

AC 10-31-2024

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City-Wide Policy Inventory  
and Gap Analysis Report

Supplemental Report



**Date:** October 31, 2024

**To:** Audit Committee, City of Cupertino

**From:** Moss Adams LLP

**Re:** City-Wide Policy Inventory and Gap Analysis

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The City of Cupertino (the City) requested that Moss Adams LLP (Moss Adams), as the City's internal auditor, perform an inventory of Citywide Administrative policies and procedures (P&Ps) and provide a gap analysis to determine whether gaps in coverage exist, and develop a prioritized P&P work plan to support the City in addressing identified gaps.

The scope of this project included Administrative P&Ps in each of the following City departments:

- Administrative Services
- City Manager's Office
- Community Development
- Innovation and Technology
- Law Enforcement
- Parks and Recreation
- Public Works, including Capital Improvement Program

The scope did not include the City's finance and accounting functional areas, which were addressed in our report titled "Fiscal Policy Inventory and Gap Analysis" from May 2022. The scope also did not include City Council P&Ps and P&Ps adopted by Council Resolution, which are more legislative in nature compared to the in-scope Administrative P&Ps, which are more operationally focused. Citywide Administrative P&Ps are reviewed and approved by the City Manager and department-specific P&Ps are reviewed and approved by the respective Department Head.

The City can utilize the Prioritized P&P Work Plan, presented in the report, to carry out their efforts in developing and updating their Citywide P&Ps. In addition, we have provided management with a detailed Prioritized P&P Work Plan, which includes all results from the inventory and gap analysis performed and detailed recommendations by area.