



FY 2021 Annual Audit Plan (Work Plan)

Presentation to City Council

June 23, 2020

Presented by

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AGENDA

- Purpose of the Annual Work Plan
- Development of the Annual Work Plan
- Audit Phases
- Carry Forward Audits In Progress
- List of FY 2021 Proposed Audits and Follow-up Reviews
- Other On-going 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 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.

SOURCES USED TO DEVELOP THE PLAN

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

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

City Council	Council Priorities Specific Requests
Management Concerns	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 (request management responses)
- **Reporting**
 - Draft Report
 - Exit Conference (discuss report)
 - Issue Final Report

2021 Audit Work Plan

Carry Forward Audits in Progress

- Stormwater Revenues and Expenditures- Draft Report Phase
- Temporary Employment Services- Draft Report Phase

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-Is a centralized collection process most effective?
- Procurement Process
- Water Quality-Compliance and Monitoring
- Economic Development

Follow-up Audits

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

OTHER PROJECTS FOR FY 2021

- Inquiries-Investigations (Fraud, Waste and Abuse Hotline)
- Monitoring COVID-19 Stimulus Activities
- Monitoring CNI Grant Activities
- Monitor Citywide Expenditures
- City-wide Internal Control Assessment
- Missing, Lost, Stolen Property Database
- Review Credit Card Transactions
- Administration or City Council Special Requests
- Cash Counts
- Other City Agencies Requests