



CITY AUDITOR'S OFFICE

Strategic and Audit Plan – Fiscal Year 2012

Vision:

For the City Auditor's Office to work in partnership with the City Council, City Management and the Community without compromising independence, objectivity or integrity with the purpose of achieving an audit product that adds value and that supports the strategic initiatives of the City.

Mission:

Use the resources of the City Auditor's Office to provide assurance and consulting services in a systematic and disciplined manner. Ensure that our services are designed to promote the effectiveness and efficiency of City operations, internal controls and governance processes.

City Auditor's Office FY 2012 - Goals and Objectives:	
Goals / Objectives	Action plan
1. Ensure independence and objectivity is maintained in all audit services provided	Regularly re-affirm the understanding that development and implementation of policies and internal controls is the responsibility of Management.
2. Adhere to generally accepted auditing standards as outlined in the Yellow book and Red book	<ul style="list-style-type: none"> • Commit to quality as the main principle governing our work. • Support and encourage staff efforts to invest in themselves by continually learning and growing within the audit profession. • View compliance with the Standards as mandatory, not optional.
3. Focus on continuous improvement	<ul style="list-style-type: none"> • Continue to improve our Audit Source Book to improve office procedures. • Complete annual self assessments of audit performance.
4. Utilize risk assessment as a tool to maximize the effectiveness of the office's efforts	<ul style="list-style-type: none"> • During FY 2012 complete a Citywide risk assessment for audit planning purposes. • Complete a focused risk assessment for each audit performed.
5. Promote the efficient and effective use of our office resources	<ul style="list-style-type: none"> • Enhance our ability to use IDEA audit software. • Enhance skills to access data directly with the use of Crystal Reports.



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Available Audit Hours:	Percentage of time available for audit work	Available Audit Hours
City Auditor	60%	1,250
2 Assistant City Auditors	80%	1,650 + 1,650 = 3,300
Administrative Support Staff	30%	625
Total		5,175

The remaining hours are devoted to staff management, attendance of City Council and City Staff meetings, Audit Plan development, budget development and management, training and professional development, Audit Committee meetings and review of Audit Hotline calls as well as vacations and other leave.

Key Strategic Initiatives of the City:

1. Financial Sustainability - Reduce cost and/or improve revenue collection.
2. Financial Sustainability - Improve governance and control processes.
3. Financial Sustainability - Increase grant revenue.
4. Promote economic development of the City - enhance public image, improve service levels, staff proficiency.
5. Maintain public safety - Performance measurements achieved and staff proficiency.
6. Improve transparency and trust.



CITY AUDITOR'S OFFICE

Annual Audit Plan FY 2012

	Projected Internal Staff hours	Audit Resource	Applicable Strategic Initiatives of the City
Payroll Process – Control Assessment	100	Outsourced	1, 2 and 6
IT – Active Gov System	100	Outsourced	1 and 2
Facility Expansion Project Audit	300	Outsourced	1, 2 and 6
Annual External Financial Audit	50	Outsourced	1, 2 and 6
Management of Grants	500	Internal staff	1, 2 and 3
Training (Competency of staff)	500	Internal staff	2 and 4
DCD – Fees	500	Internal staff	1, 2 and 6
Accounts Payable (<i>IDEA</i>)	450	Internal staff	1
Payroll (<i>IDEA</i>)	450	Internal staff	1
Police Department Accreditation support	200	Internal staff	5
Action Register – Audit Follow up verification of Management Agreed Upon Actions for Audit Recommendations	450	Internal staff	As required by Yellow book – provide assurance that risks have been mitigated
Special projects as may be requested	450	Internal staff	
City wide Risk Assessment for 2013 Audit planning	400	Internal staff	Focus use of audit resources.
Audit Department Self Assessment and Continuous Improvement	250	Internal staff	Continuously improve audit performance
Carry over from FY 2011			
Capital Equipment carry over	100	Outsourced	1, 2 and 6
Waste Pro Fee Calculation and Contract review	30	Outsourced	1, 2 and 6
IT Governance Review Utilities Department	35	Outsourced	2 and 6
Control Process Assessment – Procurement and Payables	35	Outsourced	1, 2 and 6
Passport Sales – Review of new services	100	Internal staff	2 and 4
Total Hours Required	5,000		



CITY AUDITOR'S OFFICE

Tentative Annual Audit Plan FY 2013
 (May be changed after FY 2012 Citywide risk assessment.)

	Projected Internal Staff hours	Audit Resource
City Insurance Purchased/Self Fund	100	Outsourced
IT – Project Dox	100	Outsourced
Capital Expansion Project	100	Outsourced
Annual External Financial Audit	300	Outsourced
Small Tool Inventory	500	Internal staff
Impact Fees	500	Internal staff
Utility Billing	500	Internal staff
Use of Assessment Proceeds	500	Internal staff
Capital Asset Database (<i>IDEA</i>)	400	Internal staff
Accounts Payable (<i>IDEA</i>)	200	Internal staff
Police Department Accreditation support	200	Internal staff
Special projects as may be requested	400	Internal staff
Action Register – Audit Follow up verification of Management Agreed Upon Actions for Audit Recommendations	450	Internal staff
Risk Assessment for 2014 Audit planning	200	Internal staff
Peer Review	250	Internal staff
Carry over from 2012	300	Internal staff
Total Hours Required	5,000	



CITY AUDITOR'S OFFICE

Tentative Annual Audit Plan FY 2014

(may be changed after FY 2012 Citywide risk assessment.)

	Projected Internal Staff hours	Audit Resource
Control Assessment	100	Outsourced
IT Audit – AMX Utility	100	Outsourced
Capital Expansion Project	100	Outsourced
Annual External Financial Audit	100	Outsourced
Public Works – Use of Gas Tax	500	Internal staff
HR - Recruitment	500	Internal staff
P&R – Yacht Club	400	Internal staff
Road Paving – Contract Compliance	450	Internal staff
Travel Costs	400	Internal staff
IDEA Audit	500	Internal staff
Police Department Accreditation support	200	Internal staff
Special projects as may be requested	450	Internal staff
Action Register – Audit Follow up verification of Management Agreed Upon Actions for Audit Recommendations	450	Internal staff
Risk Assessment for 2015 Audit planning	200	Internal staff
Audit Department Self Assessment and Continuous Improvement	250	Internal staff
Carry over from 2013	300	Internal staff
Total Hours Required	5,000	