

City Auditor's Office



Arlena Sones, City Auditor

June 11, 2013

Annual Audit Plan



Plan Development

- ❧ Conducted department level risk assessment
- ❧ Solicited input from some City Council Members and department directors
- ❧ Reclassified majority of FY 2013 projects to FY 2014
- ❧ Included the final audit carry-over from FY 2012 and
- ❧ Added hours for special projects, fraud hot-line, and unannounced cash counts
- ❧ Presented to Audit Committee on June 04, 2013

FY 2014 Annual Audit Plan



Item #	Project #	Department	Audit Objectives	Estimated Hours
1	AU14-001	Financial Services - Hotel/Motel Occupancy Tax*	Determine if hotels/motels are properly collecting and remitting all occupancy taxes owed to the City in compliance with applicable regulations and guidelines.	885
2	AU14-002	Financial Services - Warehouse*	Determine if adequate controls are in place to manage inventories.	685
3	AU14-003	Municipal Court - Fee Collections*	Determine if adequate controls are in place for the collections and billing of fees.	785
4	AU14-004	Airport - Leases*	Determine if airport car rental concessionaires and fixed based operators are properly reporting and remitting lease amounts to the City.	785
5	AU14-005	Management Information Systems	Determine if segregation of duties has been implemented in new information systems.	400

*Reclassified from FY 2013 Annual Audit Plan

Annual Audit Plan cont.



Item #	Project #	Department	Audit Objectives	Estimated Hours
6	FU14-001	Financial Services - Purchasing*	Evaluate management implementation of prior audit recommendations.	100
7	FU14-002	Financial Services - Utility Business Office & Field Operations*	Evaluate management implementation of prior audit recommendations.	100
8	FU14-003	Financial Services - Central Cashiering*	Evaluate management implementation of prior audit recommendations.	100
9	TBD	Citywide	Cash counts, fraud hotline, and special assignments approved by Audit Committee.	400
Audit Carryovers from Prior Years				
1	AU12-003	Financial Services - Central Cashiering	To evaluate the adequacy of cash handling controls over receipts	885 (500 remaining)

*Reclassified from FY 2013 Annual Audit Plan

Questions



?