

**City Auditor’s Office  
FY 2019 Audit Schedule**

**PLANNED AUDITS**

**FY2019**

**Carryover Audits:**

1. Utility Street Cut Repairs ..... 400 hours

*Objective:*

- Determine whether street cut repairs are completed in an effective and timely manner to minimize safety impacts to the public.

2. Citywide Payroll ..... 600 hours

*Objectives:*

- Evaluate whether the internal controls over employee record keeping provide reasonable assurance that payroll is stated accurately and changes are processed timely.
- Determine compliance with applicable laws and regulations.

**Annual Audits:**

3. Annual Follow up ..... 500 hours

4. External Audit Assistance .....300 hours

**Audits per Risk Assessment & Council/Management requests:**

5. Police Property Evidence Unit.....600 hours

*Objective:*

- To verify that evidence handling policies and procedures are continually followed for this high risk area.

6. Network Vulnerability Assessment.....100 hours

**Objective:**

- Hire a consultant to assess the City's network vulnerability.

7. Procurement Split Purchases (City Wide).....600 hours

**Objective:**

- Validate compliance with procurement regulations for split purchases.

8. Procurement PCard Program (non-audit service) .....80 hours

**Objective:**

- Provide review of policy feedback and analysis of the internal controls surrounding the proposed roll out of Purchasing Cards program.

9. Permits and Inspections .....800 hours

**Objective:**

- To evaluate the efficiency and effectiveness and compliance to Code of the residential and commercial permit inspection processes as it relates to construction activities.

10. Cash Collection Processes (City Wide) .....600 hours

**Objective:**

- To evaluate the internal controls of key cash collection areas for proper Internal Controls. Will include as part of this audit the Police Department's Central Records Unit, as requested by the Administration.

11. Fire Overtime and Special Event Staffing .....600 hours

**Objective:**

- Periodic audits are needed to ensure compliance with rules that govern unscheduled overtime opportunities. Management has requested a review of this area.

12. Department of Public Utilities Contracts.....800 hours

**Objective:**

- Examine large contracts in the Department of Utilities that deal with maintenance and repair operations and test controls over payment processing and sample payments for compliance to contracts.

13. Parking Administration ..... 800 hours

**Objectives:**

- Evaluate the internal controls and collections for this large operation and test compliance to the contract.

14. Fire Apparatus and Equipment Audit .....400 hours

**Objective:**

- Evaluate the documented daily performance checks of apparatus, tools and equipment used by the Fire Department to confirm that critical mission critical equipment is properly checked and operating.

15. APA Comparative Cost Analysis (non-audit service)..... 200 hours

**Objective:**

- Provide a high level analysis of like kind local governments in Virginia to provide comparative cost structure information for a range of service areas.

16. Comprehensive Services Act .....800 hours

**Objectives:**

Test expenditures and compliance within this program which has a budget of over \$26 million in FY18.

17. Special Projects ..... 560 hours