



**City of Tallahassee**  
**Office of the City Auditor**  
*Audit Work Plan 2018*

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<b>A. Audit Projects Carried Forward from 2017 Work Plan</b>		<u>Hours</u>	<u>Total</u>
<b>A.1. In progress</b>			
CIS Utility Adjustments		50	
City Hiring & Promotion Practices		860	
Code Enforcement		550	
Housing Programs - Second		1,030	
Utility Consumption Revenues for Major Customers		670	
Special Inquiry UUPI WRE Awards		90	
<b>Total Hours for Audit Projects Carried Forward from 2017 Work Plan</b>			<b>3,250</b>

<b>B. New Audit Projects for 2018</b>			
Animal Services Center		666	
Citizen Centric Report		50	
City Revenue Office*		448	
Kronos Timekeeping System*		690	
Managing Leases of City Properties for Commercial Purposes*		540	
P-Card Purchases of Selected City Departments		910	
Pension Investments*		686	
TPD Overtime		696	
<b>Total Hours for New Audit Projects for 2018</b>			<b>4,686</b>

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

## Audit Work Plan 2018

<b>C. Follow-Up Projects for 2018</b>	<b><u>Hours</u></b>	<b><u>Total</u></b>
Aviation Leases (Spring)	94	
Blueprint (Spring)	64	
CIS Utility Adjustments (Spring)	74	
City Agreements with Cascades Holdings (The Edison) (Fall and Spring)	106	
Cybersecurity (Spring)	88	
Growth Management Revenues (Fall)	94	
Housing Programs (Fall and Spring)	126	
PeopleSoft Upgrade & Cloud Migration (Spring)	230	
PRNA Aquatics and Gymnastics (Spring)	32	
Printer/Copier Usage and Operating Efficiencies (Fall)	56	
Public Works (Infrastructure) Overtime (Fall)	54	
Public Works (Infrastructure) Selected Procurement Practices (Fall & Spring)	112	
ROW Maintenance (Spring)	74	
StarMetro General Transit Fare Box and Petty Cash (Fall)	76	
StarMetro Paratransit Services (Spring)	76	
T&I Backup and Recovery Processes (Spring)	56	
Special Inquiry UUPI-WRE Awards (Spring)	32	
<b>Total Hours for Follow-up Projects for 2018</b>		<b>1,444</b>
<b>D. Audit Management and Administration</b>		
Other City Auditor Duties	760	
Office Management/Support	2,740	
Quality Control Review	300	
Staff Development	476	
Approved Employee Leave**	1,880	
Approved Holidays	584	
<b>Total Audit Management and Administration</b>		<b><u>6,740</u></b>
**Includes one staff on maternity leave		
<b>Total Hours</b>		<b><u>16,120</u></b>

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<b>A. Audit Projects Carried Forward from 2017 Work Plan</b>	
<b>A.1 In Progress</b>	
<b>CIS Utility Adjustments</b>	This audit addresses 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 includes 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, internally only, or not 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>Code Enforcement</b>	The scope of this audit includes the review of 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>Housing Programs - Second</b>	In continuing efforts to review activity within the City's housing programs, this audit will review and evaluate the City's Home Repair and Rehabilitation Program. That program is operated through contracts with certain nonprofit entities that, in turn, subcontract repair and rehabilitation work to general contractors. Prior audits of housing activities have resulted in significant audit recommendations to improve accountability and program activities.
<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.
<b>Inquiry into UUPI-WRE Engineering Awards</b>	This special inquiry audit is being conducted to address the award of work for engineering services to a specific firm by the Water Resources Engineering (WRE) divisions within the Underground Utilities and Public Infrastructure (UUPI) department.

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<b>B. New Audit Projects for 2018</b>	
<b>Animal Services Center</b>	The Animal Services Center collects revenues for various activities, primarily for animal adoptions. This audit will review internal controls over those and other revenues collected and processed by the Animal Services Center.
<b>Citizen Centric Report</b>	With the assistance of the Appointed Officials, the City will issue its 11th 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>City Revenue Office*</b>	The City's Revenue Office collects and processes over \$700 million annually. Many of those revenues are now collected and processed through electronic means. This audit will review and evaluate the controls and procedures pertaining to the receipt and processing of those revenues.
<b>Kronos Timekeeping System*</b>	This audit will review and evaluate the controls and operating efficiency and effectiveness of the City's timekeeping system. The controls over preapproved leave (PAPER leave) will also be evaluated.
<b>Managing Leases of City Properties for Commercial Purposes*</b>	This audit will evaluate the leasing of City property, with a focus on those properties leased to entities for commercial purposes. Activities and controls will be analyzed to ensure leases are fair and equitable, and to ensure the City's interests are protected.
<b>P-Card Purchases of Selected City Departments</b>	This audit will review and evaluate P-Card activity within selected City departments and offices. Transactions will be sampled and tested for compliance with City P-Card policy and good business practices. Controls over the use of City P-Cards will be evaluated. Provisions of the City P-Card policy will also be reviewed for completeness and adequacy.
<b>Pension Investments*</b>	This audit will address the controls over and performance of City pension investments, which exceed \$1 billion in value. Performance will be compared to benchmarks and the performance of other similar governments. The adequacy of and compliance with the City's investment policy will be determined. Applicable controls will be evaluated to determine if pension investments are properly accounted for and safeguarded.
<b>TPD Overtime</b>	This audit will evaluate the underlying reasons for overtime incurred by TPD. The impact of collective bargaining agreements, staff turnover, additional law enforcement positions, and other factors will be considered and evaluated. A review of the processes and controls in place to ensure overtime is limited to that appropriate and necessary will also be evaluated. Additionally, the audit will analyze the process of budgeting for TPD overtime.

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

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<b>C. Follow-Up Projects for 2018</b>	
<b>Aviation Leases (Spring)</b>	This audit will follow up on the remaining outstanding action plan steps from 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>CIS Utility Adjustments (Spring)</b>	This audit will follow up on our audit of the controls over the non-automated adjustments made by City staff to utility bills and non-consumption service fees.
<b>City Agreements with Cascades Holdings (The Edison) (Fall &amp; Spring)</b>	This audit will follow up on our review of Cascades Holdings' compliance with the terms of the agreements between Cascades Holdings and the City.
<b>Cybersecurity (Spring)</b>	This audit will follow up on our review of the effectiveness of information technology controls established to reduce the risk of data loss due to breaches or other threats and vulnerabilities.
<b>Growth Management Revenues (Fall)</b>	This audit will follow up on our review of the processes, methods, and controls relating to the assessment, collection, and sufficiency of various permit and other fees of the Growth Management Department.
<b>Housing Programs (Fall &amp; Spring)</b>	This audit will follow up on the remaining outstanding action plan steps from our review of City contracts with the Big Bend Community Development Center (CDC) and our review of the Housing Division's administration and oversight of those contracts.
<b>PeopleSoft Upgrade and Cloud Migration (Spring)</b>	This audit will follow up on our 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>PRNA Aquatics and Gymnastics (Spring)</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 (Fall)</b>	This audit will follow up on the remaining outstanding action plan steps from our review of areas where savings and efficiencies can be obtained in regard to City printers and copiers.
<b>Public Works Overtime (Fall)</b>	This audit will follow up on the remaining outstanding action plan steps from our review and analysis of overtime and compensatory time paid to/earned by employees in the former Public Works Department.
<b>Public Infrastructure Selected Procurement Practices (Fall &amp; Spring)</b>	This audit will follow up on the remaining outstanding action plan steps from on our review of the process and internal controls related to selected procurement practices within the former Public Works Department.
<b>Right-of-Way Maintenance (Spring)</b>	This audit will follow up on our review of the City's planning and administrative processes relating to the maintenance of right-of-way.

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<b>StarMetro General Transit Fare Box and Petty Cash (Fall)</b>	This audit will follow up on our audit of the StarMetro Department's controls over general transit fare box and petty cash controls.
<b>StarMetro Paratransit Services (Spring)</b>	This audit will follow up on our review of the StarMetro Department's efforts to reduce the cost of the Dial-A-Ride program, enhance contractor monitoring, and improve the accuracy and completeness of paratransit program cost center accounting records.
<b>T&amp;I Backup and Recovery Processes (Spring)</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>Inquiry into UUPI-WRE Engineering Awards</b>	This audit will follow up on our inquiry into the award of engineering work by WRE divisions within the UUPI department.
<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 are 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 other purposes.
<b>Approved Holidays</b>	This category of leave is for approved holidays for all staff.