



**FY 2023 Annual Audit Plan Presentation to
City Council**

July 19, 2022

**Presented by
Tammie Dantzler CIA, CFE, MBA,
City Auditor**

AGENDA

Purpose of the Annual Work Plan

Development of the Annual Work Plan

Audit Phases

Carry Forward Audits In Progress

List of FY 2022 Proposed Audits and Follow-up Reviews

Other On-going Projects



PURPOSE OF THE ANNUAL WORK PLAN



**The plan must be flexible and is subject to change due to unanticipated higher risk issues, inquiries-investigations, other priorities.*



SOURCES USED TO DEVELOP THE PLAN



AUDIT PHASES

Planning

- Entrance Conference
- Walk-throughs
- Interviews
- Establish Test Objectives

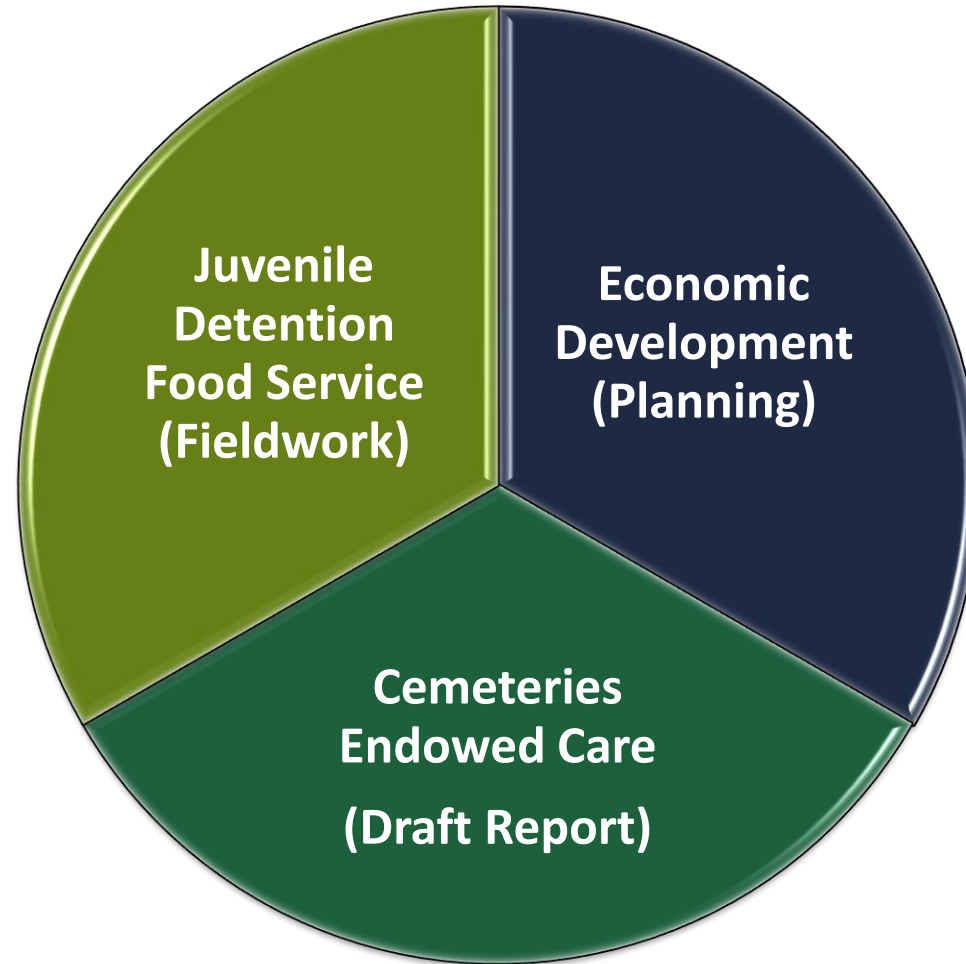
Fieldwork (Detail Testing)

- Gathering Evidence
- Evaluating Evidence
- Developing Findings (request management responses)

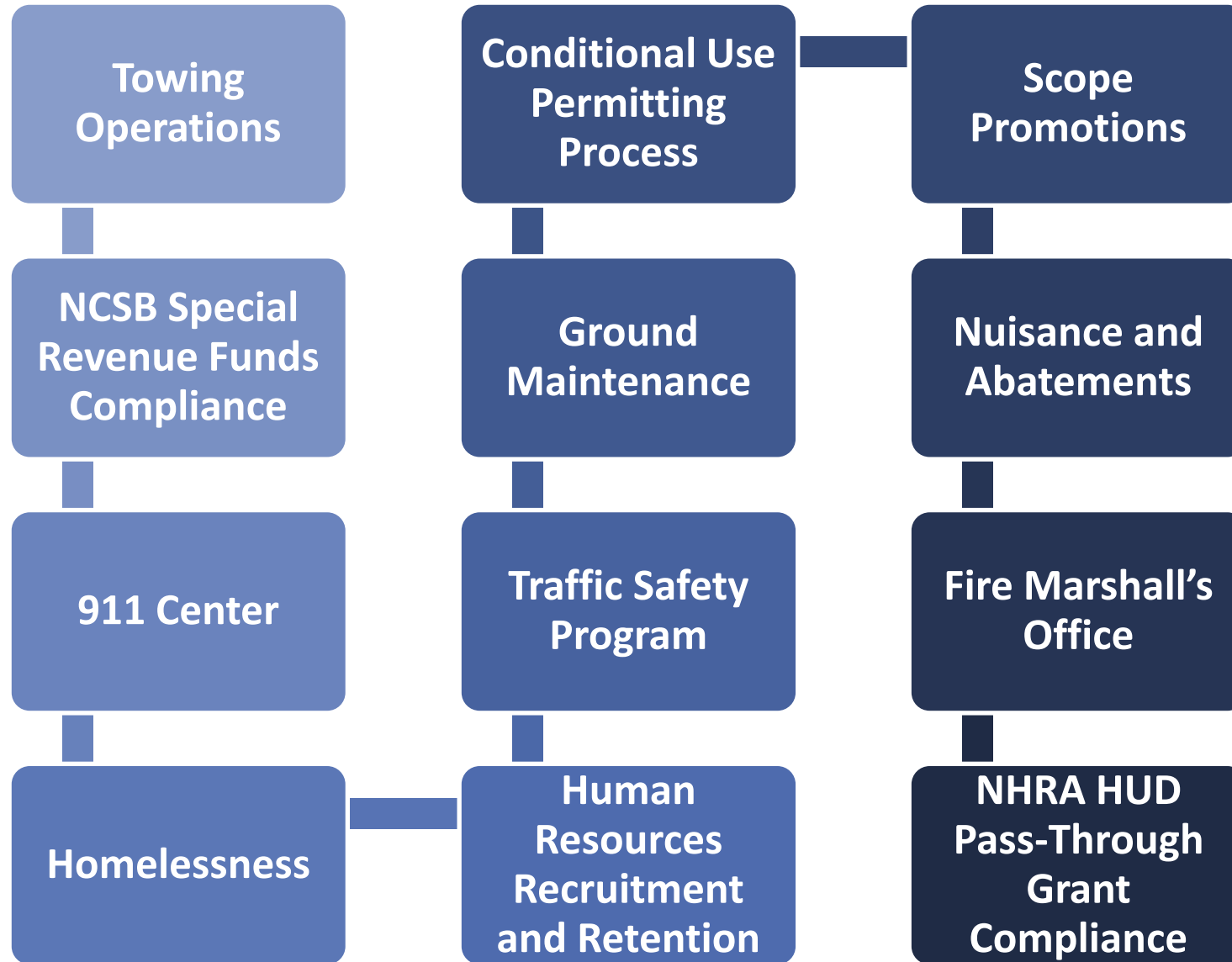
Reporting

- Draft Report
- Exit Conference (discuss report)
- Issue Final Report

2023 AUDIT WORK PLAN-CARRY FORWARD AUDITS



2023 PROPOSED AUDIT AREAS





FOLLOW-UP AUDITS:

Citywide Maintenance

Stormwater

Network Fleet GPS Tracking System

Collections

Cyber Security

OTHER PROJECTS FOR FY 2023

**Inquiries-
Investigations
(Fraud, Waste and
Abuse Hotline)**

**Monitor Citywide
Expenditures**

**Missing,
Lost, Stolen
Property
Database**

**Review Credit
Card
Transactions**

**Administration or
City Council Special
Requests**

Cash Counts

**Other City
Agencies
Requests**



QUESTIONS