



# **2020 Annual Audit Plan (Work Plan)**

**Presentation to City Council**

**March 2020**

**Presented by**

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# AGENDA

- Purpose of the Annual Work Plan
- Organizational Chart
- Development of the Annual Work Plan
- Audit Phases
- FY 2019 Carry Forward Audits In Progress
- List of 2020 Proposed Audits and Follow-up Reviews
- Other Projects



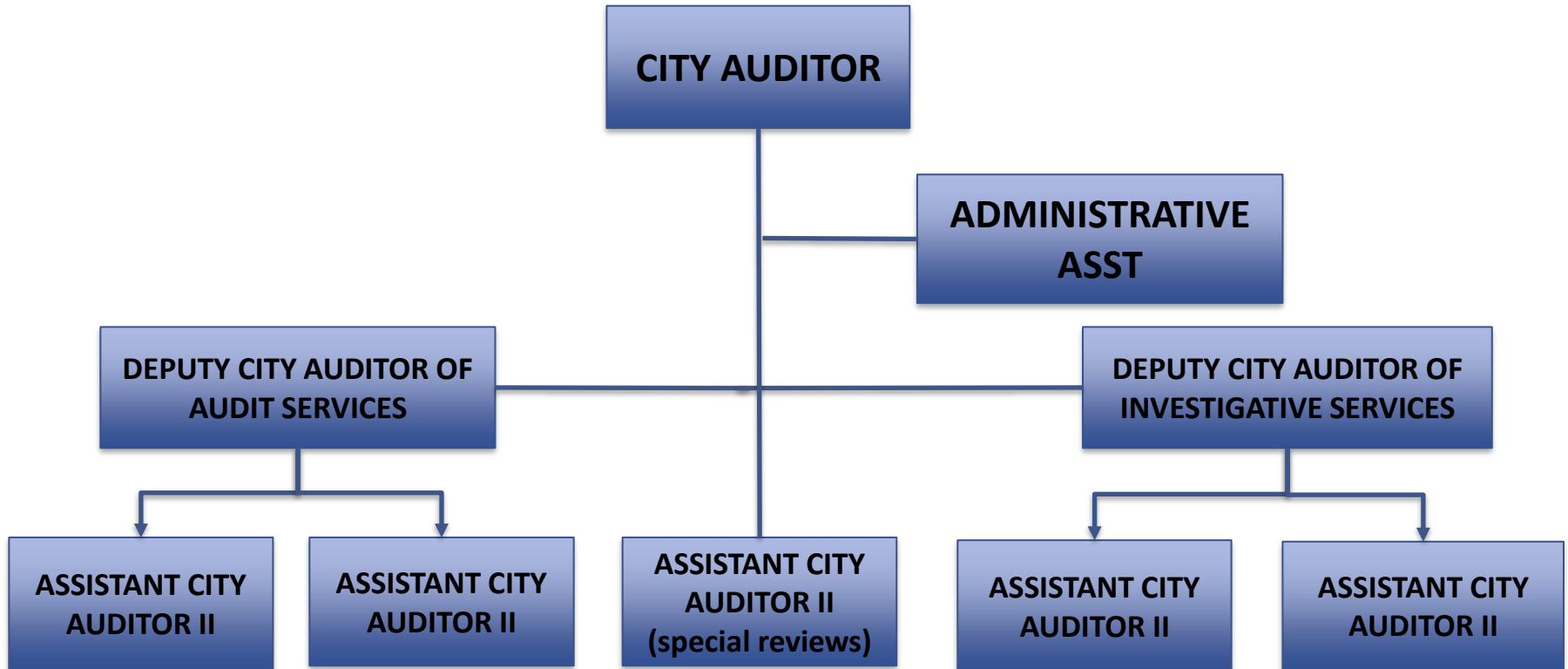
# PURPOSE OF THE ANNUAL WORK PLAN

- 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



# SOURCES USED TO DEVELOP THE PLAN

<b>Audit Leads</b>	Prior Audits Inquiries/Investigations Complaints City Financial Audit Citizens
<b>Internal</b>	City Auditor Staff Risk Assessment
<b>External</b>	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

# 2020 Audit Work Plan

## FY 19 Carry Forward Audits in Progress

- Stormwater Revenues and Expenditures- Draft Report Phase
- Temporary Employment Services- Draft Report Phase
- Collections (Maximizing Citywide collections with minimal efforts)-Planning



# 2021 Proposed Audits Areas

## Audits

- Fixed Assets Accountability and Disposition
- Cyber Security Compliance Audit
- Monitoring and Use of Networkfleet Tracking System
- Citywide Budget Process
- Citywide Collections-Efficiency and effectiveness of decentralized collections
- Recruitment and Retention
- Development
- Community Service Board Grants Management Processes

# Follow-up Audits

- Community Block Development Grant
- Norfolk Public Libraries
- Citywide Maintenance
- Fleet Auto Parts

# OTHER PROJECTS FOR 2020

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