Fiscal Year 2020
Annual Audit Plan

Presented by

City Auditor's Office

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Introduction

The purpose of the Fiscal Year 2020 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 2020 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 2020 Annual Audit Plan also considers the opportunity for risk of fraud, waste and abuse.

Planned audits for Fiscal Year 2020 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 2020 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 2019.

Audits

External Audit Assistance
Assist the external auditor with the annual financial audit for the fiscal year ended September 30, 2019

Crime Statistics Audit
Review and provide assurance related to the classification and validity of reported crime statistics for the City of Arlington

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

Performance Measures Audit
Review and provide assurance related to the accuracy of reported key performance measures

Hosted Applications Audit
Review and evaluate current internal controls related to the use of hosted software solutions

Employee Expense Reimbursements Audit
Review current processes and practices and compliance with policy related to employee expense reimbursements

Housing Program Audit
Review compliance with relevant policies and evaluate processes and procedures related to the provision of Housing programs

Follow-Up Audits
Assess the implementation status of prior internal audit recommendations

Peer Review
Prepare and assist the external peer review team members with the quality control review required each three years by Government Auditing Standards

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

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