

Audit Plan Update with Proposed Revisions						
April 6, 2017						
Item No.	Department & Audit Area	Audit Objectives	Estimated Hours	Actual Hours	Audit Phase	Estimated Completion
Project Carryovers						
AU15-003	Financial Services <i>Bank Reconciliations</i>	Are bank statement reconciliations performed accurately and timely?	200	29	Cancel	n/a
AU16-001	Municipal Court <i>Fee Collections</i>	Are adequate controls in place for the collections and billing of fees?	800	1,002	Fieldwork	April
A1	Utilities <i>Utility Rate Model</i>	Are current rate model assumptions correct? Historically, have the forecasts been accurate? Do other cities charge higher rates for those outside the city limits?	300			
A2	Development Services <i>Funding</i>	Is funding appropriate and comparable with best practices?	300			
AU16-F02	CC-NC Health District <i>Grant Accounting</i>	Follow-up to evaluate status of prior audit recommendations. (AU14-011 May 2015)	150			
2017 Annual Audit Plan						
A1	City-wide <i>Contract Administration</i>	Are departments and contractors in compliance with major expenditure contract terms?	800			
AU17-001	Parks and Recreation <i>Latchkey Program Revenue</i>	Are sufficient controls in place over program revenue department wide? Revised Objective: Are sufficient controls in place for all revenue collections?	500 1100	Combine Latchkey, Sports Facility, and other department revenue		
A3	Parks and Recreation <i>Sports Facility Leases</i>	Are contract leases for sports facilities equitable? Do they protect the City's interests?	600	Delete this audit and add lease revenue to AU17-001		
A4	Police Department <i>Property Room</i>	Are sufficient controls in place over the evidence and property room function?	600			
A5	Housing and Community Development <i>Assistance Programs</i>	Are sufficient controls in place over the accounts receivable function of various assistance programs?	500			
A6	Fleet Maintenance <i>Allocations & Fuel Billing</i>	Are Fleet fuel expenses appropriately budgeted and allocated to departments?	340	93	Fieldwork	April
SP	Audit Committee Special Requests	Allow time for special requests approved by the Audit Committee	200	Proposed Addition		
F1	Aviation <i>Leases</i>	Evaluate status of prior audit recommendations	100			
F3	Public Works <i>Street Construction</i>	Evaluate status of prior audit recommendations	100			
F2	Aviation <i>Rental Car Agencies</i>	Evaluate status of prior audit recommendations	100	Cancel/Move to 2018 plan		
F4	Municipal Court <i>Fee Collections</i>	Evaluate status of prior audit recommendations	100	Cancel/Move to 2018 plan		
F5	Utilities <i>Utility Rate Model</i>	Evaluate status of prior audit recommendations	100	Cancel/Move to 2018 plan		
F6	Development Services <i>Funding</i>	Evaluate status of prior audit recommendations	100	Cancel/Move to 2018 plan		
CA	Unannounced Cash Counts	Are cash funds intact?	100	22	Ongoing	n/a
FR	City Auditor Hotline <i>Investigations</i>	Investigate allegations of fraud, waste, or abuse.	860	154	Ongoing	n/a
LEGEND						
In progress		Planned	Proposed cancellation or postponement			