



**CITY COUNCIL  
AGENDA  
TUESDAY, FEBRUARY 5, 2019**

**Worksession Agenda**

4:00 PM City Hall - 10th Floor Conference Room

**Agenda Overview**

*Douglas L. Smith, City Manager*

**Annual Audit Plan**

*Tammie Dantzler, Interim City Auditor*

Documents:

[1 2019 ANNUAL AUDIT PLAN PRESENTATION.PDF](#)

**Economic Updates**

- Update on IKEA and Outlet Mall - *Jared Chalk, Interim Director of Development*
- Access to Capital Program Changes - *Sean Washington, Business Development Manager*
- Technology Zone Incentives - *Jared Chalk, Interim Director of Development*

**Council Priorities**

*Norfolk City Council*

**Dinner & Closed Session**

- Real Estate Matters

**Announcement Of Meeting**

Documents:

[2-5-19 ANNOUNCEMENT OF MEETING.PDF](#)



**2019 Annual Audit Plan (Work Plan)**

**Presentation to City Council**

**February 5, 2019**

**Presented by**

**Tammie Dantzler, Interim City Auditor**

# AGENDA

- **Purpose of the Annual Work Plan**
- **Organizational Chart**
- **Development of the Annual Work Plan**
- **Audit Phases**
- **FY 2018 Carry Forward Audits In Progress**
- **List of 2019 Proposed Audits**
- **Other Projects**

# PURPOSE OF THE ANNUAL WORK PLAN

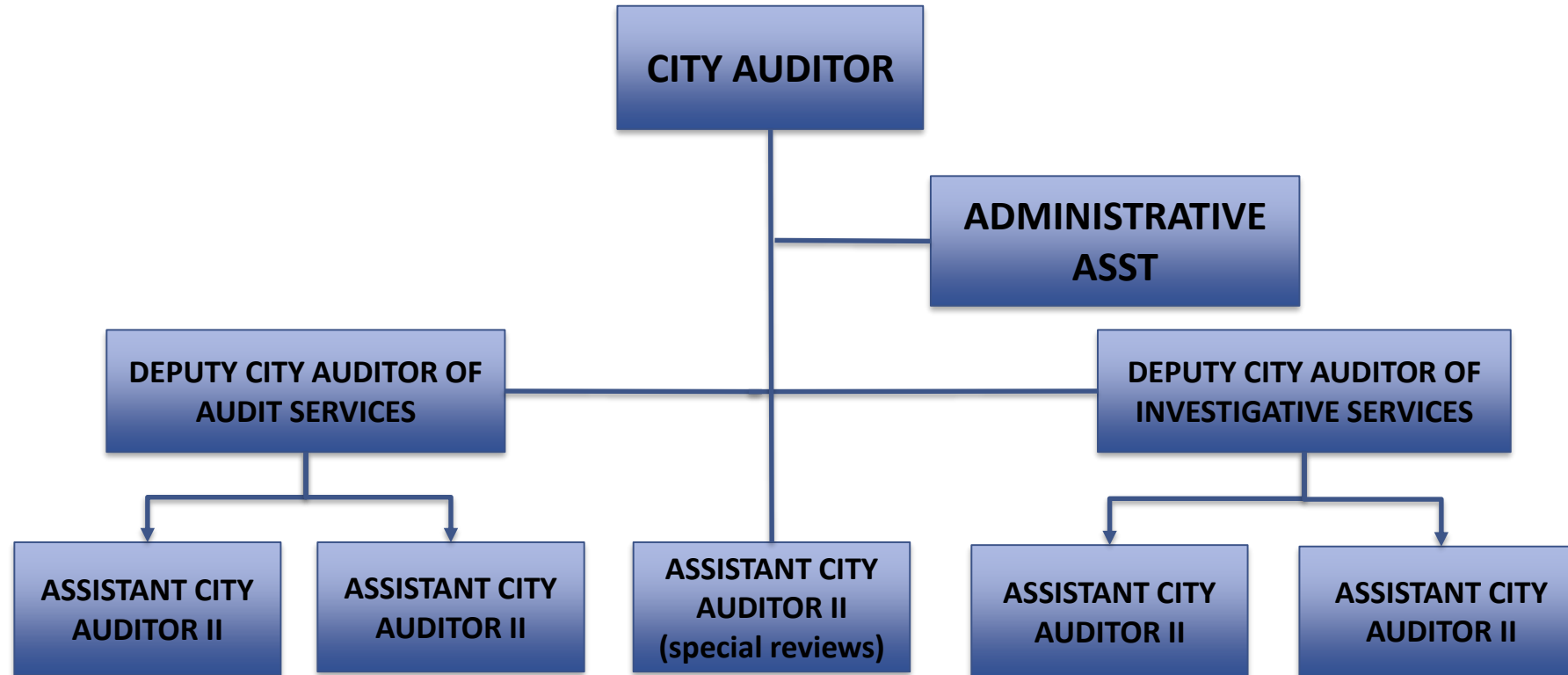
- **Establishes the framework for audits to be conducted**
- **Guides audit activities and workflow of the City Auditor's Office**
- **Outlines area of audit focus for a 12-month period**

\*The plan must be flexible and is subject to change due to unanticipated higher risk issues, inquiries-investigations, other priorities.



# City Auditor's Organizational Structure

## PROJECT MANAGEMENT ORGANIZATION



# SOURCES USED TO DEVELOP THE PLAN

<b>Audit Leads</b>	Prior Audits Inquiries/Investigations Complaints City Financial Audit
<b>Internal</b>	City Auditor Staff Risk Assessment
<b>External</b>	Citizens Current Events Trends Other Localities State and Federal
<b>Hotline Complaints</b>	Complaints



# Continued.....SOURCES USED TO DEVELOP THE PLAN

<b>City Council</b>	Council Priorities Specific Requests
<b>Management Concerns</b>	City Administration City Departments City Agencies



# AUDIT PHASES

- **Planning Phase**
  - Entrance Conference
  - Walk-throughs
  - Interviews
  - Establish Test Objectives
- **Fieldwork (Detail Testing)**
  - Gathering Evidence
  - Evaluating Evidence
  - Developing Findings
- **Reporting**
  - Draft Report (request management responses)
  - Exit Conference (discuss management responses)
  - Final Report



# 2019 Audit Work Plan

## FY 18 Carry Forward Audits in Progress

- Fleet Maintenance Contract- Final Report Phase
- Norfolk Public Library- Draft Report Phase
- City-wide Maintenance- Fieldwork Phase
- Community Block Development Grant- Planning Phase

# 2019 Proposed Audits Areas

## Audits

- Temporary Employment Services
- Retirement
- Stormwater Operations
- Fire/Rescue Collections Processes
- Follow-up Reviews of Audits/Investigations Recommendations



## OTHER PROJECTS FOR 2019

- Inquiries-Investigations (Fraud, Waste and Abuse Hotline)
- Administration of External Audit Contract
- Administration of Health Care Claims Contingency Audit
- City-wide Internal Control Assessment
- Missing, Lost, Stolen Property Database
- Review of Disbursements/Credit Card Transactions
- Management or Council Requests
- Cash Counts
- Other City Agencies Requests



CITY OF NORFOLK  
OFFICE OF THE MAYOR

KENNETH COOPER ALEXANDER  
MAYOR

January 31, 2019

The Honorable Courtney R. Doyle  
The Honorable Angelia W. Graves  
The Honorable Mamie B. Johnson  
The Honorable Andria P. McClellan  
The Honorable Paul R. Riddick  
The Honorable Thomas R. Smigiel Jr.  
The Honorable Martin A. Thomas Jr.

Ladies and Gentlemen:

Pursuant to Section 12 of the City Charter, I hereby call for a meeting of the Council to meet at 4:00 P.M., Tuesday, February 5, 2019, in the 10<sup>th</sup> floor conference room for a Business Meeting.

Thank you,

Kenneth C. Alexander  
Mayor

cc: Mr. Douglas L. Smith, City Manager  
Mr. Bernard A. Pishko, City Attorney  
Mr. Richard A. Bull, City Clerk



**CITY OF NORFOLK  
OFFICE OF THE MAYOR**

**KENNETH COOPER ALEXANDER  
MAYOR**

January 31, 2019

The following meeting will take place on Tuesday, February 5, 2019:

1. 4:00 P.M. Council to assemble in the 10<sup>th</sup> floor conference room at City Hall for a Business Meeting.