FY 2016 Annual Audit Plan (Work Plan) Presentation to City Council July 21, 2015

Presented by John Sanderlin, City Auditor
AGENDA

• Purpose
• Development of the FY 2016 Annual Work Plan
• FY 2016 Plan Overview
• FY 2016 Plan Details
• Questions
PLAN PURPOSE

- Establishes the framework for audits
- Guides activities and workflow
- Outlines areas of audit focus
- Allows flexibility

*The Plan is subject to change (unanticipated higher risk issues, inquiries-investigations, other priorities)
## DEVELOPING THE PLAN

<table>
<thead>
<tr>
<th>AUDIT LEADS</th>
<th>INTERNAL</th>
<th>EXTERNAL</th>
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<tr>
<td>Prior Audits</td>
<td>City Auditor Staff</td>
<td>Currents Events</td>
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<td>Inquiries/Investigations</td>
<td>Internal Controls</td>
<td>Trends</td>
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<td>Complaints</td>
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<td>Other Localities</td>
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<td>Review of Revenue/Expenses</td>
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<td>City Financial Audit</td>
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<td>External Reviews</td>
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Continued....DEVELOPING THE PLAN

<table>
<thead>
<tr>
<th>MANAGEMENT CONCERNS</th>
<th>CITY COUNCIL CONCERNS/PRIORITIES</th>
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<tr>
<td>City Administration</td>
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<td>City Departments</td>
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## OVERVIEW OF THE PLAN

<table>
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<th>Audit Projects Considered</th>
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<td>Audit Projects Recommended</td>
<td>5</td>
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<td>Audit Projects Carried Forward From FY15</td>
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AUDIT PROJECTS CONSIDERED

• Review of the Effectiveness of Management Controls for Citywide Payroll Process

• Evaluation Effectiveness of Management Controls over the Controller’s Operations and related Challenges

• Assessment of the Challenges and Effectiveness of Management Controls for the City’s Purchasing and Material Management Operations

• Review of the Effectiveness of Management Controls for Environmental Services Operation

• Review of the Effectiveness of Management Controls for Fire-Rescue Operations

• Review of the Effectiveness of Management Controls and Efficiency of Operations at Streets and Bridges/Stormwater - Public Works
• Evaluation of the Challenges and Effectiveness of Management Controls for the Operations of the Department of Development
• Assessment of the Challenges and Effectiveness of the City’s Recruitment and Retention Process to include the Exit Process
• Review of the Effectiveness of Management Controls for Police Operations
• Review of the Effectiveness of Management Controls of Processes and Operations for Parks and Urban Forestry
• Assessment of the Challenges and Effectiveness of Management Controls for Cemetery Operation
FY16 Audit Work Plan
1st Quarter (July, August, September 2015)

Audits
• Assessment of the Administrative Hurdles for the Norfolk Interagency Consortium

• Evaluation of Property and Evidence Controls

• Evaluation of the Challenges and Effectiveness of Management Controls for Citywide Contract Administration

• Assessment of the Challenges and Effectiveness of Management Controls of the Detention Center
FY16 Audit Work Plan
2nd Quarter (October, November, December 2015)

Audits

• Evaluation of the Challenges and Effectiveness of Management Controls for Citywide Contract Administration

• Assessment of the Challenges and Effectiveness of Management Controls of the Detention Center

• Evaluation of the Challenges and Effectiveness of Management Controls for the Citywide Maintenance Process

• Assessment of the Challenges and Effectiveness of Management Controls for Cemetery Operation
FY16 Audit Work Plan
3rd Quarter (January, February, March 2016)

Audits

• Evaluation of the Challenges and Effectiveness of Management Controls for the Citywide Maintenance Process

• Evaluation Effectiveness of Management Controls over the Controller’s Operations and related Challenges

• Assessment of the Challenges and Effectiveness of the City’s Recruitment and Retention Process to include the Exit Process
FY16 Audit Work Plan
4th Quarter (April, May, June 2016)

**Audits**

• Evaluation of the Challenges and Effectiveness of Management Controls for the Operations of the Department of Development

• Evaluation Effectiveness of Management Controls over the Controller’s Operations and related Challenges

• Assessment of the Challenges and Effectiveness of the City’s Recruitment and Retention Process to include the Exit Process

• Assessment of the Challenges and Effectiveness of Management Controls for the City’s Purchasing and Material Management Operations
OTHER PROJECTS FOR FY 2016

- Inquiries-Investigations (Fraud, Waste and Abuse Hotline)
- Administration of External Audit Contract with KPMG
- Missing, Lost, Stolen Property Database
- Participation on City Manager’s Strategic Workforce Analysis Team (SWAT)
- Review of Disbursements
- Ethics Training
QUESTIONS