

# **Fiscal Year 2009 Audit Plan**



*Presented by*  
***City Auditor's Office***

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## **Introduction**

The purpose of the Fiscal Year 2009 Audit Plan is to outline audits and other activities the City Auditor's Office plans 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. However, the City Council will be notified of any significant additions, deletions, or other changes.

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. Audits included in the Plan were primarily identified through our risk assessment, which helped us to identify audits with significant financial, managerial, and compliance risks or significant risks related to the use of information technology.

Planned audits for Fiscal Year 2009 are listed on the following pages. 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.

In addition to the planned Fiscal Year 2009 audits, a total of 400 unassigned hours has been set aside to perform special audits, investigations, and/or projects as directed by the City Council.

## ***Audits***

### ***Animal Services***

To assess the effectiveness and efficiency of animal service operations; ensure compliance with applicable policies, laws and regulations; and determine the implementation status of recommendations made by the outside consultant

### ***CityNet***

To review implementation and application controls to ensure that the financial and human resource systems support accurate, reliable and timely processing

### ***Franchise Fees***

To evaluate the effectiveness of the City's oversight and monitoring of franchise fees and ensure compliance with applicable policy, laws, and regulations

### ***Golf Operations***

To evaluate the effectiveness and efficiency of golf operations and to ensure proper recording and accounting of revenue

### ***Handitran Operations***

To assess the effectiveness and efficiency of handitran services and ensure compliance with applicable policy, laws and regulations

### ***Health Benefits***

To evaluate the administration of the City's health benefit plans and ensure compliance with applicable policy, laws and regulations

### ***Interlocal Agreements with Tarrant County (Cowboys Stadium)***

To ensure compliance with contract requirements

### ***Jail Operations***

To assess the effectiveness and efficiency of jail operations and ensure compliance with applicable policies, laws and regulations

### ***Accounts Payable – Continuous Monitoring***

To review accounts payable transactions on an on-going basis

### ***External Audit Assistance***

To assist the external auditors with the annual audit for the fiscal year ended September 30, 2008

***Follow-Up Audits***

To assess the status of prior internal audit recommendations