



2020 Annual Audit Plan (Work Plan)

Presentation to City Council

March 2020

Presented by
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AGENDA

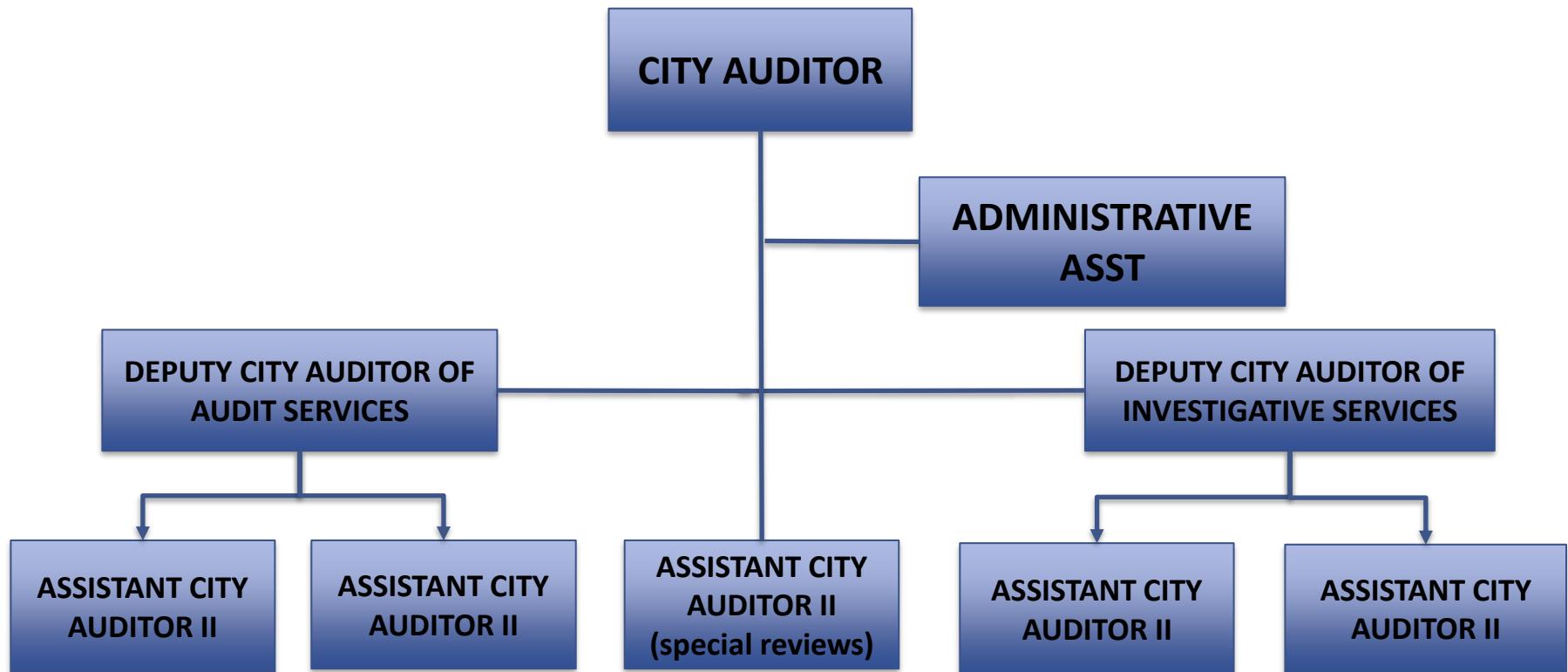
- Purpose of the Annual Work Plan
- Organizational Chart
- Development of the Annual Work Plan
- Audit Phases
- FY 2019 Carry Forward Audits In Progress
- List of 2020 Proposed Audits and Follow-up Reviews
- Other Projects

PURPOSE OF THE ANNUAL WORK PLAN

- Establishes the framework for audits to be conducted
- Guides audit activities and workflow of the City Auditor's Office
- Outlines area of audit focus for a 12-month period

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

City Auditor's Organizational Structure



SOURCES USED TO DEVELOP THE PLAN

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|---------------------------|--|
| Audit Leads | Prior Audits Inquiries/Investigations Complaints City Financial Audit Citizens |
| Internal | City Auditor Staff Risk Assessment |
| External | Current Events Trends Other Localities State and Federal |
| Hotline Complaints | Complaints |



Continued.....SOURCES USED TO DEVELOP THE PLAN

| | |
|----------------------------|--|
| City Council | Council Priorities Specific Requests |
| Management Concerns | City Administration City Departments City Agencies |

AUDIT PHASES

- **Planning Phase**
 - Entrance Conference
 - Walk-throughs
 - Interviews
 - Establish Test Objectives
- **Fieldwork (Detail Testing)**
 - Gathering Evidence
 - Evaluating Evidence
 - Developing Findings
- **Reporting**
 - Draft Report (request management responses)
 - Exit Conference (discuss management responses)
 - Final Report

2020 Audit Work Plan

FY 19 Carry Forward Audits in Progress

- Stormwater Revenues and Expenditures- Draft Report Phase
- Temporary Employment Services- Draft Report Phase
- Collections (Maximizing Citywide collections with minimal efforts)-Planning

2021 Proposed Audits Areas

Audits

- Fixed Assets Accountability and Disposition
- Cyber Security Compliance Audit
- Monitoring and Use of Networkfleet Tracking System
- Citywide Budget Process
- Citywide Collections-Efficiency and effectiveness of decentralized collections
- Recruitment and Retention
- Development
- Community Service Board Grants Management Processes

Follow-up Audits

- Community Block Development Grant
- Norfolk Public Libraries
- Citywide Maintenance
- Fleet Auto Parts

OTHER PROJECTS FOR 2020

- Inquiries-Investigations (Fraud, Waste and Abuse Hotline)
- Administration of External Audit Contract
- City-wide Internal Control Assessment
- Missing, Lost, Stolen Property Database
- Review of Disbursements/Credit Card Transactions
- Administration or City Council Requests
- Cash Counts
- Other City Agencies Requests