

Fiscal Year 2023 Annual Audit Plan



Presented by
City Auditor's Office

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Table of Contents

Introduction **Page 1**

Audit Projects **Page 2**

- External Audit Assistance
- Workday Implementation Audit
- Water Utilities SCADA System Vulnerability Audit
- Planning and Development Permitting Process Audit
- Economic Development Agreements Audit
- Temporary Staffing Contract Review
- Follow-Up Audits
 - Parks Equity Audit
 - Republic Contract Audit
 - Boards and Commissions
 - Courts Staffing and Workload
- Fraud Hotline Monitoring
- Special Assignments

Departmental Special Projects **Page 2**

- Audit Management System Implementation
- Peer Review

Introduction

The purpose of the Fiscal Year 2023 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 2023 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 2023 Annual Audit Plan also considers the opportunity for risk of fraud, waste and abuse.

Planned audits for Fiscal Year 2023 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 2023 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 2022.

Audit Projects

External Audit Assistance

Assist the external auditor with the annual financial audit for the fiscal year ended September 30, 2022.

Workday Implementation Audit

Assess implementation process and IT general controls - to include review of hosting environment, security, access, system testing, backup and recovery, audit trails and error management, project management, and software suitability to meet business objectives.

Water Utilities SCADA System Vulnerability Audit

Review and evaluate key controls related to the Water Department's critical infrastructure and the Supervisory Control and Data Acquisition (SCADA) system.

Planning and Development Permitting Process Audit

Review and evaluate the efficiency and effectiveness of current policies, practices and procedures related to the permitting process.

Economic Development Agreements Audit

Review agreement specifications and independently provide assurance related to compliance.

Temporary Staffing Contracts Review

Review contract specifications, provide assurance related to compliance, and evaluate effectiveness of temporary staffing 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.

Departmental Special Projects

Audit Management System Implementation

Configure and set up new audit management software system for optimal efficiency and use of the system, as well as ensure establishment of proper procedures for compliance with Government Auditing Standards.

Peer Review

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