

Fiscal Year 2016 Annual Audit Plan



Presented by
City Auditor's Office

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Introduction

The purpose of the Fiscal Year 2016 Annual Audit Plan is to outline audits and other activities the City Auditor's Office proposes to conduct during the fiscal year. The Plan is developed to satisfy applicable auditing standards and responsibilities established by Section 2.05 H.1. of City Ordinance 05-078, as amended. The Plan is a working document in that the City Auditor may make changes to the Plan, as deemed necessary in professional judgment, to reflect changing risks. However, the City Council will be notified of any significant additions, deletions, or other changes.

Audits included in the Fiscal Year 2016 Annual Audit Plan were primarily identified through our risk assessment. The Audit Plan includes audits related to internal controls and reporting; compliance with laws, policies and regulations; economic and efficient use of resources; and follow-up. The Fiscal Year 2016 Annual Audit Plan also takes into account the opportunity for risk of fraud, waste and abuse.

Planned audits for Fiscal Year 2016 are listed on the following page. While general audit objectives are included in the Plan, specific audit objectives will be determined once staff has completed preliminary surveys related to each audit. During the preliminary surveys, staff will establish familiarity with the department and/or function by conducting background interviews and research. At that time, potential issues will be identified and the specific audit objectives and methodology will be developed.

Audits included in the Fiscal Year 2016 Annual Audit Plan are based on estimated available audit staff hours, staff expertise and include a total of 500 unassigned hours that have been set aside to perform special audits, investigations, and/or projects as directed by the Mayor and City Council. The Annual Audit Plan also takes into account audits that were started, but not completed, during Fiscal Year 2015.

Audits

External Audit Assistance

To assist the external auditor with the annual financial audit for the fiscal year ended September 30, 2015

Facilities Management

To evaluate the efficiency and effectiveness of the City's maintenance of City-owned buildings and other facilities, including custodial, routine and preventive maintenance, and repair activities.

Fire Department Fiscal Management

To evaluate budget and finance management within the Fire Department

Construction Management Oversight Review

To review and evaluate the oversight of construction projects, to include efficient coordination and timely completion of construction activities

Gas Well Funds Management

To evaluate the efficiency and effectiveness of the management of gas well revenue

Fraud Hotline Monitoring

To monitor and review incoming reports to the City's Fraud Hotline and Follow Up as Appropriate

Special Assignments

To conduct investigations and audits requested by the Mayor and City Council or City Management

Follow-Up Audits

To assess the implementation status of prior internal audit recommendations

Economic Development

To evaluate the efficiency and effectiveness of the Economic Development Department processes and procedures