

**Office of Internal Audit
FY2018 Audit Work Plan**

Committed Projects	Resource Commitment
Continuous Auditing – Ongoing reviews of P-Card purchases, payments by check via the Accounts Payable system, and travel advances.	900
Quarterly Reviews – Reviews of grant activities, select department payrolls, and monitoring of account reconciliations Citywide.	400
Consulting / Other – Special Requests currently include CLA Analysis, and PD Deployments. Also included are areas of emerging interest; open items follow-up; and systems, and risk monitoring.	1,800

Proposed Projects	Resource Commitment
Carry-over Projects / FY'17 – At management's request, three projects were re-scheduled either partially, or in total. Closing those projects out during FY'18 will consume a portion of available resources. (See Note #1)	480
Foothills / Open Space – Assess business processes in place relative to Foothills and Open Space activity; analyze revenues and expenses versus deliverables. Additionally, perform a general review of Foothills Levy Fund.	360
Library Operations – Perform an overall review of Library, to include both Main and Branch operations, with a focus on resource investments versus service delivery. Analyze ILS contracts and flow of funds.	400
Purchasing Card Program Review – Bi-annual compliance review of P-Card Program administration. Ensure high-level program controls are in place and requirements are being met.	160
Risk Management / Worker's Comp – Review risk management processes in place, including legal and Worker's Comp claims processes and settlements.	380
Sewer Engineering – Review business processes that support the Division's key goals and objectives. Analyze associated revenues and expenses.	360

Travel / Meals Expense – Detail test a sample of travel expenses for accuracy and compliance. Verify that meals expenses are properly supported.	160
Resource Requirements for Committed and Proposed Projects	5,400
Estimated Staff Resources Currently Available	5,400

Note #1: Three projects were either deferred or re-scheduled from the FY'17 Work Plan at management's request. Those changes involved a re-schedule of Public Works Solid Waste, and deferrals of portions of the Developmental Impact Fees Audit, and the Fire Special Teams Audit. Budgeted hours will provide for the completion of the work originally planned, and for project close-out activities.