

**Office of Internal Audit
Approved Audit Plan – FY17**

<i>Continuous / Recurring Projects</i>	<i>Resource Commitment</i>
<u>Continuous Auditing</u> – Daily monitoring of P-Card purchases, weekly review of payments by check, and monthly travel advance reviews.	900
<u>Quarterly Reviews</u> – On-Going reviews of grant activities, select department payrolls, and monitoring of account reconciliation.	320
<u>Program Performance Reviews</u> – To accommodate tasks arising from this newly emerging protocol.	320
<u>Special Requests / Other</u> – Special Requests, areas of emerging interest, open items, and risk monitoring.	600
<i>Stand Alone Audit Projects</i>	
<u>Airport / Leases</u> – Review lease / contractual arrangements on Airport premises; test administration and oversight.	360
<u>Cyber-Security Survey</u> – Review current security practices; compare to industry best practice; identify opportunities for improvement.	340
<u>Fire / Special Teams</u> – Operational response analysis; expense and reimbursement opportunities.	360
<u>Impact Fees</u> – Continuation of the work performed in FY16 on fee collections; review subsequent administration / utilization of the funds.	440
<u>Indirect Cost Allocations</u> – Review indirect cost allocation processes that have been implemented.	360
<u>Parks & Recreation / Resources</u> – Revenue and expense analysis; scheduling of activities; supplies and inventories.	400
<u>Payroll System Controls</u> – General operational / system controls review; emphasis on timekeeping and payroll system alignment.	440
<u>Purchasing Review</u> – Bi-annual compliance review of bidding and source selection processes.	240
<u>Solid Waste Fund</u> – Review financial aspects of the contract; analyze billing and reimbursement processes.	320
Total of All Projects	5,400
Estimated Staff Resources	5,400