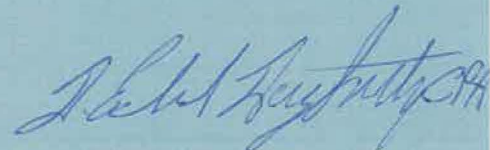Audit Project #17-02A:

2017/18 Risk Assessment and Audit Schedule

Audit Report
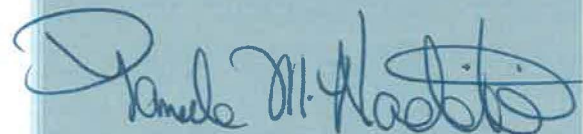
Office of the City Auditor and Clerk
Internal Audit

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EXECUTIVE SUMMARY

This risk assessment provides the City with a way to measure uncertainty related to manageable City functions and processes. For the purposes of this assessment, risk is defined as the uncertainty that could impair the City's ability to achieve defined goals and plans. Risk is measured by the probability of negative events occurring, the significance of those events, and the impact such negative events could have on the City should they occur.

The risk assessment consists of a number of activities which are discussed in more detail in the report. They consist of the following:

- Identify Department activities
- Select Criteria and Develop Definitions for Use in Scoring Department Risk
- Evaluate Activities and Apply Scoring based on Department Risk
- Rank the Activities
- Consider Management and Other Outside Input
- Apply Adjustments and Re-Rank Activities
- Update Audit Schedule

The scoring system used in the evaluation process identifies the areas of highest risk, while at the same time identifying low risk areas. The fact that a risk area is identified as high or low does not serve as a single point factor to include or exclude a risk area from audit. Some areas that are considered low to moderate risk, such as inventories and Property and Evidence are audited every year because of regulatory factors or at the request of the auditee. Similarly, audit subjects may be identified during the year that were not originally on the audit schedule.

The audit schedule consists of a variety of audit subjects as well as follow up audits, which are intended to verify corrective actions have occurred and are operating as intended to reduce the identified risk. The audit schedule includes a variety of subjects and departments (auditees). Audits that are not completed may be carried over to subsequent years or replaced by other engagements that are identified as more relevant.

RISK ASSESSMENT

Enterprise risk management[1] (ERM) is a process, effected by an entity's commission, management and other personnel engaged in strategy setting across the enterprise, designed to identify potential events that may affect the entity and manage risk to within its risk appetite, to provide reasonable assurance regarding the achievement of entity objectives.

The Institute of Internal Auditors (IIA) emphasizes that organizations should fully understand that management remains responsible for risk management. Internal Auditors should provide advice, challenge or support management's decisions on risk, as opposed to making risk management decisions.

Risk assessment is based on a set of complementary operational, financial reporting and compliance objectives linked across all levels of the organization. The process is designed to identify and analyze internal and external risks affecting achievement of objectives at both the activity and the entity level. The overall goal of the enterprise risk assessment process is to provide management with the knowledge necessary to effectively manage risk.

Annual updates to the risk assessment are necessary to take into account changes in the operating environment, new personnel, new or revised information technology, changes in transaction volumes, new activities, and revised organizational structure. The IIA's *International Standards for the Professional Practice of Internal Auditing* (*Standards*), require Internal Audit to develop a risk-based audit schedule which is updated annually.

In 2008, Internal Audit assisted management by facilitating the City's first enterprise risk assessment. During the first years of Risk Assessment, departments were intimately involved in not only identifying key business process areas, but also in documenting key risks and controls in risk matrices. As departments have exhibited a higher level of understanding of internal controls, the process has evolved slightly. In 2009, the process was enhanced to review risks and controls on a more thorough functional/ business process level. In 2010, a Risk Assessment Employee Survey was introduced and distributed to all City employees for feedback on organizational risk.

As part of the current year risk assessment process, Internal Audit required an update of the risk matrices prepared as part of the 2016 annual risk assessment. This allowed the various departments of the city to update any changes in their business processes and internal controls.

THE AUDIT SCHEDULE

Audits are scheduled based on the results of the annual risk assessment to allow Internal Audit to focus its limited resources on the highest priority areas. The Audit Schedule is a rolling schedule which is subject to change due to changes in risks and/or the organizational environment, or when an individual requested that a particular area be audited that Internal Audit has determined is a significant area of risk. Internal Audit considers all requests or suggestions for audits and will modify the Audit Schedule if the risk is deemed to be sufficient enough to warrant a change to the schedule. Extra time is budgeted into the Audit Schedule to allow for flexibility in performing unexpected audits, investigations, consulting (non-audit) services, etc.

Scheduled projects and audits may be deferred to future years if other projects become a higher priority based on a current assessment of risk. Projects may also be eliminated based on a variety of circumstances, including scope limitations or a current assessment that the risk level assessed previously has declined (or internal controls

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[1] Enterprise risk management should not be confused with the City department called Risk Management.

have improved). If a project continues into a new fiscal year, the number of the audit is changed to the current year.

PURPOSE

The goal of Risk Assessment is to identify and prioritize areas of risk which pose a threat to the City's operations and achievement of objectives. Internal Audit employs a risk-based approach to auditing and, as such, the auditor utilized the results of the Risk Assessment to prepare and modify the Audit Schedule based on the determined areas of highest risk.

SCOPE

Internal Audit's review assessed risk exposure for all department-identified key business processes/ divisions in the City of Sarasota documented as of July 2016. A total of 96 business processes were examined, evaluated, and prioritized by risk level as part of the 2015 Risk Assessment (see Exhibit A for the complete audit universe).

To the extent possible, risk was assessed at the business process level. Some departments found it easier to identify functional areas as that is how they are structured. A business process or business method is defined as a collection of related, structured activities or tasks that produce a specific service or product (serve a particular goal) for a particular customer or customers. A business process begins with a customer's need and ends with a customer's need fulfillment.

RISK ASSESSMENT PROCESS

RISK ASSESSMENT AND EVALUATION METHODOLOGY

As previously stated, the goal of risk assessment is to determine areas in the City which are exposed to the highest levels of risk and to include those areas in the Audit Schedule. The approach utilized in the Risk Assessment enables Internal Audit to review all potential audit areas, the "audit universe", and rank each of the potential areas in priority order. As organizational needs and goals change, so do the areas of highest risk.

To prioritize potential audit areas, Internal Audit implemented the following steps:

1) **Identify Department Activities.** Internal Audit reviewed several sources, including prior Risk Assessments, audits, the City's website, and the City's operating and capital budgets to prepare a list of all potential audit subjects. To ensure completeness of the list, departments were asked to assist in the identification of department activities. Risk Assessment Worksheets (See Exhibit B for example) were provided to departments instructing them to review and update their respective lists of key business processes and business process owners, and to further identify any key information technology systems utilized.

2) **Select Criteria and Develop Definitions for Use in Scoring Department Risk.** A total of 8 Risk Factors were selected from hundreds of evaluation criteria suggested by auditing best practices, professional literature, and other audit divisions/ departments to help prioritize future audit work. Risk definitions were developed for each of the 8 Risk Factors, as was a scoring framework for use in evaluating and ranking all identified City business processes on a consistent basis. Numerical scores with corresponding definitions were established to help define varying levels of risk or maturity related to each Risk Factor.

   Please refer to Exhibit C for the list of Risk Factors used in the evaluation process.

3) **Evaluate Activities and Apply Scoring based on Department Risk.** Using the audit universe identified in Step 1 above, audit staff evaluated each of the departmental business processes against the 8 Risk Factors using the scoring method described in Step 2. For each Risk Factor, business processes were assigned one of five possible numerical scores, which ranged from a low-risk score to a high-risk score.

   Where appropriate, Internal Audit also applied additions and/or deductions to risk scores. Additions increased overall scores and were based upon auditor observations and additional risk factors. Deductions served to lower the overall risk score for an area and were based on successful prior audits and areas of demonstrated sufficient internal control.

4) **Rank the Activities.** After all business processes were assigned scores for each of the Risk Factors, audit staff calculated the total combined Risk Score for each business process. The total combined Risk Scores were sorted in order of highest value.

5) **Consider Management and Other Outside Input.** Internal Audit provided management the opportunity to suggest areas for audits or consulting services. Suggestions were reviewed by Internal Audit to determine: a) whether the areas were appropriate for an audit, and; b) whether the areas were of significant risk to the organization. If both criteria were met, the areas suggested were included on the Audit Schedule unless audit work would result in a duplication of efforts.

6) **Apply Adjustments and Re-Rank Activities.** Adjustments to total combined risk scores were applied, as necessary, based on any management or other outside input or insight. Total combined Risk Scores were re-sorted in order of highest total risk score to reflect any adjustments.

7) **Update Audit Schedule.** Internal Audit reviewed the final rankings of the business processes, considered available audit resources and time, and updated the Audit Schedule. To view the updated Audit Schedule, please see Exhibit D.

RESULTS

The scoring system used in the evaluation process allowed the areas of highest risk to materialize, while also revealing areas where risk appears to be lowest (see tables below).

Of the 96 business processes/ areas reviewed during the Risk Assessment, the highest-rated risk areas were those most likely to be selected for inclusion in the Audit Schedule. Inclusion in the Audit Schedule does not necessarily mean that there is a current or specific concern associated with an area, but rather that the area may have a higher vulnerability to risk exposure at this time.

Lowest-rated Risk Areas	
Department	**Business Process/ Functional Area**
City Attorney	Outside Counsel
City Attorney	Contracted Legal Services
Planning – Parking Division	Vehicle for Hire Permits
Parks and Recreation	Bobby Jones Golf Course Outside Maintenance
Sarasota Police Department	Support Services - COOP

Highest-rated Risk Areas	
Department	**Business Process/ Functional Area**
Planning – Office of Housing and Community Development	Housing Process
City Auditor and Clerk	Pension Plans
Public Works	Equipment Maintenance
Finance Administration	Accounts Payable
Van Wezel Performing Arts Hall	Revenue Activities/Financial Administration

2019 AUDIT SCHEDULE

The annual Citywide Risk Assessment helps to ensure that audit staff focuses attention and resources on the highest priority areas by applying the systematic approach outlined in this report. All areas of the City were evaluated against the same criteria and ranked to determine which audits would be performed during the year; management and other input was also taken into consideration during this process.

Based on the results of the 2017/18 Risk Assessment, the Audit Schedule has been updated to reflect areas of high risk. The Audit Schedule also provides for unallocated time during which unexpected audits, consulting requests (non-audit services), investigations, or other work may be performed. It should be noted that factors including staff workload, unexpected special projects, and other unforeseen circumstances may affect the achievement of projects on the Audit Schedule where some projects may be deferred to future years and others may be added that were not originally planned. Administrative projects as well as recurring recommendation status reports are also included in the Audit Schedule.

To view the Audit Schedule, as determined by the results of the 2017/18 Citywide Risk Assessment, please refer to Exhibit D.

Citywide

Grant Management
Capital Improvement Program
Contract Management
Coop Plan

City Attorney

Contracted Legal Services
Outside Counsel

City Auditor and Clerk

Central Records
Clerk Functions
Communications
Development Services
Internal Audit
Pension Administration

City Manager

Homelessness
Overall City Administration
Public Information
Sustainability
Urban Design Studio

Development Services

Building Inspections
Building Permits
Cash Handling
Code Compliance
Department Payments
Local Business Tax Receipts
Zoning Reviews

Financial Administration

Accounts Payable
Budget Preparation
Cash Receipts
City Property Leasing
General Ledger Update
Grant Administration
Investments
Payroll
Procurement

Human Resources

Annual Benefits Enrollment
Data Administration and Staffing
Personnel Records Management
Risk Management

Information Technology

Application Support
Contract Oversight/Management
Data Integrity
Governance
Hardware Support
Infrastructure
Security
Project Management
Legal Compliance/Regulatory Compliance
Servers
Telecommunication

Parking

Enforcement
Parking Garage Operations
Parking Violations Collections
Vehicle For Hire Permits
Off Street Parking
On Street Parking

Parks and Recreation

Auditoriums
Bobby Jones Golf Course – Maintenance
Bobby Jones Golf Course – Operations
Bobby Jones Golf Course – Pro Shop
Children's Fountain
Landscape Maintenance
Robert L Taylor Community Center
Skate Park
Special Events

Planning

CIP
Contract Oversight
Housing Process
Neighborhood Grants
Public Art
Right of Way Permits
Zoning Reviews

Public Works

Equipment Maintenance
Fuel Station/Environmental Risks
Infrastructure Maintenance – Streets & Sidewalks
Solid Waste Collections

Sarasota Police Department

Building Maintenance
Chief of Police
Continuity of Operations
Criminal Investigation Division
Fiscal Unit
Management Information Systems
Professional Standards
Property & Evidence
Training Unit
Uniform Services Division

Utilities

Call Center
Cash Handling
Emergency Management
Inventory & Procurement
Permitting for Public Works/Utilities
Water Distribution/Sewer Collection

Van Wezel Performing Arts Hall

General Administration
Marketing
Revenue Activities/Financial Administration
Sponsorship Negotiations

Union Negotiation/Administration

Only "auditable" areas are included in the Audit Universe. In the event departments identified areas considered by Internal Audit to be "not auditable", the areas were removed from the evaluation process.

DEPARTMENT

Fiscal Year 2017
Citywide Risk Assessment

Instructions for Fiscal Year 2017:

Risk Assessment
1-2-3

1– Review
2– Revise
3– Rate

This year, we're asking departments to help update the audit universe by reviewing the current list of business process areas and adding to/ modifying that list. **There's no need to complete risk matrices this year**- Internal Audit already updates that information each time an audit is performed.

So, **just complete the three steps outlined below and return via email** when you're done.

If you have any questions along the way, feel free to contact Internal Audit at ext. 4239.

1- Review Existing Areas

Review the below list of all key business processes/ functional areas identified by your department as part of last year's Risk Assessment. **For each area, indicate the name of the individual responsible for the process and any key information technology systems utilized by the area.**

After completing Steps 1 and 2 (back of page), consider all of the business processes listed and place a check mark next to the top 3 risk areas in your department. *(See Step 3 for more information)*

2- Revise to Add Any New Areas

Revise your list to include any business processes/ key functional areas that may be missing from the list in

	Department Business Processes	Business Process Owner	Key IT Systems
☐			
☐			
☐			
☐			
☐			
☐			
☐			

Step 1. For each added area, indicate the name of the business process owner and any key information technology systems used.

9

Revise your list to include any business processes/ key functional areas that may be missing from the list in Step 1. For each added area, indicate the name of the business process owner and any key information technology systems used.

☑	Department Business Processes	Business Process Owner	Key IT Systems
☐			
☐			
☐			
☐			

Other Information/ Processes changed or modified:

1- Rate Top 3 of All Areas (Existing and New)

Be sure to rate the top risk areas in your department. If you haven't already done so, consider all of the business processes/ functional areas you've listed in Steps 1 and 2. **Using the check box column to the left of the page, select the TOP 3 biggest risk areas for your department.**

The areas you select should be those that, should something go wrong, may have negative financial or reputational effects, legal or regulatory consequences, or prevent the department or the City from achieving goals.

Finished with Steps 1-3? You're all done! Simply submit your form via email to Ed Daugherty.

Internal Audit will contact your department if there are any questions or incomplete portions of your form.

Thanks for participating in this year's **Risk Assessment!**

What is Risk Assessment?

Risk Assessment is an analysis of what could go wrong.

The risk assessment process is an ongoing one. Internal and external threats constantly develop. Change itself is a risk, and management must continually adapt its policies and procedures to manage changing risks to a comfortable level.

The Internal Audit Division assesses and evaluates citywide risks on an annual basis. As part of our review, we first update the "audit universe", which is a list of all auditable areas. Then, we evaluate the areas against a series of risk factors, identify the highest risk areas citywide, and develop the annual Audit Schedule.

We also seek input from employees, management, charter officials, city commissioners, and the public regarding possible audit areas.

2017/18 Risk Factors used in the Risk Assessment

Risk Factors	Risk Factor Measurement	Weight Applied to Factor[2]
1- Quality of Control Environment	Measure of intangible characteristics that serve as the foundation for internal control: ethical values expected of unit, degree to which employees are held accountable for actions, appropriate formalized policies and procedures, commitment to competence through training, knowledge and skills to perform jobs, responsiveness to Internal Audit recommendations, etc.	25%
2- Materiality	Measure of the unit's annual revenues and expenditures.	20%
3- Operational Changes	Measure of significance related to past and future changes impacting the unit; includes organizational structure as well as management and employee changes/ turn-over.	15%
4- Reliance on Unit to Achieve City Goals	Measure of the unit's objectives and how essential they are in supporting the City's overall strategies and objectives as established by the City Commission (where failure of the unit would result in failure to achieve goals= higher risk area).	10%
5- Complexity of Business Process	Measure of the level of complexity involved in transactions related to the unit; knowledge and skills necessary to achieve objectives of the unit; regulatory or other oversight.	10%
6- Public Exposure	Measure of potential negative reputational effects or embarrassment to the unit due to the level of visibility and/or public or media interest.	10%
7- IT Systems	Measure of level of reliable, effective automation within a unit (whether systems assist in decision-making, achieving efficiencies, and help reduce errors typically associated with manual processes).	5%
8- Time Since Last Audit (internal or external)	Measure of the time period (in years) since an audit was last performed on the unit.	5%

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[2] *Certain Risk Factors were considered to be more influential on the overall Risk Score than others. Therefore, risk factors were weighted to reflect their importance, which had an impact on the overall scoring.*

Note –Any schedule for future projects is based upon current conditions and circumstances. Future changes will result in projects moving on and off the audit schedule.

Audit Schedule

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2019	19-00	2019-2021 Audit Schedule	N/A	Update three-year rolling audit schedule based on results of annual Risk Assessment	Research/Special Project	Administrative	Ed Daugherty	8	Not Yet Started
2019	19-01	FY 2018 Citywide Inventory	All	Review inventory counting procedures, observe the annual inventory counts and perform re-counts of selected samples.	Audit	Operational, Financial, IT	Hayden Gaston	250	Not Yet Started
2019	19-02	2019 Citywide Risk Assessment	All	Facilitate Annual Risk Assessment process for use in updating annual Audit Schedule; evaluate and prioritization of citywide risk.	Risk Assessment	Risk Assessment	Hayden Gaston	240	Not Yet Started
2019	19-03	Remedial Action Update	All	Review status of implementation of outstanding prior audit recommendations, citywide	Status of Open Items Report	Status Update	Ed Daugherty	100	Not Yet Started
2019	19-04	HOME Investment Partnership Program Audit	Planning – Office of Housing & Community Development	Determine whether funds received for the HOME Program are expended in accordance with program requirements	Audit	Operational, Compliance	Mark Sulloway	600	Planning
2019	19-05	Equipment Maintenance	Public Works	Determine whether internal controls in place are operating effectively.	Audit	Operational, Compliance	Hayden Gaston	400	Not Yet Started
2019	19-06	SPD Property & Evidence	Sarasota Police Department	Determine whether the internal controls assist in adequately accounting for and safeguarding items in police custody.	Audit	Operational, Financial, IT	Ed Daugherty	250	Not Yet Started
2019	19-07	Local Business Tax Receipts	Development Services	Determine if funds received are accounted for correctly and in accordance with existing internal controls.	Audit	Operational, Compliance, Financial	TBD	400	Not Yet Started
2019	19-07A	Cash Handling	Development Services	Review processes and internal controls for receipt and deposit of City funds	Audit	Operational, Compliance, Financial	TBD	100	Not Yet Started
2019	19-08	Revenue Activities/Financial Administration	Van Wezel PAH	Determine if revenues received are properly accounted for, in accordance with department and City policies and procedures	Audit	Operational, Compliance, Financial	TBD	600	Not Yet Started

Audit Schedule

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2019	19-08A	Cash Handling	Van Wezel PAH	Review processes and internal controls for receipt and deposit of City funds	Audit	Operational, Compliance, Financial	TBD	100	Not Yet Started
2019	19-09	Personnel Records	Human Resources	Determine if personnel records are accurate and complete	Audit	Operational, Compliance	TBD	200	Not Yet Started
2019	19-09	RL Taylor Community Center Follow Up Audit	Parks and Recreation	Review implementation of audit recommendations (Audit 16-04)	Audit	Operational, Financial, Compliance	TBD	100	Not Yet Started
2019	19-10	Purchasing Cards Follow Up Audit	Financial Administration - Purchasing	Review implementation of audit recommendations (Audit 16-05)	Audit	Operational, Financial, Compliance	TBD	100	Not Yet Started
2019	EXT19-01	IT Security Audit	Information Technology	Review and testing of IT controls	Audit	Operational, Compliance	TBD – External	250	Not Yet Started
2019	Admin 19-01	Audit Reports on SIRE or new software	N/A	Upload all final audit reports to SIRE/eDocs for public to view via City's Website	Research/Special Project	Administrative	TBD	24	Not Yet Started
2019	TBD 19-01	Reserved time for Investigations, Consulting Services, Unexpected Audits, Research	N/A	Conduct unplanned investigations, audits, reviews, consulting, research, etc.	Audit	Operational	TBD	600	Not Yet Started
2019	IAQ 19-01	Reserved time for Internal Audit Quality Improvement Program	N/A	Perform quality reviews of audit work and develop/enhance audit processes to improve efficiency and ensure compliance with audit standards.	Research/Special Project	Administrative	TBD	200	Not Yet Started

Audit Schedule

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2020	20-00	2021-2023 Audit Schedule	N/A	Update three-year rolling audit schedule based on results of annual Risk Assessment	Research/Special Project	Administrative	TBD	8	Not Yet Started
2020	20-01	FY 2019 Citywide Inventory	All	Review inventory counting procedures, observe the annual inventory counts and perform re-counts of selected samples.	Audit	Operational, Financial, IT	TBD	250	Not Yet Started
2020	20-02	2020 Citywide Risk Assessment	All	Facilitate Annual Risk Assessment process for use in updating annual Audit Schedule; evaluate and prioritization of citywide risk.	Risk Assessment	Risk Assessment	TBD	240	Not Yet Started
2020	20-03	Remedial Action Update	All	Review status of implementation of outstanding prior audit recommendations, citywide	Status of Open Items Report	Status Update	TBD	100	Not Yet Started
2020	20-04	Solid Waste	Public Works	Review Contract for Recycling Services for compliance with terms and conditions	Audit	Operational, Compliance, Financial	TBD	500	Not Yet Started
2020	20-05	Building Permits	Development Services	Evaluate the efficiency and effectiveness of processing building permits for residential and commercial construction	Audit	Operational, Compliance	TBD	600	Not Yet Started
2020	20-06	Cash Handling – Utility Billing	Financial Administration	Evaluate the cash handling process for Utility Billing	Audit	Operational, Compliance, Financial	TBD	400	Not Yet Started
2020	20-07	Contract Management	All/Purchasing	Evaluate the City's process for management of contracts	Audit	Operational, Compliance	TBD	400	Not Yet Started
2020	20-08	Parking Violations Collections	Planning/Parking Division	Evaluate the cash handling process for Parking Collections and the process for uncollectible tickets.	Audit	Operational, Financial, Compliance	TBD	500	Not Yet Started
2020	20-09	Special Events	Parks & Recreation	Evaluate the controls in place to manage special events.	Audit	Operational, Compliance	TBD	350	Not Yet Started
2020	20-10	SPD Property & Evidence	Sarasota Police Department	Determine whether the internal controls assist in adequately accounting for and safeguarding items in police custody.	Audit	Operational, Financial, IT	TBD	250	Not Yet Started

Audit Schedule

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2020	20-11	Follow-up audit - Bobby Jones Golf Course (Audit 17-05)	Parks & Recreation	Review implementation of audit recommendations (Audit 16-04)	Audit	Operational, Financial, Compliance	TBD	150	Not Yet Started
2020	20-12	Follow-up Audit - Contract Management (Audit 17-08)	Financial Administration	Review implementation of audit recommendations (Audit 16-05)	Audit	Operational, Financial, Compliance	TBD	150	Not Yet Started
2020	20-13	Follow-up audit – Fuel Card (WEX Program) (Audit 18-04)	Neighborhood Development Services	Review implementation of audit recommendations (Audit 16-06)	Audit	Operational, IT, Compliance	TBD	150	Not Yet Started
2020	Admin 20-01	Audit Reports on SIRE or On-Base	N/A	Upload all final audit reports to SIRE/eDocs for public to view via City's Website	Research/Special Project	Administrative	Ed Daugherty	24	Not Yet Started
2020	TBD 20-01	Reserved time for Investigations, Consulting Services, Unexpected Audits, Research	N/A	Conduct unplanned investigations, audits, reviews, consulting, research, etc.	Audit	Operational	TBD	600	Not Yet Started
2020	IAQ 20-01	Reserved time for Internal Audit Quality Improvement Program	N/A	Perform quality reviews of audit work and develop/enhance audit processes to improve efficiency and ensure compliance with audit standards.	Research/Special Project	Administrative	Ed Daugherty	200	Not Yet Started

Audit Schedule

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2021	21-00	2018-2020 Audit Schedule	N/A	Update three-year rolling audit schedule based on results of annual Risk Assessment	Research/Special Project	Administrative	Ed Daugherty	8	Not Yet Started
2021	21-01	FY 2020 Citywide Inventory	All	Review inventory counting procedures, observe the annual inventory counts and perform re-counts of selected samples.	Audit	Operational, Financial, IT	Mark Sulloway	250	Not Yet Started
2021	21-02	2017 Citywide Risk A555ssessment	All	Facilitate Annual Risk Assessment process for use in updating annual Audit Schedule; evaluate and prioritization of citywide risk.	Risk Assessment	Risk Assessment	TBD	240	Not Yet Started
2021	21-03	Remedial Action Update	All	Review status of implementation of outstanding prior audit recommendations, citywide	Status of Open Items Report	Status Update	TBD	100	Not Yet Started
2021	21-04	Infrastructure Maintenance - Parks	Parks and Recreation	Review City's compliance with State regulations (pesticides) and park/playground safety.	Audit	Operational, Compliance	TBD	500	Not Yet Started
2021	21-05	Grants Administration	All	Review internal controls over grant management activities (excluding Housing Program)	Audit	Operational, Financial, IT, Compliance	TBD	500	Not Yet Started
2021	21-06	Building Inspections	Development Services	Review internal controls in place over the building inspection process.	Audit	Operational, Financial, IT, Compliance	TBD	500	Not Yet Started
2021	21-07	Parking Enforcement	Planning - Parking Division	Review internal controls in place over parking enforcement.	Audit	Operational, Compliance	TBD	500	Not Yet Started
2021	21-08	Infrastructure Maintenance – Streets and Sidewalks	Public Works	Review internal controls in place over Streets and Sidewalks Maintenance	Audit	Operational, Compliance	TBD	500	Not Yet Started
2021	21-09	Property & Evidence	Sarasota Police Department	Determine whether the internal controls assist in adequately accounting for and safeguarding items in police custody.	Audit	Operational, Financial, IT	TBD	250	Not Yet Started
2021	21-10	Waste Water Operations	Utilities	Review internal controls in place over waste water treatment facilities	Audit	Operational, Compliance	TBD	500	Not Yet Started

Audit Schedule

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Component	Auditor	Est. Hours	Project Status
2021	21-11	Criminal Investigations Division	Sarasota Police Department	Review internal controls in place over Criminal Investigations Division	Audit	Operational, Compliance	TBD	500	Not Yet Started
2021	21-12	Follow-up to Records Management Audit	Human Resources	Review implementation of audit recommendations (Audit 19-09)	Audit	Operational, Compliance	TBD	150	Not Yet Started
2021	21-13	Follow-up to Contract Management	Neighborhood Development Services	Review implementation of audit recommendations (Audit 17-07)	Audit	Operational, Financial, Compliance	TBD	150	Not Yet Started
2021	EXT21-01	IT Audit	Information Technology	Subject to be determined	Audit	Operational, Compliance	TBD – External	250	Not Yet Started
2021	Admin 21-01	Audit Reports on SIRE or new software	N/A	Upload all final audit reports to SIRE/eDocs for public to view via City's Website	Research/Special Project	Administrative	TBD	24	Not Yet Started
2021	TBD 21-01	Reserved time for Investigations, Consulting Services, Unexpected Audits, Research	N/A	Conduct unplanned investigations, audits, reviews, consulting, research, etc.	Audit	Operational	TBD	600	Not Yet Started
2021	TBD 21-02	Reserved time for Internal Audit Quality Improvement Program	N/A	Perform quality reviews of audit work and develop/enhance audit processes to improve efficiency and ensure compliance with audit standards.	Research/Special Project	Administrative	Ed Daugherty	200	Not Yet Started