

Fiscal Year 2012 Annual Audit Plan



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City Auditor's Office

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Introduction

The purpose of the Proposed Fiscal Year 2012 Annual Audit Plan is to outline audits and other activities the City Auditor's Office proposes 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, to reflect changing risks. However, the City Council will be notified of any significant additions, deletions, or other changes.

Audits included in the Proposed Fiscal Year 2012 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 Proposed Fiscal Year 2012 Annual Audit Plan also takes into account the opportunity for risk of fraud, waste and abuse.

Planned audits for Fiscal Year 2012 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.

Audits included in the Proposed Fiscal Year 2012 Annual Audit Plan are based on estimated available audit staff hours, and include a total of 400 unassigned hours that have been set aside to perform special audits, investigations, and/or projects as directed by the Mayor and City Council. The Proposed Annual Audit Plan also takes into account audits that were started, but not completed, during Fiscal Year 2011.

Audits

Construction Project Management (e-Builder)

To evaluate the adequacy of internal controls that are designed to help manage construction projects within established project time, cost and scope

Convention Center Operations

To evaluate the effectiveness and efficiency of convention center operations

Covert Operations

To evaluate the adequacy of internal controls related to the utilization and disposition of covert funds and seized property

Electronic Services (e-Services)

To evaluate the adequacy of internal controls related to risk identification and minimizing the impact associated with risks of providing e-Services

Library Operations

To evaluate the effectiveness and efficiency of library operations

Risk Management and Safety

To ensure vendor compliance with existing contracts and to evaluate the City's effectiveness of mitigating risks

External Audit Assistance

To assist the external auditor with the annual audit for the fiscal year ended September 30, 2011

Special Assignments

To audit areas requested by the Mayor and City Council

Follow-Up Audits

To assess the implementation status of prior internal audit recommendations