

MEMORANDUM OF TRANSMITTAL



To: Roberto Lopez, Chief Information Officer

From: George J. McGowan, CPA
Director, Office of Audit Services and Management Support

Date: June 18, 2025

Subject: Follow-up Review of Microsoft 365 Inactive Accounts (Report No. 25-07)

A handwritten signature in black ink, appearing to be 'GJM', written over the 'From' field.

Attached is a summary of the status of recommendations as determined from our follow-up review of our audit of Microsoft 365 Inactive Accounts (Report No. 24-03), issued May 2, 2024.

These reviews consist of inquiries of City personnel and examinations of supporting documentation. It is substantially less in scope than an audit. The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters may have come to our attention that would have been reported to you and our conclusions may have needed to be modified.

We are pleased to report that the lone recommendation contained in the original report is partially implemented with plans for full implementation by the end of the fiscal year.

We would like to thank the Information Security & Compliance Manager for his cooperation during this follow-up review.

GJM

Attachment

C: Jody Litchford, Deputy City Attorney
F.J. Flynn, Chief Administrative Officer
Michelle McCrimmon, Chief Financial Officer

IT Inactive Accounts Reply and Implementation Summary

#	Recommendation	Concur	Partially Concur	Do Not Concur	Original Management Action Plan	Original Target Date	Implementation Status	
							Current Status	Comments
1	IT should notify affected departments every quarter of the accounts that have been inactive for more than thirty days with notice that IT intends action to disable the account unless the department provides justification for keeping the account active within two weeks of receiving the notice. This justification should include an acknowledgement of the department's acceptance of the increased risks to the City of keeping the account.	✓			None noted.	None noted.	Partially Implemented	The solution has been implemented on a semi-regular schedule. Expected full-compliance and implementation by end of next quarter.