

Fiscal Year 2018 Annual Audit Plan



Presented by
City Auditor's Office

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Introduction

The purpose of the Fiscal Year 2018 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 2018 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 2018 Annual Audit Plan also takes into account the opportunity for risk of fraud, waste and abuse.

Planned audits for Fiscal Year 2018 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 2018 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 2017.

Audits

External Audit Assistance

Assist the external auditor with the annual financial audit for the fiscal year ended September 30, 2017

Trinity River Authority Contract Audit

Review and assess contract requirements and compliance

Employee Onboarding/Termination Process Audit

Review and evaluate the current onboarding and termination process and procedures

Police RMS (Report Management System) Post Implementation Audit

To evaluate the effectiveness and efficiency of the RMS implementation, including system reliability and a comparison of expected versus actual results related to cost, scheduling and the objectives achieved

Construction Contract Change Orders

Review construction contract change orders to ensure compliance with established policies, procedures, rules or other applicable guidelines

Fraud Hotline Monitoring

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

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