

2016 Annual Audit Plan			
Proposed Revisions October 2016			
Item No.	Department & Audit Area	Audit Objectives	Estimated Hours
2015 Audit Project Carryovers			
AU14-010	Parks and Recreation <i>Beach Operations</i>	Investigate allegations of fraud and improprieties at Beach Operations.	n/a
AU15-001	Airport <i>Leases</i>	Is management ensuring that contract payments from car rental agencies and other lessees are accurate and timely?	800
AU15-002	Public Works <i>Road Construction</i>	Are selected service providers, trade contractors, and subcontractors in compliance with contract stipulations?	800
AU15-003	Financial Services <i>Bank Reconciliations</i>	Are bank statement reconciliations performed accurately and timely?	200
AU15-004	Airport <i>Rental Car Agencies</i>	Is management ensuring that contract payments from car rental agencies and other lessees are accurate and timely?	Added
AU15-F02	Police Department <i>Animal Care Services</i>	Follow-up to evaluate status of prior audit recommendations. (AU14-008 Sept. 2014)	150

2016 Audit Projects			
A1	Utilities <i>Utility Rate Model</i>	Are current rate model assumptions correct? Historically, have the forecasts been accurate?	300
A2	Development Services <i>Funding</i>	Is funding appropriate and comparable with best practices?	300
AU16-001	Municipal Court <i>Fee Collections</i>	Are adequate controls in place for the collections and billing of fees?	800
A4	MIS <i>Financial Software</i>	Has management included the appropriate general and application controls in the Infor Financial System software?	800
A5	Various Departments <i>Job Order Contracting</i>	Is the JOC method of procuring services used appropriately?	300
F1	CC-NC Health District <i>1115 Waiver</i>	Follow-up to evaluate status of prior audit recommendations. (AU14-009 Jan 2015)	100
F2	CC-NC Health District <i>Grant Accounting</i>	Follow-up to evaluate status of prior audit recommendations. (AU14-011 May 2015)	150
F3	Financial Services <i>UBO</i>	2nd Follow-up of 2013 recommendations to include review of system controls. (AU12-001 Feb 2013)	200
F4	Financial Services <i>Central Cashiering</i>	Follow-up to evaluate status of prior audit recommendations. (AU12-003 Jun 2014)	150
F5	City Attorney's Office <i>Claims</i>	Follow-up to evaluate status of prior audit recommendations. (AU14-007 Mar 2015)	150
F6	Parks & Rec <i>Beach Operations</i>	Follow-up to evaluate status of prior audit recommendations. (AU14-010 in progress)	150
FR	City Auditor Hotline <i>Investigations</i>	Receive allegations of fraud, waste, or abuse and conduct investigations as needed.	200
CA	Cash Counts	Perform unannounced cash counts.	100

Legend	
Planned	In progress
Completed	Request cancellation