

Fiscal Year 2017 Annual Audit Plan



Presented by
City Auditor's Office

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Introduction

The purpose of the Fiscal Year 2017 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 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 2017 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 2017 Annual Audit Plan also takes into account the opportunity for risk of fraud, waste and abuse.

Planned audits for Fiscal Year 2017 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 2017 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 takes into account audits that were started, but not completed, during Fiscal Year 2016.

Audits

External Audit Assistance

Assist the external auditor with the annual financial audit for the fiscal year ended September 30, 2016

Tarrant Regional Water District Authority Contract Audit

Review and assess contract requirements and compliance

Police Camera Technology Application Controls Audit

Review and evaluate technology application controls and compliance with applicable policies

Additional Pay Categories Audit

Evaluate the use of various additional pay categories, to ensure appropriateness and proper application

Procurement Card Audit

Review procurement card purchases, to include travel and training expenses, for compliance with applicable City policies

Fraud Hotline Monitoring

Monitor and review incoming reports to the City's fraud hotline and follow up as appropriate

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

Special Assignments

Conduct investigations and audits requested by the Mayor and City Council or City Management

Follow-Up Audits

Assess the implementation status of prior internal audit recommendations