



**FY18 Annual Audit Plan (Work Plan)
Presentation to City Council
September 26, 2017**

**Presented by
John H. Sanderlin, City Auditor**

AGENDA

- **Overview**
- **Parameters of the Annual Plan**
- **Development of the FY18 Annual Work Plan**
- **FY18 Plan Details**

OVERVIEW

The Annual Plan, presented each year, is a blue print of planned work of the Office of the City Auditor. Flexibility in executing the plan is essential because it is impacted by other demand work such as fraud, waste, and abuse investigations; management requests; or other unforeseen needs or priorities. This year's plan is a combination of audits to be performed at the departmental, program, or process-specific level. It includes 15 audits of which five are from the prior fiscal year and four are anticipated to continue into FY19. The plan builds in a number of audits to offset any possible decreases in the workload as related to investigations or other demand work.



PARAMETERS OF THE ANNUAL PLAN

- **Establishes the framework for audits to be conducted**
- **Guides activities and workflow of the City Auditor's Office**
- **Outlines area of audits focus**
- **Allows flexibility**

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



SOURCES USED TO DEVELOP THE PLAN

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



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

Management Concerns	City Administration City Departments City Agencies
City Council	Council Priorities Specific Requests

FY18 Audit Work Plan

1st Quarter (July, August, September 2017)

Audits

- Evaluation of the Challenges and Effectiveness of Management Controls for the Operation of the Department of Development Program and Services
- Assessment of the Challenges and Effectiveness of the Administration of the City's Homeless and Poverty initiatives
- Evaluation of the Challenges and Effectiveness of Management Controls for Citywide Contract Administration
- Evaluation of the Challenges and Effectiveness of Management Controls for the Citywide Maintenance Process
- Audit of the City Manager Contingency Account, Public Amenities Fund and Land Acquisition/Revolving Account



FY18 Audit Work Plan

2nd Quarter (October, November, December 2017)

Audits

- Evaluation of the After-Action Review and Corrective Action Plan of Payroll
- Evaluation of the Challenges, Hurdles and Opportunities for the Safety Program
- Assessment of the Challenges and Effectiveness of the Administration of CDBG Funds
- Evaluation of the Challenges, Hurdles and Opportunities for the General Services Parking Division



FY18 Audit Work Plan

3rd Quarter (January, February, March 2018)

Audits

- Evaluation of the Challenges, Hurdles and Opportunities for the Safety Program
- Assessment of the Challenges and Effectiveness of the Administration of CDBG Funds
- Evaluation of the Challenges, Hurdles and Opportunities for the General Services Parking Division
- Freedom of Information Act (FOIA) Process
- Evaluation of the Challenges, Hurdles and Opportunities for the City Procurement Process
- Evaluation of the Challenges, Hurdles and Opportunities for the City of Norfolk Libraries



FY18 Audit Work Plan

4th Quarter (April, May, June 2018)

Audits

- Evaluation of the Challenges, Hurdles and Opportunities for the City of Norfolk Libraries
- Evaluation of the Challenges, Hurdles and Opportunities for the City's Assessment Process
- Assessment of the Challenges, Hurdles and Opportunities for the Human Resources Department Processes (Recruitment and Hiring)
- Evaluation of the Challenges, Hurdles and Opportunities for the Fire-Rescue Department



OTHER PROJECTS FOR FY18

- Inquiries-Investigations (Fraud, Waste and Abuse Hotline)
- Administration of External Audit Contract with KPMG
- Missing, Lost, Stolen Property Database
- Review of Disbursements/Credit Card Transactions
- Ethics Training
- Management or Council requests
- Cash Counts
- Other City Agencies requests

