

Fiscal Year 2021 Annual Audit Plan



Presented by
City Auditor's Office

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Introduction

The purpose of the Fiscal Year 2021 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 2021 Annual Audit Plan were primarily identified through our risk assessment. The Audit Plan includes audits related to internal controls and reporting; compliance with contracts, leases, laws, policies and regulations; economic and efficient use of resources; and follow-up. The Fiscal Year 2021 Annual Audit Plan also considers the opportunity for risk of fraud, waste and abuse.

Planned audits for Fiscal Year 2021 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 2021 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 2020.

Audits

External Audit Assistance

Assist the external auditor with the annual financial audit for the fiscal year ended September 30, 2020

Police Recruitment and Training Audit

Review and evaluate current recruitment practices and assess initial and ongoing training efforts

Purchasing Division Audit

Review current policies and procedures for compliance with State purchasing laws and evaluate the division's current practices for achieving effectiveness, as defined by City Management and City Council

Parks Performance Fund Audit

Review and evaluate current goals, policies, procedures, practices, and related key controls

Major Contract Compliance Audit

Review contract specifications, provide assurance related to compliance, and evaluate effectiveness of one or more major City contracts

Follow-Up Audits

Assess the implementation status of prior internal audit recommendations

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