

**OFFICE OF THE CITY AUDITOR****Amendment 1****1 of 2****AUDIT PLAN FISCAL YEAR ENDING 2023**

Amendment 1 Approved by Council 5/25/2023 Remove F&amp;CPG2023-1 Port Cash &amp; Bank, F&amp;CPG2023-5 Fixed Assets &amp;

FollowUp2023-4 Procurement.

<b>Estimated Months to Complete</b>	<b>Audit # and Lead Auditor</b>	<b>Audit / Consultation Identification Number</b>	<b>Type of Engagement</b>	<b>Unit</b>	<b>Scope / Description</b>	<b>Report Due Date</b>
12 Months	1 Leah Johnson	RM-2023-1	Revenue Monitoring Audit	Park Board	The City Auditor's Office will prepare HOT Tax Audits on Short Term Rentals and Hotels.	As Completed
12 Months	2 Carrie Sumrall	RM-2023-2	Revenue Monitoring Audit	City	The City Auditor's Office will prepare Sales Tax Audits.	As Completed
4 Months	3 Leah Johnson	CMS-2023-1	Contract Management System Audit	City	The City Auditor's Office will conduct an audit of Engineering Procurement on Streets.	1/31/2023
6 Months	4 Leah Johnson	CMS-2023-2	Contract Management System Audit	City	The City Auditor's Office will compare street projects' scope of work, payment and completed work against contracts. The City Auditor's Office will work with City Leadership to identify and develop policy and implementation to ensure all high and moderate risk areas have policies that take into account best practices and incorporate sound internal controls.	5/31/2023
6 Months	5 Carrie Sumrall	CMS-2023-3	Contract Management System Audit	City	The City's Auditor Office will review existing Policies, Procedures, Practices, and Controls, used to govern the City's work orders performed by City staff on previous new construction projects within the last 4 yrs. The City Auditor's Office will work with City Leadership to identify best practices and sound internal controls.	3/31/2023
4 Months	6 Leah Johnson	CMS-2023-4	Contract Management System Audit	City	The City Auditors office will review the Policies / Procedures / Practices / Controls used to govern the City's IDC funding projects for procurement. The City Auditor's Office will work with City Leadership to identify and develop policy and implementation to ensure all high and moderate risk areas have policies that take into account best practices and incorporate sound internal controls.	9/30/2023

**AUDIT PLAN FISCAL YEAR ENDING 2023**

Estimated Months to Complete	Audit # and Lead Auditor	Audit / Consultation Identification Number	Type of Engagement	Unit	Scope / Description	Report Due Date
3 Months	7 Carrie Sumrall	ENV-2023-1	Environmental Audit	City	Environmental - The City Auditor's Office will evaluate existing Policies, Procedures, Practices, and Controls, used to govern the City's stormwater discharges associated with construction activity. The City Auditor's Office will work with City Leadership to identify best practices and sound internal controls.	9/30/2023
6 Months	8 Glenn Bulgherini	F&CPG-2023-1	Financial & Compliance Policy Guide Audit	Port	The City Auditor's Office will examine and evaluate <u>"Written" Cash and Bank Reconciliation "Procedures and Controls"</u> .	3/31/2023
6 Months	9 Glenn Bulgherini	F&CPG-2023-2	Financial & Compliance Policy Guide Audit	City	The City Auditor's Office will examine and evaluate the implementation of <u>"Written" Cash and Bank Reconciliation "Procedures and Controls"</u> .	3/31/2023
12 Months	9 Carrie Sumrall	F&CPG-2023-3	Financial & Compliance Policy Guide Audit	City	The City Auditor's Office will examine and evaluate <u>"Written" "Fixed Assets" Policies and Best Practices</u> .	9/30/2023
12 Months	11 Carrie Sumrall	F&CPG-2023-4	Financial & Compliance Policy Guide Audit	Park Board	The City Auditor's Office will examine and evaluate <u>"Written" "Fixed Assets" Policies and Best Practices</u> .	9/30/2023
12 Months	12 Carrie Sumrall	F&CPG-2023-5	Financial & Compliance Policy Guide Audit	Port	The City Auditor's Office will examine and evaluate <u>"Written" "Fixed Assets" Policies and Best Practices</u> .	9/30/2023
2 Months	13 Glenn Bulgherini	Follow-Up-2023-1	Follow-Up Audit	Park Board	The City Auditor's Office will Follow Up that Cash and Bank Reconciliation Procedures are adhered to.	12/31/2022
4 Months	14 Glenn Bulgherini	Follow-Up-2023-2	Follow-Up Audit	City	The City Auditor's Office will Follow Up that Procurement Procedures are adhered to.	9/30/2023
4 Months	15 Glenn Bulgherini	Follow-Up-2023-3	Follow-Up Audit	Park Board	The City Auditor's Office will Follow Up that Procurement Procedures are adhered to.	9/30/2023
4 Months	16 Glenn Bulgherini	Follow-Up-2023-4	Follow-Up Audit	Port	The City Auditor's Office will Follow Up that Procurement Procedures are adhered to.	9/30/2023
4 Months	17 Glenn Bulgherini	Follow-Up-2023-5	Follow-Up Audit	Port	The City Auditor's Office will Follow Up that the M&O Island Transit Intermodal Transportation Parking Terminal are adhered to.	9/30/2023
6 Months	18 Carrie Sumrall	Financial-2023-1	Financial Audit	City	The City Auditor's Office will review and examine Municipal Court processes for Collections.	9/30/2023