

City Auditor's Office



Celia Gaona, City Auditor

June 12, 2012

Annual Audit Plan



Plan Development

- ❧ Department level Risk Assessment
- ❧ Input from some City Council Members and some Department Heads
- ❧ Audit Plan presented to Audit Committee on May 29, 2012
- ❧ Includes 4 proposed Audits, 5 Follow-up Audits, and one audit carried over from FY 2012
- ❧ Includes hours allocated for Special Assignments, Fraud Investigations, and Surprise Cash Counts

FY 2013 Annual Audit Plan



Item #	Project #	Department	Audit Objectives
1	AU13-001	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.
2	AU13-002	Financial Services - Warehouse	Determine if adequate controls are in place to manage inventories.
3	AU13-003	Engineering	Evaluate controls over the procurement of professional services process.
4	AU13-004	Municipal Court	Determine if adequate controls are in place for the collections and billing of fees.
5	FU13-001	Financial Services - Payroll	Evaluate management implementation of prior audit recommendations.
6	FU13-002	Financial Services - Purchasing	Evaluate management implementation of prior audit recommendations.

Annual Audit Plan cont.



Item #	Project #	Department	Audit Objectives
7	FU13-003	Financial Services - Utility Business Office & Field Operations	Evaluate management implementation of prior audit recommendations.
8	FU13-004	Financial Services - Central Cashiering	Evaluate management implementation of prior audit recommendations.
9	FU13-005	Hotel/Motel Occupancy Tax	Evaluate management implementation of prior audit recommendations.
10	TBD	Citywide	Perform Surprise Cash Counts, Special Assignments, and evaluate allegations of fraud, waste or abuse, and conduct investigations.
Audit Carryovers			
	AU12-003	Financial Services - Central Cashiering	To evaluate the adequacy of cash handling controls over receipts.



Questions

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