



Certified Public
Accountants &
Business Advisors

Briefing on the Uniform Guidance Audit

Including the Audit Results of
FY2023

City of Baltimore, Maryland



City of
Baltimore

September 26, 2024

Agenda

- **Scope of Services**
- **Audit Approach**
- **Overview of Annual Comprehensive Financial Report**
 - Summary of Preliminary Results
 - Internal controls assessment
- **Uniform Grant Guidance Audit**
- **Required Communications**

Executive Summary

I. Scope of Services

- Audit of the following June 30, 2023 financial statements
 - City of Baltimore
 - Water Utility Fund
 - Waste Water Utility Fund
 - Storm Water Utility Fund
 - Parking Facilities Fund
- Uniform Grant Guidance Audit
- Data collection form submission assistance
- Report on internal controls over financial reporting
- Observations and recommendations
- We did not audit and relied on the opinions of other auditors for:
 - Pension Trust Funds
 - Employees' Retirement System
 - Elected Officials Retirement System
 - Fire and Police Retirement System
 - Baltimore City Public School System
 - The City adjusted certain amounts related to pension and OPEB liabilities which SBC took responsibility.
 - Baltimore Hotel Corporation

Audit Approach



SBC Audit Approach

“Focus on Risk, Controls, and Account Misstatement”

FORCAM Audit Approach

Focus on Risk, Controls, and Account Misstatement

Agree on Expectations and Deliverables

Planning - Understand the Business & Risk

Client Acceptance • Client Environment • Tone at the Top
Materiality • Initial Risk Assessment • Audit Plan • Client Expectations

Assess & Test Design & Operations of Controls

What Can Go Wrong? • Test Key Controls • Walkthrough
Map Accounts & Transactions • Identify Key Controls

Financial Close & Reporting Misstatement Analysis

Analyze Balances • Financial Close Process
Principles Applied • Management's Verification

Substantive Testing

Negative Account Analysis • Negative Financial Close
Firm & GAAS Required • Significant Estimates
Negative Operating Controls • Unusual Transactions

GAAS Compliance & Reporting

GAAS Checklist • Review Reports • Wrap Up
Draft Board/Management Presentation
Did We Meet Your Expectations?

Goals:

Detect Financial Statement Misstatement Risk
Detect Error

- Accounting Principle
- Estimate
- Information Processing
- Account Balances

Fraud
Business Failure
Business Improvement Opportunities
Client Expectations

Communicate Value Delivered and Measure Satisfaction



Evaluate and Test Various Levels of Process Controls



Assessment of Control Environment

Control Environment	Risk Assessment	Control Activities	Information and Communication	Monitoring Activities
<ul style="list-style-type: none"> • Key executive integrity, ethics, and behavior • Control consciousness and operating style • Commitment to competence • Board's participation in governance and oversight • Organizational structure, responsibility, and authority • HR policies and procedures 	<ul style="list-style-type: none"> • Mechanisms to anticipate, identify, and react to significant events • Processes and procedures to identify changes in GAAP, business practices, and internal control 	<ul style="list-style-type: none"> • Existence of necessary policies and procedures • Clear financial objectives with active monitoring • Logical segregation of duties • Periodic comparisons of book-to-actual and physical count-to-books • Adequate safeguards of documents, records, and assets • Assess controls in place 	<ul style="list-style-type: none"> • Adequate performance reports produced from information system • Information systems are connected with business strategy • Commitment of HR and Finance to develop, test, and monitor IT systems and programs • Business continuity/disaster plan for IT • Established communication channels for employees to fulfill responsibilities • Adequate communication across the organization 	<ul style="list-style-type: none"> • Periodic evaluations of internal controls (annual audit) • Implementation of improvement recommendations • Perform monitoring activities • Remediate deficiencies • Internal audit function • Internal compliance review function

Significant Risk Areas

Treasury	Estimation	Financial Reporting	Expenditures	Payroll	Revenue
<ul style="list-style-type: none"> • Cash Management and Accounting • Investment Management and Accounting • Investment Monitoring • Investment Valuation • Investment Policy • Debt Management and Accounting • Debt Compliance • Reconciliation 	<ul style="list-style-type: none"> • Methodology • Information • Calculation 	<ul style="list-style-type: none"> • Accounting Principles and Disclosure • Closing the Books • Report Preparation • Estimation (pension/OPEB) • General Ledger and Journal Entry Processing • Verification and Review of Results 	<ul style="list-style-type: none"> • Purchasing • Procurement • Purchase Card • Receiving • Authorization • Budget • Accounts Payable and Cash Disbursement 	<ul style="list-style-type: none"> • Attendance Reporting • Time Reporting • Payroll Accounting and Processing • Budget • Payroll Disbursements • Change Management • Hiring/Terminations 	<ul style="list-style-type: none"> • Calculation and Billing • Cash Receipts • Revenue and Recognition • Cutoff

The principal areas of audit emphasis included key industry, business and technical issues as identified during our audit planning and the accounts with greater risk of misstatement due to their inherent risk of error or fraud.

Significant Risk Areas (cont.)

Fixed Assets	Compliance	Grants Management	Information Technology
<ul style="list-style-type: none"> • Physical Custody • Asset and Construction in Process Accounting • Depreciation 	<ul style="list-style-type: none"> • Assess Internal and External Risk • Regulatory Compliance • Monitor Compliance • Grant Compliance 	<ul style="list-style-type: none"> • Acceptance • Grant Oversight • Compliance • Reporting • Monitoring • Accounting • Billing and Collection • Grant Close Out 	<ul style="list-style-type: none"> • Policy Framework • Physical and Environmental Controls • Security Plan and Operations • Logical Access to Data and Applications • System Development and Deployment • Change and Incident Management • System Operations • Data Backup and Recovery • Encryption • Segregation of Duties • Cyber Security Preparedness • Application Controls (General Ledger, Payroll, Taxes, Billing) • System Maintenance and Version Updates • Third-Party Processors

Overview of the Annual Comprehensive Financial Report



Annual Comprehensive Financial Report (ACFR)

Section of the ACFR	Auditor Responsibility
Introductory Section:	None
Financial Section: <ul style="list-style-type: none"> • Independent Public Accountants' Report • Management's Discussion and Analysis • Basic Financial Statements <ul style="list-style-type: none"> - Government Wide Statements - Component Unit Information - Fund Statements <ul style="list-style-type: none"> - Governmental - Proprietary - Fiduciary • Notes to the Financial Statements • Required Supplementary Information • Combining and individual Fund Statements and Schedule 	Our Opinion Review for Consistency Opine Review of Financial Statements Opine Opine Opine/Review of Financial Statements Opine Review for Consistency In Relation To
Statistical Section:	Review for Consistency

Summary of Results (ACFR)

- Issued an unmodified opinion on the financial statements
- Discovered no instances of material fraud
- Received full cooperation from management
- Material weaknesses and significant deficiencies in internal controls were identified
- Recommendations for improvement to internal controls and procedures

Internal Controls Assessment

- *A deficiency in internal controls over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements and/or noncompliance with a type of compliance requirement of a Federal program on a timely basis.
- *A significant deficiency in internal controls over compliance* is a deficiency, or a combination of deficiencies, in internal controls over compliance that is less severe than a material weakness in internal controls over compliance, yet important enough to merit attention by those charged with governance.
- *A material weakness in internal controls over compliance* is a deficiency, or combination of deficiencies, in internal controls over compliance, such that there is a reasonable possibility that material misstatements and/or noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis.

Internal Controls Assessment (cont.)

The following material weaknesses were identified:

Area	Summary
Financial Reporting Function	The City had significant post year-end adjustments to its fiscal year 2023 financial statements. Such adjustments relate to errors (both material and immaterial) undiscovered throughout the fiscal year. For example, there were cash accounts that were not reconciled for the majority of the fiscal year, which resulted in approximately \$50 million of uninvestigated reconciling items. Additionally, upon review of the trust accounts, an account for \$92 million was identified, but had not been recorded as of year end.
Grant Accounting	Due to lack of formal procedures and accountability at various departments, the City is not able to establish accurate balances of grant accounts receivable and grant deferred revenue accounts.
Water and Waste Water Billing	There was a significant number of accounts that have not been billed since the system has been implemented and a significant number of accounts have been billed inconsistently. The City's water and wastewater utilities system is not able to establish accurate water and wastewater utilities revenue and accounts receivable balances without manually calculated adjustments and this is a greater risk of error due to manual adjustments. There were also approximately \$13 million capitalizable costs that were erroneously recorded as operational expenses that needed to be adjusted post-close.
Fixed Asset Accounting	There were significant post-close adjustments recorded to fixed assets to correct the year-end reporting for capitalized assets. Additionally, errors were detected in the depreciation calculation that resulted in additional adjustments.

Internal Controls Assessment (cont.)

Area	Summary
Information Technology Security	While progress has been made in addressing and remediating the legacy vulnerabilities, including adding additional personnel to the task, a number of "severe/critical/high risk" vulnerabilities remain to be remediated. The absence of timely remediation increases the risk that vulnerabilities may be exploited leading to disruption of the City's operations and/or theft/loss of data.
Schedule of Federal Awards (SEFA)	Finance is responsible for preparing the SEFA based upon grant information obtained from the financial accounting records and other information provided by each department or agency. In many instances, the detail expenditure information in the accounting software differed from the expenditures reported by various City departments. Additionally, expenditures related to sub-recipients, subcontractors, and beneficiaries are not separately tracked in the general ledger. Without adequate controls over financial reporting, the City cannot provide reasonable assurance that the SEFA is fairly presented. There were also significant delays in the preparation of the SEFA, which prevented the City from meeting the March 31, 2024 deadline with the Federal clearinghouse.

Uniform Grant Guidance Results



Goals of the Uniform Guidance

The Office of Management and Budget (OMB) issued OMB Guidance for Grants and Agreements, now known as the OMB Guidance for Federal Financial Assistance. All non-Federal government agencies and nonprofit organizations that expend \$750,000 or more in Federal awards in a given fiscal year are required to obtain a Single Audit.

- *Streamline for Federal awards to ease administrative burden*
- *Strengthen oversight over Federal funds to reduce risk of waste, fraud and abuse*
- *Focus grant policies on areas that emphasize the achievement of better grant outcomes (performance) at a lower cost*

Goals of the Uniform Guidance (cont.)

[Uniform Guidance \(2 C.F.R. Part 200\)](#): 2 C.F.R Part 200 establishes uniform administrative requirements, cost principles, and audit requirements for Federal awards to non-Federal entities.

Area	Summary
Allowable Costs/Activities/Period of Availability & Performance	The non-Federal entity should ensure that Federal and state financial assistance is expended only for allowable activities and that the costs of goods and services charged to Federal and state awards are allowable and in accordance with applicable cost principles, and used only during the authorized period of availability.
Cash Management	Advances and reimbursements should comply with Federal and state laws and interest income should be correctly recorded and returned to the state agency or applied against the contract or grant agreement unless a waiver is obtained from the Chief Financial Officer.
Matching	The non-Federal entity is responsible for ensuring that matching requirements are met using only allowable funds or in-kind contributions that are properly calculated and valued.
Reporting	The non-Federal entity should ensure that reports of Federal and state financial assistance submitted to the awarding agency include all activity of the reporting period, are supported by underlying accounting or performance records, and are fairly presented in accordance with project requirements.
Subrecipient Monitoring	The non-Federal entity is responsible for ensuring that Federal and state financial assistance information and compliance requirements are identified to subrecipients, subrecipient activities are monitored, subrecipient audit findings are resolved, and the impact of any subrecipient noncompliance on the project is evaluated. Also, the non-Federal entity should perform procedures to provide reasonable assurance that the subrecipient obtained required audits and takes appropriate corrective action on audit findings.

Summary of Independent Public Accountants' Review

	FY 2023	FY 2022
Financial Statements		
Type of independent public accountants' report issued	Unmodified	Unmodified
Internal controls over financial reporting:		
Material weakness(es) identified?	Yes	Yes
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes	Yes
Noncompliance material to the financial statements noted?	No	No
Federal Awards		
Type of independent public accountants' report issued	Qualified and Unmodified	Qualified and Unmodified
Internal controls over major programs:		
Material weakness(es) identified?	Yes	Yes
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes	Yes
Type of independent public accountants report issued on compliance for major programs		
Housing Opportunities for Persons with AIDS	Qualified	Qualified
Coronavirus Relief Fund	**	Qualified
Ending the HIV Epidemic: A Plan for America	Qualified	**
Children's Health Insurance Program	**	Qualified
Medical Assistance Program	Qualified	Qualified
HIV Emergency Relief Project Grants	Qualified	Qualified
HIV Prevention Activities	Qualified	Qualified
All others	Unmodified	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance?	Yes	Yes

** Not audited in the year presented

Summary of Major Programs

Name of Federal Major Programs	Assistance Listing Number	Federal Expenditures
U.S. Department of Housing and Urban Development		
Home Investment Partnership Programs	14.239	\$ 3,748,000
Total Housing Opportunity for Persons with AIDS	14.241	8,452,000
U.S. Department of Treasury		
Emergency Rental Assistance Program	21.023	21,455,000
Total American Rescue Plan Act	21.027	83,688,000
U.S. Department of Health and Human Services		
Aging Cluster	93.044/93.045/93.053	4,534,000
Ending the HIV Epidemic: A Plan for America	93.686	3,226,000
Total Children's Health Insurance Program (CHIP)	93.767	3,364,000
Medical Assistance Program (Medicaid Cluster)	93.778	4,944,000
Total HIV Emergency Relief Project Grants	93.914	15,528,000
HIV Prevention Activities	93.940	9,716,000
		\$ 158,655,000
Total Federal Awards		\$ 310,622,000
Dollar threshold used to distinguish between type A and type B programs:		\$ 3,000,000
Auditee qualified as low-risk Auditee?		No
Required Coverage Percentage		40%
Actual Coverage Percentage		51%

Summary of Findings

Finding No.	AL No.	Funding Department	Title of Finding
Financial Statement Findings:			
Material Weaknesses:			
2023-001	All	All	Material Weakness over Grant Accounting
2023-002	All	All	Material Weakness over Financial Reporting
2023-003	All	All	Material Weakness over Water and Wastewater Accounting
2023-004	All	All	Material Weakness over Fixed Assets Accounting
2023-005	All	All	Material Weakness over Information Technology Security
Federal Awards Findings and Questioned Costs:			
Material Weaknesses: **			
2023-006	All	All	Material Weakness over Schedule of Expenditures of Federal Awards (SEFA) Reporting
2023-008	14.241	U.S. Department of Housing and Urban Development	Material Weakness in Internal Controls and Noncompliance over Cash Management
2023-009	14.241	U.S. Department of Housing and Urban Development	Material Weakness in Internal Controls and Noncompliance over Eligibility
2023-011	14.241	U.S. Department of Housing and Urban Development	Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring
2023-012	14.241	U.S. Department of Housing and Urban Development	Material Weakness in Internal Controls and Noncompliance over Special Tests – Housing Quality Standards
2023-015	93.686	U.S. Department of Department of Health and Human Services	Material Weakness in Internal Controls and Noncompliance over Cash Management
2023-017	93.686	U.S. Department of Department of Health and Human Services	Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring
2023-019	93.778	U.S. Department of Department of Health and Human Services	Material Weakness in Internal Controls and Noncompliance over Reporting
2023-020	93.914	U.S. Department of Department of Health and Human Services	Material Weakness in Internal Controls and Noncompliance over Cash Management
2023-021	93.914	U.S. Department of Department of Health and Human Services	Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring
2023-022	93.940	U.S. Department of Department of Health and Human Services	Material Weakness in Internal Controls and Noncompliance over Cash Management
2023-023	93.940	U.S. Department of Department of Health and Human Services	Material Weakness in Internal Controls and Noncompliance over Reporting
2023-024	93.940	U.S. Department of Department of Health and Human Services	Material Weakness in Internal Controls and Noncompliance over Subrecipient Monitoring
Significant Deficiencies:			
2023-007	All	All	Significant Deficiency in Internal Controls and Noncompliance over Reporting
2023-010	14.241	U.S. Department of Housing and Urban Development	Significant Deficiency in Internal Controls and Noncompliance over Reporting
2023-013	21.023 93.044 93.045	U.S. Department of the Treasury	Significant Deficiency in Internal Controls and Noncompliance over Reporting
2023-014	93.053	U.S. Department of Department of Health and Human Services	Significant Deficiency in Internal Controls and Noncompliance over Reporting
2023-016	93.686	U.S. Department of Department of Health and Human Services	Significant Deficiency in Internal Controls and Noncompliance over Reporting
2023-018	93.767	U.S. Department of Department of Health and Human Services	Significant Deficiency in Internal Controls and Noncompliance over Reporting

** Basis for qualified opinions

Summary of Findings (cont.)

Below is a summary of the results of testing that led to the qualified opinions.

Criteria:

In accordance with 2 CFR 5200.303: *Internal Control*, the non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Cash Management Deficiencies

There were instances where the support provided by management did not reconcile to the drawdown amounts in the Federal database.

Eligibility Deficiencies

There were instances where:

- management did not have evidence of case manager review of the participant file for eligibility requirements.
- management was unable to provide evidence of third-party verifications or documentation of expected income, assets, unusual medical expenses, and any other pertinent information.

Subrecipient Monitoring Deficiencies

There were instances where:

- management did not provide evidence that the risk assessment was performed.
- management did not include the Federal award identification number (FAIN) and the subrecipient's unique entity identifier (UEI) in the subaward agreement.
- management was unable to provide evidence that subrecipient monitoring was performed during the grant year to ensure compliance with accounting requirements.
- management was unable to provide evidence that the subreceipts' active registration on SAM.gov was verified.

Reporting Deficiencies

There were instances where:

- management was unable to reconcile the expenditure details from the general ledger to the amounts reported to the funder(s).
- management was unable to provide evidence that the required reports were submitted to the funder(s) and/or submitted timely.

Overall Recommendations for Improvement

- We recommend that finance establish policies and procedures to ensure that the Federal funds are properly identified and reported accurately in the schedule of Federal awards in accordance with Uniform Guidance requirements.
- We also recommend that individuals responsible for administering Federal assistance programs with the City of Baltimore receive training in grant administration, including the specific Uniform Guidance requirements (eligibility, reporting, cash management, subrecipient monitoring, etc.) for each grant administered.

Internal controls over financial reporting should be designed to prevent, detect or correct errors in a timely manner. Without adequate controls, the City of Baltimore cannot provide reasonable assurance that the schedule of Federal awards is fairly presented and that grants are operated in accordance with Uniform Grant Guidance.

Required Communications



Required Communications

1. Auditor's Responsibilities Under Generally Accepted Auditing Standards (GAAS)

The financial statements are the responsibility of management. Our audit was designed in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, and provide for reasonable, rather than absolute, assurance that the financial statements are free of material misstatement.

2. Significant Accounting Policies

Management has the responsibility for selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application.

The significant accounting policies used by management are described in the notes to the financial statements.

Required Communications (cont.)

3. Auditor's Judgments About the Quality of Accounting Principle

We discuss our judgments about the quality, not just the acceptability, of accounting principles selected by management, the consistency of their application, and the clarity and completeness of the financial statements, which include related disclosures.

We have reviewed the significant accounting policies adopted by the City and have determined that these policies are acceptable accounting policies.

4. Audit Adjustments

We are required to inform the City's oversight body about adjustments arising from the audit (whether recorded or not) that could in our judgement either individually or in the aggregate have a significant effect on the entity's financial reporting process. We also are required to inform the City's oversight body about unadjusted audit differences that were determined by management to be, individually and in the aggregate, immaterial.

There were no past adjustments identified during the audit process. All adjustments proposed by SB & Company, LLC were accepted by management and included in the audited financial statements.

Our procedures identified no instances of fraud or illegal acts.

Required Communications (cont.)

5. Fraud and Illegal Acts

We are required to report to the City's oversight body any fraud and illegal acts involving senior management and fraud and illegal acts (whether caused by senior management or other employees) that cause a material misstatement of the financial statements.

Our procedures identified no instances of fraud or illegal acts.

6. Material Weaknesses in Internal Control

We are required to communicate all significant deficiencies in the City's systems of internal controls, whether or not they are also material weaknesses.

We noted material weaknesses in internal controls over financial reporting, as previously discussed.

7. Other Information in Documents Containing Audited Financial Statements

None.

8. Disagreements with Management on Financial Accounting and Reporting Matters

None.

Required Communications (cont.)

9. Serious Difficulties Encountered in Performing the Audit

Difficulties related to systems limitations, material weaknesses discussed, and certain manual processes.

10. Major Issues Discussed with Management Prior to Acceptance

None.

11. Management Representations

We received certain written representations from management as part of the completion of the audit.

12. Consultation with Other Accountants

To our knowledge, there were no consultations with other accountants since our appointment as the City's independent public accountants.

13. Independence

As part of our client acceptance process, we go through a process to ensure we are independent of the City.

Required Communications (cont.)

14. Non-attest Services

We perform non-attest service for the City. They include financial statement compilation, assistance with the Single Audit report and submission of the Data Collection form.

Management has designated an individual who possesses suitable skill, knowledge, and/or experience to oversee these services and has taken responsibility for the services performed. We remain independent of the City.

15. Assistance from City Auditors

The City auditors assisted in the completion of certain audit areas.

Required Communications (cont.)

Our Responsibility Related to Fraud

- Plan and perform the audit to obtain reasonable assurance that there is no material misstatement caused by error or fraud;
- Comply with GAAS AU-C 240, "Consideration of Fraud in a Financial Statement Audit";
- Approach all audits with an understanding that fraud could occur in any entity, at any time, by anyone; and
- Perform mandatory procedures required by GAAS and our firm policies.

Examples of Procedures Performed

- Discuss thoughts and ideas in areas where the financial statements might be susceptible to material misstatement due to fraud;
- Understand pressures on the financial statement results;
- Understand the tone and culture of the organization;
- Look for unusual or unexpected transactions, relationships, or procedures;
- Discussions with individuals outside of finance;
- Evaluate key processes and controls; and
- Consider information gathered throughout the audit.



Questions & Answers

Meet the Team Leadership (cont.)



Nhyè O'Èyè Àkà HAA
Audit Partner

- Over 18 years of experience in public accounting
- Graduate of University of Maryland & Loyola University of Maryland, Sellinger School of Business & Finance

Tiana is a partner at SBC, and she has eighteen years of public accounting experience. Prior to SBC, Tiana worked in Ernst & Young, LLP's audit department. At SBC, she performs a variety of audit services, including financial statement audits, risk consulting, and other operational reviews. She serves as one of the AICPA's Enhanced Oversight Peer Reviewers. Tiana received her Bachelor of Science in Finance at University of Maryland and Master of Business Administration at Loyola University of Maryland, Sellinger School of Business & Finance. Tiana teaches at local and national conferences. During engagements, she leads the planning and reviewing the work papers and deliverables in sufficient detail to ensure the audit plan is accurately executed and documented and that issues are properly addressed and resolved.



Hiyisi Ajim Abaka
Advisory Partner

- Over 30 years of experience in public accounting
- Graduate of Hampton University

Monique is a partner at SBC who leads our Grant Audit practice. She has more than thirty years of experience in public accounting and is a former senior manager with Arthur Andersen, LLP's Mid-Atlantic Practice before helping to found SBC in 2005. Monique makes recommendations to improve processes and controls and assists clients in the implementation of corrective action plans. She is also in charge of SBC's Quality Assurance, overseeing our quality protocols. Monique recently finished her term on the AICPA Auditing Standards Board (ASB), the AICPA's senior committee for auditing, attestation, and quality control applicable to the performance and issuance of audit and attestation reports. Monique currently sits on the AICPA's Government Audit Quality Executive Committee.

Meet the Team Leadership (cont.)



Julie Kihifika

IT Audit Risk Specialist

- Over 30 years of experience in IT Risk
- Graduate of University of Baltimore

Julie is a valuable addition to our IT Audit Team with over 30 years of IT risk experience. As an IT risk manager, she brings a unique wealth of experience understanding technology in a technical and comprehensive way that many IT auditors do not. She understands the entire life cycle since she supported various companies in determining their system and database needs and assisted with the development and implementation of enterprise application financial software needs and modifications for several clients. With experience conducting IT audits, Julie manages large, complex engagements maximizing our team's ability to communicate effectively with IT and lends her strong intuition and technical knowledge to assess IT risks and controls.



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Quality,
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