



**City of Tallahassee**  
**Office of the City Auditor**  
*Audit Work Plan 2017*

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<b>A. Audit Projects Carried Forward from 2016 Work Plan</b>		<u>Hours</u>	<u>Total</u>
<b>A.1. In progress</b>			
Housing Programs		160	
Printer/Copier Usage and Operating Efficiencies		106	
Phase I - Cloud Computing Applications – ERP System Upgrades		300	
Cloud Computing Applications – Assistance & Guidance		116	
StarMetro Cost Analysis		840	
Growth Management Fees and Revenues		948	
<b>A.2. For Completion</b>			
Data Breach Control		780	
Right-of-Way Maintenance		900	
<b>Total Hours for Audit Projects Carried Forward from 2016 Work Plan</b>			<b>4150</b>

<b>B. New Audit Projects for 2016-2017</b>			
Citizen Centric Report		50	
Phase 2 - Cloud Computing Applications – ERP System Upgrades		390	
Code Enforcement		634	
Housing Programs - Second*		188	
CIS Utility Adjustments		642	
City Hiring & Promotion Practices*		590	
Utility Consumption Revenues for Major Customers*		694	
<b>Total Hours for New Audit Projects for 2016-2017</b>			<b>3188</b>

\* *Project will be started but not completed during this fiscal year.*

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C. Follow-up Projects for 2016-2017	<u>Hours</u>	<u>Total</u>
Aviation Leases (Spring)	62	
Blueprint (Spring)	56	
Consolidated Dispatch Agency (Fall)	108	
Housing Programs (Spring)	68	
ISS Backup and Recovery Processes (Spring)	68	
PRNA Aquatics and Gymnastics (Fall)	48	
Printer/Copier Usage and Operating Efficiencies (Spring)	48	
Public Works Overtime (Spring)	62	
Public Works Selected Procurement Practices (Fall)	48	
<i>Police Secondary Employment Phase II (Fall)**</i>		
<b>Total Hours for Follow-up Projects for 2016-2017</b>		<b>568</b>
<i>**Deleted from plan due to changes in program structure. Project as a new audit will be considered in future audit plans.</i>		
D. Audit Management and Administration		
Other City Auditor Duties	1064	
Office Management/Support	2502	
Quality Control Review	300	
Staff Development	428	
Approved Employee Leave***	1800	
Approved Holidays	560	
<b>Total Audit Management and Administration</b>		<b><u>6654</u></b>
<i>***Includes one staff on maternity leave</i>		
<b>Total Hours</b>		<b><u>14,560</u></b>

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<b>A. Audit Projects Carried Forward from 2016 Work Plan</b>	
<b>A.1. In Progress</b>	
<b>Selected Housing Programs (First)</b>	The scope of this audit includes a review of City contracts with the Big Bend Community Development Center (CDC), as well as the Housing Division's administration and oversight of those contracts.
<b>Printer/Copier Usage and Operating Efficiencies</b>	The scope of this audit includes a review to determine areas where savings and efficiencies can be obtained through (1) identification of areas where copiers and printers can be eliminated, (2) consolidation of vendors and/or suppliers, and (3) reductions in maintenance and overhead expenses through standardization of equipment.
<b>Phase I - Cloud Computing Applications - ERP System Upgrades</b>	The scope of this audit includes an evaluation of the City's progress in upgrading and converting two City ERP systems to the cloud. Determinations are being made as to compliance with best practices and whether the project is being adequately and properly managed.
<b>Cloud Computing Applications – Assistance &amp; Guidance</b>	The purpose of this engagement is to provide assistance and guidance to City departments for projects related to moving services or applications to the cloud. Cloud computing will be explained and best practices will be identified.
<b>StarMetro Analysis - Community Transportation Program and Dial-A-Ride Program</b>	The scope of this audit addresses programmatic and financial activities and funding of selected StarMetro activities, including the CTC and Dial-A-Ride programs.
<b>Growth Management Fees and Revenues</b>	The scope of this audit addresses the processes, methods, and controls relating to the assessment and collection of various permit and other fees through the Growth Management Department. Additionally, this audit evaluates the structure and sufficiency of revenues generated through growth management related fees for the funding of the growth management function. Annual revenues approximate \$3.5 million.
<b>A.2 For Completion</b>	
<b>Data Breach Controls</b>	The anticipated scope of this audit will be to determine what internal controls are in place, and whether best practices and appropriate actions have been implemented, to reduce the risk of data loss due to breaches or other threats and vulnerabilities.
<b>Right-of-Way Maintenance</b>	The anticipated scope of this audit will be to address maintenance of City right-of-way and related costs. The focus will be medians and sidewalk maintenance on City and non-City owned roads and streets and related infrastructure. Consideration will likely be given to levels of maintenance and related costs, funding sources, and expenditures.

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<b>B. New Audit Projects for 2016-2017</b>	
<b>Citizen Centric Report</b>	With the assistance of the Appointed Officials, the City will issue its tenth citizen centric report. This four page report summarizes for the public City issues, accomplishments, revenues and expenses, and challenges moving forward. The report will be made available to the public, other governments, and local elementary and middle schools.
<b>Phase II - Cloud Computing Applications - ERP System Upgrades</b>	The scope of this audit will include a continuing evaluation of the City's progress in upgrading and converting two City ERP systems to the cloud. Determinations will be made as to compliance with best practices and whether the project is being adequately and properly managed.
<b>Code Enforcement</b>	The anticipated scope of this audit will be to review the code enforcement function to determine if applicable activities are proper, consistent, and in accordance with established policies, procedures, and best practices. The effectiveness of the program in bringing properties into compliance with code requirements will be addressed.
<b>Selected Housing Programs (Second)*</b>	An audit of the City's recent contracts with the Big Bend Community Development Center (CDC), as well as the Housing Division's administration and oversight of those contracts, is being completed. A second audit will be conducted to address other contracts and/or programs administered by the Housing Division.
<b>CIS Utility Adjustments</b>	This audit will address non-automated adjustments to utility bills made by City staff. Such adjustments are to be made when justified and may include, for example, changes to and/or waiver of (1) non-consumption fees (e.g., various fixed service fees) or (2) utility bills (i.e., consumption charges); and changes or adjustments to billing cycles and due dates. The audit would address a review of controls over such adjustments, such as required managerial reviews, and a determination of whether such adjustments are adequately explained and justified.
<b>City Hiring &amp; Promotion Practices*</b>	This audit will review the practices and processes used by the City in recent years to hire and promote employees. The anticipated scope will address citywide processes and procedures over recent years regarding (1) decisions and processes used to fill vacancies, including when vacancies are advertised both internally and externally, just internally, or not advertised at all; and (2) the promotion process, including a review of past promotions to determine the decisions and processes in determining the amount of the associated salary increases. Compliance with City policy and procedures, governing state and federal laws and regulations, and best practices as determined from industry guidance, other municipalities, etc. will be determined.
<b>Utility Consumption Revenues for Major Customers*</b>	Utility revenues represent the largest single source of all City revenues. The purpose of this audit will be to determine whether consumption is being properly, accurately, and correctly read for major City utility customers (typically using relatively large and complex meters); and whether that consumption is properly, accurately, and correctly recorded and billed through the City's utility billing system. A prior City audit showed significant issues in this area in relation to City gas customers.

*\*Project will be started but not completed during this fiscal year.*

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<b>C. Follow-up Projects for 2016-2017</b>	
<b>Aviation Leases (Spring)</b>	This audit will follow up on our review of selected Aviation leases and related subleasing activities.
<b>Blueprint (Spring)</b>	This audit will follow up on the remaining outstanding action plan steps from our review of Blueprint's processes and controls over the collection and disbursement of Blueprint funds.
<b>Consolidated Dispatch Agency (Fall)</b>	This audit will follow up on the remaining outstanding action plan steps from our review of the Consolidated Dispatch Agency and Related Motorola Contracts.
<b>Selected Housing Programs (Spring)</b>	This audit will follow up on our review of City contracts with the Big Bend Community Development Center (CDC), as well as the Housing Division's administration and oversight of those contracts.
<b>ISS Backup and Recovery Processes (Fall)</b>	This audit will follow up on the remaining outstanding action plan steps from our evaluation of the effectiveness of the City's information technology system backup and disaster recovery planning processes.
<b>PRNA Aquatics and Gymnastics (Fall)</b>	This audit will follow up on the remaining outstanding action plan steps from our review of the revenue processes and related internal controls at the Trousdell Aquatics and Gymnastics Center.
<b>Printer/Copier Usage and Operating Efficiencies (Spring)</b>	This audit will follow up on our review of areas where savings and efficiencies can be obtained in regard to City printers and copiers.
<b>Public Works Overtime Audit (Spring)</b>	This audit will follow up on our review and analysis of overtime and compensatory time paid to/earned by employees in the former Public Works Department.
<b>Public Works Selected Procurement Practices (Fall)</b>	This audit will follow up on our review of the process and internal controls related to selected procurement practices within the former Public Works Department.

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<b>D. Audit Management and Administration</b>	
<b>Other City Auditor Duties</b>	This category describes the time that the City Auditor spends in attending meetings involving the responsibilities and activities of the Appointed Officials including attending Citizen Advisory Committee meetings, City Commission meetings, and joint meetings of the City and County. Through these meetings, the City Auditor obtains a greater understanding of City operations and the needs of the Commission.
<b>Office Management / Support</b>	This category includes the time of the administrative specialist in carrying out the administrative responsibilities of the office, as well as administrative duties of all audit staff. The administrative specialist is directly involved in the quality control processes relating to issuance of audit reports and directly assists in all phases of report production and distribution.
<b>Quality Control Review</b>	This category includes the office staff time spent conducting internal quality control reviews of audit reports and work papers within our office and participation in quality assurance reviews of other local government audit organizations (through the Association of Local Government Auditors).
<b>Staff Development</b>	Professional staff of the City Auditor's Office is required to obtain continuing professional education each year. In our audits, we follow Generally Accepted Government Auditing Standards issued by the Comptroller General of the United States and the Standards for the Professional Practice of Internal Auditing issued by The Institute of Internal Auditors. In addition, staff must receive training in City systems in order to provide effective assurance and consulting services.
<b>Approved Employee Leave</b>	This category describes leave earned and taken each year as personal leave and leave taken for medical and similar purposes.
<b>Approved Holidays</b>	This category of leave is for approved holidays for all staff.