

Exhibit A



**City Auditor's Office  
2018 Annual Audit Plan**

| Item No.                      | Department & Audit Area   | Audit Objectives   | Estimated Hours |
|-------------------------------|---|--|-----------------|
| <b>Project Carryovers</b>     |   |  |                 |
| A1                            | Utilities<br><i>Utility Rate Model</i>                          | Are current rate model assumptions correct? Historically, have the forecasts been accurate? Do other cities charge higher rates for those outside the city limits? | 300             |
| AU17-001                      | Parks and Recreation<br><i>Revenue</i>                          | Are sufficient controls in place for all revenue collections?  | 900             |
| A2                            | Police Department<br><i>Property Room</i>                       | Are sufficient controls in place over the evidence and property room function?   | 500             |
| A3                            | Housing and Community Development<br><i>Assistance Programs</i> | Are sufficient controls in place over the accounts receivable function of various assistance programs?   | 440             |
| A4                            | City-wide<br><i>Contract Administration</i>                     | Are departments and contractors in compliance with major expenditure contract terms?   | 800             |
| F1                            | Public Works<br><i>Street Construction</i>                      | Evaluate status of prior audit recommendations   | 100             |
| F2                            | Aviation<br><i>Leases</i>                                       | Evaluate status of prior audit recommendations   | 100             |
| F3                            | Aviation<br><i>Rental Car Agencies</i>                          | Evaluate status of prior audit recommendations   | 100             |
| F4                            | Municipal Court<br><i>Fee Collections</i>                       | Evaluate status of prior audit recommendations   | 100             |
| F5                            | Fleet Maintenance<br><i>Allocations &amp; Fuel Billing</i>      | Evaluate status of prior audit recommendations   | 100             |
| F6                            | Utilities<br><i>Utility Rate Model</i>                          | Evaluate status of prior audit recommendations   | 100             |
| F7                            | Development Services<br><i>Funding</i>                          | Evaluate status of prior audit recommendations   | 100             |
| <b>2018 Annual Audit Plan</b> |   |  |                 |
| SP                            | Audit Committee Special Requests                                | Allow time for special requests approved by the Audit Committee  | 200             |
| CA                            | Unannounced Cash Counts   | Are cash funds intact?   | 100             |
| FR                            | City Auditor Hotline<br><i>Investigations</i>                   | Investigate allegations of fraud, waste, or abuse.   | 860             |
| <b>Estimated Audit Hours</b>  |   |  | <b>4,800</b>    |

| LEGEND |             |
|--------|-------------|
|        | In Progress |
|        | Planned     |