

## Exhibit A



## City Auditor's Office 2017 Annual Audit Plan

Item No.	Department & Audit Area	Audit Objectives	Estimated Hours
1	City-wide Contract Administration	Are departments and contractors in compliance with major expenditure contract terms?	800
2	Parks and Recreation <i>Latchkey Program</i>	Are sufficient controls in place over program revenue?	500
3	Parks and Recreation <i>Sports Facility Leases</i>	Are contract leases for sports facilities equitable? Do they protect the City's interests?	600
4	Police Department <i>Property Room</i>	Are sufficient controls in place over the evidence and property room function?	600
5	Housing and Community Development <i>Assistance Programs</i>	Are sufficient controls in place over the accounts receivable function of various assistance programs?	500
6	Fleet Maintenance <i>Fuel Allocations</i>	Are Fleet fuel expenses appropriately budgeted and allocated to departments?	340
7	Multiple	2016 Annual Audit Plan Holdovers	300
<b>Estimated Hours Audits</b>			<b>3,640</b>

Follow-ups, Cash Counts, and Hotline Investigations			
F1	Aviation <i>Leases</i>	Evaluate status of prior audit recommendations	100
F2	Aviation <i>Rental Car Agencies</i>	Evaluate status of prior audit recommendations	100
F3	Public Works <i>Street Construction</i>	Evaluate status of prior audit recommendations	100
F4	Municipal Court <i>Fee Collections</i>	Evaluate status of prior audit recommendations	100
F5	Utilities <i>Utility Rate Model</i>	Evaluate status of prior audit recommendations	100
F6	Development Services <i>Funding</i>	Evaluate status of prior audit recommendations	100
CA	Unannounced Cash Counts	Are cash funds intact?	100
FR	City Auditor Hotline Investigations	Investigate allegations of fraud, waste, or abuse.	860
<b>Estimated Hours Follow-up, Cash Count, Hotline Investigations</b>			<b>1,560</b>
<b>2017 Audit Plan Total Hours</b>			<b>5,200</b>
<b>Direct Hours Per Year</b>			<b>5,200</b>