

2016 Annual Audit Plan

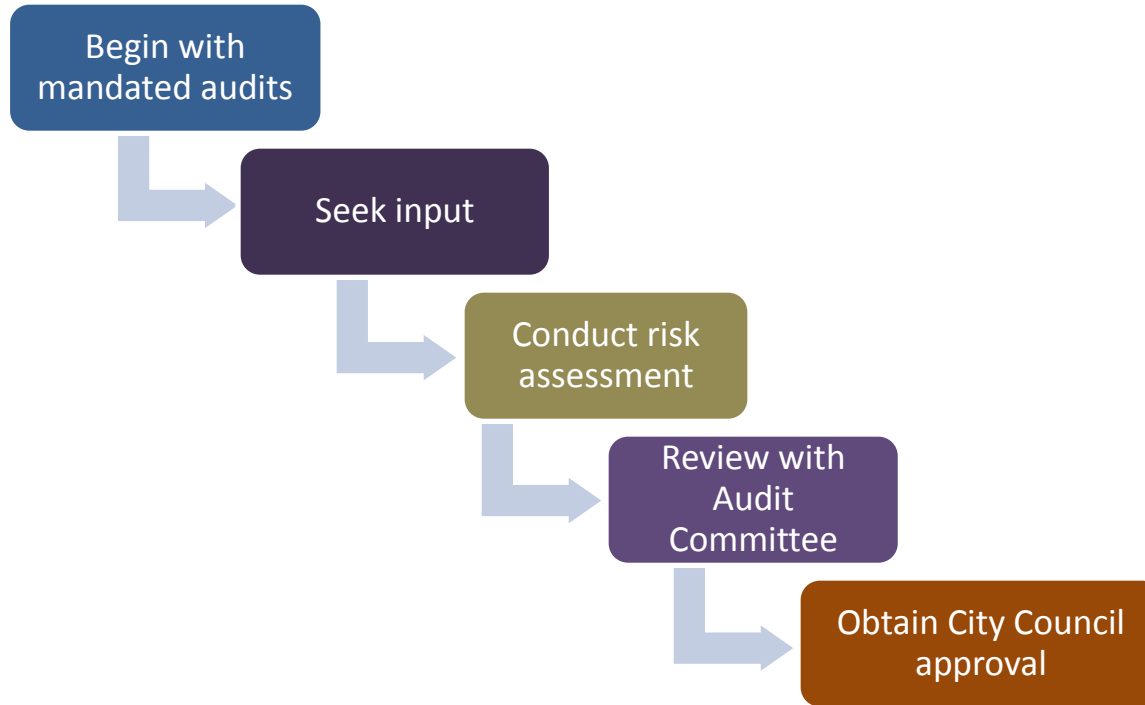
City Auditor's Office



Council Presentation
11/10/15



Audit Plan Preparation





Follow-up Audits

Follow-up to evaluate the status of prior audit recommendations.

F1	CC-NC Health District, 1115 Waiver	AU14-009 Jan 2015
F2	CC-NC Health District, Grant Accounting	AU14-011 May 2015
F3	Financial Services, UBO²	AU12-001 Feb 2013
F4	Financial Services, Central Cashiering¹	AU12-003 Jun 2014
F5	City Attorney's Office, Claims¹	AU14-007 Mar 2015
F6	Parks & Rec, Beach Operations	AU14-010 in progress

¹Cancelled in 2015 due to possible timing issues related to recent software implementation.

²Additional follow-up requested by Audit Committee.



2016 Audit Projects

A1	Utilities Utility Rate Model	Are current rate model assumptions correct? Historically, have the forecasts been accurate?
A2	Development Services Funding	Is funding appropriate and comparable with best practices?
A3	Municipal Court Fee Collections¹	Are adequate controls in place for the collections and billing of fees?

¹Cancelled in 2015 due to possible timing issues related to recent software implementation.

²Additional follow-up requested by Audit Committee.



2016 Audit Projects

A4	MIS Financial Software¹	Has management included the appropriate general and application controls in the Infor Financial System software?
A5	Various Departments Job Order Contracting	Is the JOC method of procuring services used appropriately?

¹Cancelled in 2015 due to possible timing issues related to recent software implementation.

²Additional follow-up requested by Audit Committee.