Section (IAS) develops the Annual Audit Plan and Forecast (AAPF) to document the priorities of the internal audit activity as it relates to LAFPP's mission and goals. The AAPF is derived from a formal risk assessment that includes input of management and the Board. The risk assessment is consistent with *The International Standards for the Professional Practice of Internal Auditing (ISPPPIA)* that requires a risk-based, flexible annual audit plan.

Historically, IAS has developed aggressive AAPFs that prioritize several projects for the current calendar year, and that identify several projects for future calendar years. This approach is intended to capture information from year to year, and to ensure risk assessment information is communicated to the Board, management, our members, and stakeholders.

The AAPF is flexible to enable adjustments. Adjustments are made in response to changes in business, risk, operations, programs, systems, and controls in accordance with the *ISPPPIA*. Due to the nature of IAS' work, internal resources, and the aggressiveness of the plan, target dates may be adjusted.

DISCUSSION

2014 AAPF Status Update

On March 20, 2014, the Board approved the 2014 AAPF (Attachment 1). Twenty-seven projects were included, with thirteen projects either scheduled or to be considered for completion in 2014. The status of these projects is reflected in Attachment 2 and as follows:

Project Type	No. Scheduled	S T A T U S			
		Completed	In Progress	Pending	Total
Audit	4	1	2	1	4
Monitoring Projects	5	4	0	1	5
Follow up projects	5	1	1	3	5
Special projects	2	2	0	0	2
	16	8	3	5	16

Projects that are not completed each year are reassessed for inclusion in the next year's AAPF.

Proposed 2015 AAPF

The 2015 risk assessment developed the framework for the 2015 AAPF. The risk assessment included surveys to Board members, executive management, supervisors, and staff; interviews with LAFPP personnel; applications of the Department's proposed Mission and Vision Statements, and Business Plan Goals; consideration of City Controller interim and final audit findings and recommendations; consideration of management actions; and observations and analysis by IAS staff. The analysis included categorizations of risks, evaluations of risk severity, and determinations regarding IAS' actions to audit, monitor, or review.

Based on these results, IAS derived a list of 14 audits, five monitoring projects, five follow up projects, and two special projects. Two audits scheduled for calendar year 2014 [Subsidy Program Audits as related to 1) the Los Angeles Police Protective League (LAPPL); and, 2) the United Firefighters of Los Angeles City (UFLAC)] were rescheduled to calendar year 2015. Both audits are in progress and are included in the Department's 2014-15 Three-Year Business Plan.

Risks associated with a Disability Pension Benefits Processes Audit were re-evaluated, and IAS proposes removing the audit from the 2015 AAPF. In the 2014 City Management Final Audit, the City Controller evaluated LAFPP's disability pension program administration that included review of written policies, procedures, checklists, practices, training, performance measures, and comparisons to best practices. Additionally, management has taken actions that include reporting of disability pension benefits processing as a Mayor's Metric, and internal research. IAS determined higher priority projects and will continue to include disability pension benefits processes for consideration in future risk assessments.

All work was prioritized based on risk and scheduled as indicated on the proposed *2015 Annual Audit Plan and Forecast* (Attachment 3).

Additionally, senior management is being provided with a series of management points. These management points resulted from the risk assessment analysis. Management points are being shared to highlight opportunities for improvements that 1) either are not addressed in the annual audit plan and forecast, or 2) can be addressed immediately by management.

IAS will continue to conduct annual risk assessments as the basis for future calendar year audit plans.

BUDGET

There is no budget impact associated with this report.

This report was prepared by:

Erin J. Kenney
Departmental Audit Manager
Internal Audit Section

RPC:EJK

Attachments:

- (1) *2014 Annual Audit Plan and Forecast*
- (2) *2014 Annual Audit Plan and Forecast Status Update*
- (3) *2015 Annual Audit Plan and Forecast*



2014 ANNUAL AUDIT PLAN AND FORECAST

Los Angeles Fire & Police Pensions prepared by Internal Audit Section

No.	AUDIT TITLE	TYPE	PRIORITY ASSESSMENT	TARGET DATE
1-2	Audits of FPP Subsidy Program re: each of the Associations - (2 audits: LAPPL, UFLAC) <i>Objective: Determine whether FPP monies are spent as intended to include review of eligibility, efficiency, effectiveness, and financial analysis</i>	Public Pension Fund Audit	High: based on lack of controls, and moderate financial and non-financial impact	2 audits: Dec 2014
3	Private Equity Data Reporting Audit <i>Objective: Determine whether Private Equity data reporting processes are reliable regarding internal rates of return</i>	Investments	Moderate: based on moderate controls, heavy reliance on data for decision making, and high non-financial impact	Mar 2014
4	Disability Pension Benefits Processes Audit <i>Objective: Determine whether processes for awarding and monitoring of disability benefits are effective, efficient, and meet Department standards.</i>	Public Pension Fund Audit	Moderate: based on moderate controls, materiality of potential losses, and high non-financial impact	Nov 2014
5	Audit of Contributions Processes <i>Objective: Determine whether Department controls regarding employee contributions, including lost service time contributions, are effective, efficient, and meet Department standards.</i>	Public Pension Fund Audit	Moderate: based on moderate controls, materiality of potential losses, and moderate impact on customer service and productivity	May 2015
6	Audit of SICK/IOD Conversion Process <i>Objective: Determine whether Department controls for SICK/IOD conversions are effective, efficient, and meet Department standards.</i>	Public Pension Fund Audit	Moderate: based on moderate controls, materiality of potential losses, and moderate impact on customer service and productivity	Dec 2015
7	Audit of Tax-related Processes <i>Objective: Determine whether tax-related processes are effective, efficient and meet Department standards.</i>	Public Pension Fund Audit	Moderate: based on moderate controls, potentially moderate financial and non-financial impact	TBD
8	Audit of Investment Monitoring Processes <i>Objective: Determine whether FPP investment monitoring processes and reporting (by asset class as appropriate) are effective, efficient and meet Department standards and expectations.</i>	Investments	Moderate: based on strong controls, potentially moderate financial and non-financial impact	TBD
9	IT Audit of Employee Self Service Website <i>Objective: Determine whether controls regarding member self-service access are adequate and effective.</i>	IT*	Moderate: based on moderate controls and limited customer service delivery to members	TBD
10	IT Notifications Audit <i>Objective: Determine whether FPP controls regarding notifications of security breaches meet Department standards.</i>	IT*	Moderate: based on moderate controls, moderate financial and non-financial impact	TBD



2014 ANNUAL AUDIT PLAN AND FORECAST

Los Angeles Fire & Police Pensions prepared by Internal Audit Section

No.	AUDIT TITLE	TYPE	PRIORITY ASSESSMENT	TARGET DATE
11	IT Security Audit of Hard and Soft Data Transfers <i>Objective: Determine whether data transfers between FPP, Association, Buck and NT are secure.</i>	IT*	Moderate: based on moderate to strong controls and moderate to high financial and non-financial impact	TBD
12	IT Audit of Network Operating Systems <i>Objective: Determine whether the operating systems manage the network efficiently.</i>	IT*	Moderate: based on moderate controls, potentially moderate financial and non-financial impact	TBD
13	Audit of Business Continuity/Disaster Recovery Plan <i>Objective: Assess the implementation of the Disaster Recovery/ Business Continuity plan.</i>	Business Continuity	Moderate: based on moderate controls and implementation of new policies and procedures. IAS to actively monitor (see monitoring function page 1).	TBD
14	IT Audit of Documentation of Systems Development <i>Objective: Determine whether FPP documents its systems development.</i>	IT*	Low: based on moderate controls, moderate materiality of financial and non-financial impact, pending changes to policies and procedures	TBD
15	Physical Assets Verification Audit <i>Objective: Determine whether controls regarding physical asset management are adequate.</i>	Standard	Low: based on moderate controls, low materiality of potential losses	TBD

Audit scheduled for calendar year 2014 (based on budgeted 3 full time equivalents).

* IT audits may be co-sourced or outsourced.

IAS MONITORING PROJECTS

No.	MONITORING PROJECT TITLE	TYPE	RESPONSIBILITY / AUTHORITY	TARGET DATE
M1-M4	Contractor Disclosure Policy: Quarterly reporting	Ethics	Board policy	Quarterly
M5	Business Continuity/Disaster Recovery Plan	Business Continuity	Management request	Ongoing

IAS FOLLOW UP AND SPECIAL PROJECTS

No.	FOLLOW UP / SPECIAL PROJECT TITLE	TYPE	RESPONSIBILITY / AUTHORITY	TARGET DATE
F1	Follow up to Subsidy Program Audit - LAFRA	Public Pension Fund Audit	Auditing standards	TBD
F2	Follow up to Member Benefits Payments Process Audit	Public Pension Fund Audit	Auditing standards	TBD
F3	Follow up to Systems Access Audit	IT	Auditing standards	TBD

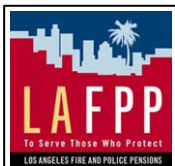


2014 ANNUAL AUDIT PLAN AND FORECAST

Los Angeles Fire & Police Pensions

prepared by Internal Audit Section

No.	AUDIT TITLE	TYPE	PRIORITY ASSESSMENT	TARGET DATE
F4	Follow up to Brown Armstrong External Audit	Standard	Auditing standards	June 2014
F5	Sensitive Information Physical Security Review	Standard	Management request	TBD
SP1	City Management Audit (Final)	Standard	City Charter	March 2014
SP2	Peer Review	Standard	Strategic plan	May 2014


2014 ANNUAL AUDIT PLAN AND FORECAST STATUS UPDATE
**Los Angeles Fire & Police Pensions
prepared by Internal Audit Section**

No.	PROJECT	PROJECT TYPE	STATUS
1-2	Audits of FPP Subsidy Program re: each of the Associations - 4 audits total - two completed (re: LAFRA and LAPRA) through 2013	Audit	0 completed in 2014; 2 in progress (UFLAC and LAPPL)
3	Private Equity Data Reporting Audit	Audit	Completed
4	Disability Pension Benefits Processes Audit	Audit	Pending removal from 2015 AAPF based on lowered risk associated with City Management Final Audit findings and management actions.
M1-4	Contractor Disclosure Quarterly Reporting	Monitoring (M)	Completed quarterly (4 total)
M5	Business Continuity/Disaster Recovery Plan	Monitoring (M)	Pending
F1	Follow up to Subsidy Program Audit - LAFRA	Follow up (F)	In progress
F2	Follow up to Member Benefit Payments Process Audit	Follow up (F)	Pending
F3	Follow up to Systems Access Audit	Follow up (F)	Pending
F4	Follow up to Brown Armstrong External Audit	Follow up (F)	Completed
F5	Sensitive Information Physical Security Review	Follow up (F)	Pending
SP1	City Management Audit - Final Report	Special Project (SP)	Completed
SP2	Peer Review	Special Project (SP)	Completed



PROPOSED 2015 ANNUAL AUDIT PLAN AND FORECAST

Los Angeles Fire & Police Pensions

prepared by Internal Audit Section

No.	AUDIT TITLE	TYPE	PRIORITY ASSESSMENT	TARGET DATE
1-2	Audits of FPP Subsidy Program re: each of the Associations - (2 audits: LAPPL, UFLAC) <i>Objective: Determine whether FPP monies are spent as intended to include review of eligibility, efficiency, effectiveness, and financial analysis</i>	Public Pension Fund Audit	High: based on lack of controls, and moderate financial and non-financial impact	UFLAC: March 2015 LAPPL: TBD 2015
3	Audit of Contributions Processes <i>Objective: Determine whether Department controls regarding employer and employee contributions, including lost service time contributions, are effective, efficient, and meet Department standards.</i>	Public Pension Fund Audit	Moderate: based on moderate controls, materiality of potential losses, and moderate impact on customer service and productivity	September 2015
4	Audit of SICK/IOD Conversion Process <i>Objective: Determine whether Department controls for SICK/IOD conversions are effective, efficient, and meet Department standards.</i>	Public Pension Fund Audit	Moderate: based on moderate controls, materiality of potential losses, and moderate impact on customer service and productivity	Dec 2015
5	Audit of Business Continuity/Disaster Recovery Plan <i>Objective: Assess the implementation of the Disaster Recovery/ Business Continuity plan.</i>	Business Continuity	Moderate: based on moderate controls and implementation of new policies and procedures. IAS to actively monitor (see monitoring function page 2).	2016
6	Audit of Investment Processes <i>Objective: Determine whether FPP investment processes are effective, efficient and meet Department standards and expectations.</i>	Investments	Moderate: based on strong controls, potentially moderate financial and non-financial impact	2016
7	IT Audit of Network Security <i>Objective: Determine whether FPP controls over network security are adequate, effective, and meet Department standards.</i>	IT*	Moderate: based on moderate controls, moderate financial and non-financial impact	2016
8	Audit of Tax-related Processes <i>Objective: Determine whether tax-related processes are effective, efficient and meet Department standards.</i>	Public Pension Fund Audit	Moderate: based on moderate controls, potentially moderate financial and non-financial impact	TBD
9 - 12	Subsidy Program Audits - 2nd round: LAFRA, LAPPL, LAPRA, UFLAC <i>Objective: Determine whether Subsidy Program is efficient, effective, and provides expected results.</i>	Public Pension Fund Audit	Moderate: based on moderate controls and implementation of new policies and procedures.	TBD
13	IT Audit of Documentation of Systems Development <i>Objective: Determine whether FPP documents its systems development.</i>	IT*	Low: based on moderate controls, moderate materiality of financial and non-financial impact, pending changes to policies and procedures	TBD



PROPOSED 2015 ANNUAL AUDIT PLAN AND FORECAST

Los Angeles Fire & Police Pensions

prepared by Internal Audit Section

No.	AUDIT TITLE	TYPE	PRIORITY ASSESSMENT	TARGET DATE
14	Physical Assets Verification Audit	Standard	Low: based on moderate controls, low materiality of potential losses	TBD
	<i>Objective: Determine whether controls regarding physical asset management are adequate.</i>			

Audits scheduled for calendar year 2015 are based on budgeted 3 full time equivalents.

* IT audits may be co-sourced or outsourced.

IAS MONITORING PROJECTS

No.	MONITORING PROJECT TITLE	TYPE	RESPONSIBILITY / AUTHORITY	TARGET DATE
M1-M4	Contractor Disclosure Policy: Quarterly reporting	Ethics	Board policy	Quarterly
M5	Business Continuity/Disaster Recovery Plan	Business Continuity	Management request	Ongoing

IAS FOLLOW UP AND SPECIAL PROJECTS

No.	FOLLOW UP / SPECIAL PROJECT TITLE	TYPE	RESPONSIBILITY / AUTHORITY	TARGET DATE
F1	Follow up to Subsidy Program Audit - LAFRA	Public Pension Fund Audit	Auditing standards	March 2015
F2	Follow up to Subsidy Program Audit - LAPRA	Public Pension Fund Audit	Auditing standards	April 2015
F3	Follow Up to City Management Audit/ HEK recommendations	Standard	Management request	September 2015
F4	Follow up to Member Benefits Payments Process Audit	Public Pension Fund Audit	Auditing standards	TBD
F5	Follow up to Systems Access Audit	IT	Auditing standards	TBD
SP1	Coordination of the City Controller's Internal Control Certification Program	Standard	Management request	January 2015
SP2	Sensitive Information Physical Security Review	Standard	Management request	March 2015