

Fiscal Year 2015 Annual Audit Plan



Presented by
City Auditor's Office

*Lori Brooks, City Auditor
Roshan Jayawardene, Internal Auditor
Lee Hagelstein, Internal Auditor
Michelle Brown, Staff Auditor*

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Introduction

The purpose of the Fiscal Year 2015 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 Fiscal Year 2015 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 2015 Annual Audit Plan also takes into account the opportunity for risk of fraud, waste and abuse.

Planned audits for Fiscal Year 2015 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.

Audits included in the Fiscal Year 2015 Annual Audit Plan are based on estimated available audit staff hours, staff expertise 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 Annual Audit Plan also takes into account audits that were started, but not completed, during Fiscal Year 2014.

Audits

Facilities Maintenance

To evaluate the efficiency and effectiveness of the City's maintenance of City-owned buildings and other facilities, including custodial, routine and preventive maintenance, and repair activities.

Aquatics Program

To evaluate the efficiency and effectiveness of the Parks and Recreation Department's Aquatics Program, including operational and financial performance.

Information Technology Asset Management

To verify the existence of information technology hardware deployed throughout City departments

Street Maintenance Process

To evaluate the process by which streets are selected for repaving and repair and review operational efficiency and effectiveness

Water Utility Billing System (enQuesta) Upgrade

To evaluate the effectiveness and efficiency of the water utility billing system by reviewing application controls to ensure that the system supports accurate, reliable and timely processing

External Audit Assistance

To assist the external auditor with the annual financial audit for the fiscal year ended September 30, 2014

Special Assignments

To conduct investigations and/or audits requested by the Mayor and City Council

Follow-Up Audits

To assess the implementation status of prior internal audit recommendations