

Fiscal Year 2019 Annual Audit Plan



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City Auditor's Office

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Introduction

The purpose of the Fiscal Year 2019 Annual Audit Plan is to outline audits and other activities the City Auditor's Office proposes to initiate during the fiscal year. The Plan is developed to satisfy 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 2019 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 2019 Annual Audit Plan also considers the opportunity for risk of fraud, waste and abuse.

Planned audits for Fiscal Year 2019 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.

The Fiscal Year 2019 Annual Audit Plan is based on estimated available audit staff hours, staff expertise, and includes 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 considers audits that were started, but not completed, during Fiscal Year 2018.

Audits

External Audit Assistance

Assist the external auditor with the annual financial audit for the fiscal year ended September 30, 2018

Stormwater Fees

Review and assess current policies and practices related to the use of Stormwater fees

Cybersecurity

Review and evaluate the City's current preparedness efforts related to cyber risks

Public Works and Transportation Inventory

Review and evaluate the Public Works and Transportation Department's processes and procedures related to inventory control

Administrative Leave

Review and evaluate current practices and associated policies related to the use of administrative leave

Code Enforcement Citizen Response

Review current policies, processes and practices for efficiency in responding to citizen reports related to Code Enforcement activity

Fraud Hotline Monitoring

Monitor and review incoming reports to the City's fraud hotline and follow up as appropriate

Special Assignments

Conduct investigations and audits requested by the Mayor and City Council or City Management

Follow-Up Audits

Assess the implementation status of prior internal audit recommendations