

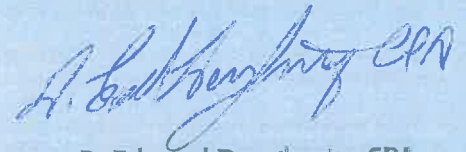
Audit Project #16-00:

2017-2019 Audit Schedule

Based on the results of the 2016
Citywide Risk Assessment

Office of the City Auditor and Clerk
Internal Audit

Prepared by:



D. Edward Daugherty, CPA
Manager, Internal Audit

Reviewed and Approved by:



Pamela M. Nadalini, MBA, CMC
City Auditor and Clerk

You can obtain copies of this report by contacting us at:

Office of the City Auditor and Clerk

1565 1st Street
Sarasota, FL 34236

(941) 954-4135

Or download and view an electronic copy by visiting:

www.sarasotagov.com





Date: September 16, 2016

To: Mayor Willie Charles Shaw
Vice Mayor Shelli Freeland Eddie
Commissioner Liz Alpert
Commissioner Suzanne Atwell
Commissioner Susan Chapman

From: Pamela M. Nadalini, MBA, CMC, City Auditor and Clerk

Subject: Audit Project #16-00: 2017-2019 Audit Schedule

Good afternoon, Mayor, Vice Mayor and Commissioners:

Attached for your information and review is a copy of the 2017-2019 Audit Schedule.

If you have any questions, please do not hesitate to contact me at (941) 954-4169.

Attachment(s):

Detailed Audit Project #16-00

C: Thomas Barwin, City Manager
Robert Fournier, City Attorney
D. Edward Daugherty, CPA, Manager, Internal Audit
File



Date: September 16, 2016
To: Thomas Barwin, City Manager
From: Pamela M. Nadalini, MBA, CMC, City Auditor and Clerk
Subject: Audit Project #16-00: 2017-2019 Audit Schedule



Attached for your information and review is a copy of the 20017-2019 Schedule.

If you have any questions, please do not hesitate to contact me at (941) 954-4169.

Attachment(s):

Detailed Audit Project #16-00

c: Robert Fournier, City Attorney
Department Directors
D. Edward Daugherty, CPA, Manager, Internal Audit
File

TABLE OF CONTENTS

BACKGROUND AND INTRODUCTION	6
2017 AUDIT SCHEDULE.....	7
2018 AUDIT SCHEDULE.....	10
2019 AUDIT SCHEDULE.....	13

BACKGROUND AND INTRODUCTION

The City of Sarasota's Internal Audit Division is an independent and objective assurance and consulting activity designed to add value and improve the City of Sarasota's operations. It helps the City accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Audits are scheduled based on results of the annual risk assessment to allow Internal Audit to focus its limited resources on the highest priority areas. The Audit Schedule is a rolling schedule that spans three years and is subject to modification based on changes in risks and/or the organization environment, or when a Department requests that a particular area be audited that Internal Audit has determined is a significant area of risk. Internal Audit considers all requests or suggestions for audits and will add an area to the Audit Schedule if the risk is deemed to be sufficient to warrant a change to the schedule. Extra time is budgeted into the Audit Schedule to allow for flexibility in performing unexpected audits, investigations, consulting (non-audit) services, etc.

Scheduled projects and audits may be deferred to future years if other projects become a higher priority based on a current assessment of risk. Projects may also be eliminated based on a variety of circumstances, including scope limitations or a current assignment that the risk levels assessed previously has declined (or internal controls have improved). If a project continues into the new year, the number of the audit is changed to the new year.

The three-year Audit Schedule, as determined by the results of the 2016 Citywide Risk Assessment (Audit 16-02), appears on the following pages.

2017 AUDIT SCHEDULE

Note –Any schedule for future projects is based upon current conditions and circumstances. Future changes will result in projects moving on and off the audit schedule.

Audit Schedule

2017

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2017	17-00	2018-2020 Audit Schedule	N/A	Update three-year rolling audit schedule based on results of annual Risk Assessment	Research/Special Project	Administrative	TBD	8	Not Yet Started
2017	17-01	FY 2016 Citywide Inventory	All	Review inventory counting procedures, observe the annual inventory counts and perform re-counts of selected samples.	Audit	Operational, Financial, IT	Mark Sulloway	250	Not Yet Started
2017	17-02	2017 Citywide Risk Assessment	All	Facilitate Annual Risk Assessment process for use in updating annual Audit Schedule; evaluate and prioritization of citywide risk.	Risk Assessment	Risk Assessment	TBD	320	Not Yet Started
2017	17-03A	Remedial Action Update	All	Review status of implementation of outstanding prior audit recommendations, citywide	Status of Open Items Report	Status Update	TBD	160	Not Yet Started
2017	17-03B	Remedial Action Update	All	Review status of implementation of outstanding prior audit recommendations, citywide	Status of Open Items Report	Status Update	TBD	160	Not Yet Started
2017	17-04	Purchasing Cards	Financial Administration	Determine whether the internal controls in place over City issued Purchasing Cards are operating effectively	Audit	Operational, Financial, IT	Hayden Gaston	600	Not Yet Started
2017	17-05	Bobby Jones Golf Course Operations	Parks and Recreation	Review internal controls in place over operations at Bobby Jones Golf Course	Audit	Operational, Financial, IT	TBD	400	Not Yet Started
2017	17-06	Pension Plans	City Auditor and Clerk	Determine whether the internal controls in place for the various City pension plans are operating effectively	Audit	Operational, Financial, Compliance	TBD	400	Not Yet Started
2017	17-07	Law Enforcement Trust Fund	Sarasota Police Department	Review compliance with terms and conditions of state regulations	Audit	Financial, Compliance	TBD	350	Not Yet Started
2017	17-08	Contract Management (non-Construction)	All	Review internal controls in place over the Contract Management process.	Audit	Operational, Financial, Compliance	TBD	500	Not Yet Started
2017	17-09	Fuel Card (WEX) Program	Public Works	Determine whether internal controls over the City's fuel card program are operating effectively	Audit	Operational, Compliance	TBD	500	Not Yet Started

Audit Schedule

2017

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2017	17-10	Housing Grant Administration	Planning/Housing and Community Development	Test Grant Administration for compliance with State and Federal standards	Audit	Operational, Compliance, IT	TBD	500	Not Yet Started
2017	17-11	SPD Property & Evidence	Sarasota Police Department	Determine whether the internal controls assist in adequately accounting for and safeguarding items in police custody.	Audit	Operational, Financial, IT	Hayden Gaston	250	Not Yet Started
2017	17-12	Follow-up to R. L. Taylor Community Center (Audit 16-04)	Parks and Recreation	Review implementation of audit recommendations (Audit 16-04)	Audit	Operational, Financial, Compliance	TBD	150	Not Yet Started
2017	17-13	Follow-up to Fuel Operations Audit (Audit 16-15)	Public Works	Review implementation of audit recommendations (Audit 16-15)	Audit	Operational, Financial, Compliance	TBD	100	Not Yet Started
2017	17-14	Follow-up to Citywide COOP Audit (Audit EX 14-01)	All	Review implementation of audit recommendations (Audit EX 14-01)	Audit	Operational, Compliance	TBD	150	Not Yet Started
2017	OS17-01	IT Security ¹	Information Technology	Review of IT security (servers & network)	Special Project	Operational	TBD	TBD	Not Yet Started
2017	Admin 17-01	Audit Reports on SIRE	N/A	Upload all final audit reports to SIRE/eDocs for public to view via City's Website	Special Project	Administrative	TBD	24	Not Yet Started
2017	TBD 17-01	Reserved time for Investigations, Consulting Services, Unexpected Audits, Research	N/A	Conduct unplanned investigations, audits, reviews, consulting, research, etc.	Audit	Operational	TBD	600	Not Yet Started
2017	TBD 17-02	Reserved time for Internal Audit Quality Improvement Program	N/A	Perform quality reviews of audit work and develop/enhance audit processes to improve efficiency and ensure compliance with audit standards.	Research/Special Project	Administrative	TBD	200	Not Yet Started

¹ Information Technology audits will be performed by a third party consultant.

2018 AUDIT SCHEDULE

Note –Any schedule for future projects is based upon current conditions and circumstances. Future changes will result in projects moving on and off the audit schedule.

Audit Schedule

2018

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2018	18-00	2018-2020 Audit Schedule	N/A	Update three-year rolling audit schedule based on results of annual Risk Assessment	Research/Special Project	Administrative	TBD	8	Not Yet Started
2018	18-01	FY 2017 Citywide Inventory	All	Review inventory counting procedures, observe the annual inventory counts and perform re-counts of selected samples.	Audit	Operational, Financial, IT	TBD	250	Not Yet Started
2018	18-02	2017 Citywide Risk Assessment	All	Facilitate Annual Risk Assessment process for use in updating annual Audit Schedule; evaluate and prioritize of citywide risk.	Risk Assessment	Risk Assessment	TBD	320	Not Yet Started
2018	18-03A	Remedial Action Update	All	Review status of implementation of outstanding prior audit recommendations, citywide	Status of Open Items Report	Status Update	TBD	160	Not Yet Started
2018	18-03B	Remedial Action Update	All	Review status of implementation of outstanding prior audit recommendations, citywide	Status of Open Items Report	Status Update	TBD	160	Not Yet Started
2018	18-04	Grant Management	All	Review internal controls over grant management activities (excluding Housing - Audit 17-10)	Audit	Operational, Financial, IT, Compliance	TBD	400	Not Yet Started
2018	18-05	Budget Preparation	Financial Administration	Review internal controls in place over the budget preparation process.	Audit	Operational, Financial, IT, Compliance	TBD	300	Not Yet Started
2018	18-06	Parking Enforcement	Parking Operations	Review internal controls in place over parking enforcement.	Audit	Operational, Compliance	TBD	300	Not Yet Started
2018	18-07	Landscape Maintenance	Parks and Recreation	Review City's compliance with State regulations (pesticides) and park/playground safety.	Operational, Compliance	TBD		200	Not Yet Started
2018	18-08	Property & Evidence	Sarasota Police Department	Determine whether the internal controls assist in adequately accounting for and safeguarding items in police custody.	Audit	Operational, Financial, IT	TBD	250	Not Yet Started

Audit Schedule

2018

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2018	18-09	Central Records	City Auditor and Clerk	Review internal controls in place over City records and documentation	Audit	Operational, Compliance	TBD	350	Not Yet Started
2018	18-10	Follow-up to Purchasing Card Audit (Audit 17-04)	Financial Administration	Review implementation of audit recommendations (Audit 17-04)	Audit	Operational, Compliance	TBD	150	Not Yet Started
2018	18-11	Follow-up to Bobby Jones Golf Course (Audit 17-05)	Parks and Recreation	Review implementation of audit recommendations (Audit 17-05)	Audit	Operational, Financial, IT	TBD	150	Not Yet Started
2018	18-12	Follow-up to Pensions Administration (Audit 17-06)	City Auditor and Clerk	Review implementation of audit recommendations (Audit 17-06)	Audit	Operational, Financial, Compliance	TBD	150	Not Yet Started
2018	18-13	Follow-up to Wastewater Treatment Audit (Audit 17-07)	Utilities	Review implementation of audit recommendations (Audit 17-07)	Audit	Operational, Compliance	TBD	150	Not Yet Started
2018	18-14	Follow-up to Housing Grant Administration (Audit 17-10)	Planning/Housing and Community Development	Review implementation of audit recommendations (Audit 17-10)	Audit	Operational, Compliance	TBD	150	Not Yet Started
2018	Admin 18-01	Audit Reports on SIRE	N/A	Upload all final audit reports to SIRE/eDocs for public to view via City's Website	Special Project	Administrative	TBD	24	Not Yet Started
2018	TBD 18-01	Reserved time for Investigations, Consulting Services, Unexpected Audits, Research	N/A	Conduct unplanned investigations, audits, reviews, consulting, research, etc.	Audit	Operational	TBD	600	Not Yet Started
2018	TBD 18-02	Reserved time for Internal Audit Quality Improvement Program	N/A	Perform quality reviews of audit work and develop/enhance audit processes to improve efficiency and ensure compliance with audit standards.	Research/Special Project	Administrative	TBD	200	Not Yet Started

2019 AUDIT SCHEDULE

Note –Any schedule for future projects is based upon current conditions and circumstances. Future changes will result in projects moving on and off the audit schedule.

Audit Schedule

2019

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2019	19-01	2018-2020 Audit Schedule	N/A	Update three-year rolling audit schedule based on results of annual Risk Assessment	Research/Special Project	Administrative	TBD	8	Not Yet Started
2019	19-02	FY 2018 Citywide Inventory	N/A	Review inventory counting procedures, observe the annual inventory counts and perform re-counts of selected samples.	Audit	Operational, Financial, IT	TBD	250	Not Yet Started
2019	19-03A	2018 Citywide Risk Assessment	N/A	Facilitate Annual Risk Assessment process for use in updating annual Audit Schedule; evaluate and prioritization of citywide risk.	Risk Assessment	Risk Assessment	TBD	320	Not Yet Started
2019	19-03B	Remedial Action Update	N/A	Review status of implementation of outstanding prior audit recommendations, citywide	Status of Open Items Report	Status Update	TBD	160	Not Yet Started
2019	19-04	Remedial Action Update	N/A	Review status of implementation of outstanding prior audit recommendations, citywide	Status of Open Items Report	Status Update	TBD	160	Not Yet Started
2019	19-05	Consultant and Contract Management (Non-construction)	Planning	Review internal controls in place over consulting and contract management	Audit	Operational, Financial, Compliance	TBD	400	Not Yet Started
2019	19-06	Wastewater Treatment	Utilities	Review internal controls in place over Wastewater Treatment Division	Audit	Operational, Compliance	TBD	400	Not Yet Started
2019	19-07	Data Administration and Staffing	Human Resources	Review internal controls and processes in place regarding Human Resources	Audit	Operational, Compliance, IT	TBD	350	Not Yet Started
2019	19-08	Van Wezel PAH Operations	Van Wezel PAH	Review internal controls in place over revenue activities and financial administration	Audit	Operational, Financial, Compliance	TBD	300	Not Yet Started
2019	19-09	Building Permits	Neighborhood Development Services	Review internal controls in place over permitting	Audit	Operational, Compliance	TBD	400	Not Yet Started

Audit Schedule

2019

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2019	19-10	Follow-up to Fuel Card (WEX) audit	Public Works	Review implementation of audit recommendations (Audit 17-09)	Audit	Operational, Compliance	TBD	150	Not Yet Started
2019	19-11	Follow-up to Budget Preparation audit	Financial Administration	Review implementation of audit recommendations (Audit 18-05)	Audit	Operational, Compliance	TBD	150	Not Yet Started
2019	19-12	Follow-up to Parking Enforcement Audit	Parking Operations	Review implementation of audit recommendations (Audit 18-06)	Audit	Operational, Compliance	TBD	150	Not Yet Started
2019	19-13	Follow-up to Landscape Maintenance Audit	Parks and Recreation	Review implementation of audit recommendations (Audit 18-07)	Audit	Operational, Compliance	TBD	150	Not Yet Started
2019	19-14	Follow-up to Central Records Audit	City Auditor and Clerk	Review implementation of audit recommendations (Audit 18-09)	Audit	Operational, Compliance, IT	TBD	150	Not Yet Started
2019	Admin 18-01	Audit Reports on SIRE	N/A	Upload all final audit reports to SIRE/eDocs for public to view via City's Website	Research/Special Project	Administrative	TBD	24	Not Yet Started
2019	TBD 18-01	Reserved time for Investigations, Consulting Services, Unexpected Audits, Research	N/A	Conduct unplanned investigations, audits, reviews, consulting, research, etc.	Audit	Operational	TBD	600	Not Yet Started
2019	TBD 18-02	Reserved time for Internal Audit Quality Improvement Program	N/A	Perform quality reviews of audit work and develop/enhance audit processes to improve efficiency and ensure compliance with audit standards.	Research/Special Project	Administrative	TBD	200	Not Yet Started

