Internal Audit Plan (City)

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| **#** | **Yrs. Since Last Audit** | **Department** | **Program or Project** | **Est.**  **Hours** | **Objective** |
| 1 | 3 | Arts and Culture | Arts Funding | 400 | Determine if funding for the Arts is distributed according to policies and funding  agreements are adequately monitored to include performance measures. |
| 2 | 2 | Aviation | Concession Contracts | 600 | Determine if Aviation concessions are properly managed in accordance with  contract terms. |
| 3 | 2 | Aviation | Parking Revenue | 600 | Determine if Aviation parking operations are managed in accordance with  ordinances and policies, and parking operation collections and revenue recognition are adequate. |
| 4 | 2 | City Clerk | Passport Office | 500 | Determine if the passport program is effectively managed in accordance with  Federal regulations and City policies, and performance metrics are appropriate and accurate. |
| 5 | 1 | Citywide | Job Order Contracts (JOC) | 500 | Determine if spending on JOC contract is equitable based on department needs  and contractor qualifications. |
| 6 | 1 | Citywide | American Rescue Plan Act (ARPA) Funding | 1,000 | Hold for potential projects and request to include audits related to the American  Rescue Plan Act (ARPA) funding. |
| 7 | 2 | Convention and Sports  Facilities | Electrical and Plumbing Contracts | 500 | Determine if electrical and plumbing contracts for Convention and Sports Facilities  are adequately managed. |
| 8 | 3 | Development Services | Property Abatement Process | 400 | Determine if property abatements are handled in accordance with relevant statutes,  ordinances and internal policies. |
| 9 | 3 | Development Services | Southern Edwards Plateau Habitat  Conservation Plan (SEP-HCP) | 500 | Determine if habitat conservation is handled in compliance with the SEP-HCP. |
| 10 | 3 | Economic Development | SA: Ready to Work Program | 900 | Determine if contract compliance and monitoring is adequate and performance  measures are supported. |
| 11 | 3 | Economic Development | Small Business Economic Development  Advocacy (SBEDA) Compliance | 500 | Determine if contracts with SBEDA requirements are adequately monitored for  compliance. |
| 12 | 2 | Finance | Short Term Rentals - Hotel Occupancy Tax  (HOT) | 400 | Determine if Finance is adequately monitoring compliance with HOT ordinances for  short term rentals. |
| 13 | 2 | Finance | CPS Billing for City Services | 600 | Determine if City fees billed by CPS Energy are accurate and processed per the  relevant agreements. |
| 14 | 1 | Finance | Citywide Cash Receipts | 600 | Determine if receipts are adequately controlled and in compliance with Finance  cash handling directives. |
| 15 | 2 | Finance | Procurement Preference Programs | 400 | Determine if procurement preference programs are utilized effectively and in  compliance with relevant statutes, ordinances, and policies. |
| 16 | 2 | Finance | Procurement Exemptions | 400 | Determine if exemptions in the procurement process are justified and properly  supported and approved. |
| 17 | 2 | Finance | Asset Capitalization | 500 | Determine if assets are properly accounted for (capitalization) in accordance with  Finance policies and accounting standards. |
| 18 | 3 | Fire | Arson Division | 600 | Determine if the Arson Division operations are in compliance with  policies and procedures and case management is effective and timely. |
| 19 | 3 | Fire | HAZMAT Inspections | 600 | Determine if controls over SAFD’s hazardous material inspection program are  adequate to ensure appropriate and timely inspections. |
| 20 | 3 | Health | Food Service Permit Inspection Fees and Revenues | 500 | Determine if the Food Inspection Program is efficiently and effectively  managed, inclusive of restaurants, food trucks, and temporary establishments. |
| 21 | 3 | Human Resources | Discrimination Complaint Process | 500 | Determine if discrimination complaint administration is in accordance with relevant  statutes, policies, and procedures. |
| 22 | 2 | Human Resources | Health Benefits Third Party Administration | 600 | Determine if HR is properly managing and monitoring its third-party health insurance  providers. |
| 23 | N/A | Innovation | Innovation Operations | 500 | Determine if the Innovation operations/contracts are managed effectively to include  the substantiation of performance results and the use of relevant methodologies and frameworks. |
| 24 | 2 | IT Services | Contract Administration | 600 | Determine if ITSD vendor contracts (for equipment and services) are monitored and  deliverables are being met. |
| 25 | N/A | IT Services | Security Awareness | 80 | Determine if ITSD has implemented the State required Security Training  Awareness Program effectively and in compliance with State guidelines. |
| 26 | 1 | IT Services | Oracle Security | 400 | Determine if Oracle database security controls are adequate. |
| 27 | 1 | IT Services | Solaris Security | 400 | Determine if Solaris operating system security controls are adequate. |
| 28 | 2 | IT Services | Surveillance Cameras | 800 | Determine if the surveillance camera system is monitored, maintained, and  appropriately secured. |
| 29 | N/A | IT Services | Digital Inclusion | 500 | Determine if contracts supporting the Digital Inclusion program are monitored to  include deliverables and performance measures. |
| 30 | N/A | Library | Logistics | 500 | Determine if the library movement of books and materials between facilities is  effective and efficient. |
| 31 | 3 | Municipal Court | State Required Reporting | 500 | Determine if Municipal Court is accurately reporting financial and statistical data to  external agencies. |
| 32 | 2 | Neighborhood and Housing Services | Residential Rehabilitation Program | 600 | Determine if the Residential Rehab Program is managed effectively and efficiently and in compliance with established guidelines to include vendor management. |
| 33 | 3 | Neighborhood and  Housing Services | Tax Increment Reinvestment Zones (TIRZ) | 600 | Determine if Tax Increment Reinvestment Zones are properly managed including  governance, revenues, and expenditure authorizations. |
| 34 | 2 | Police | Towing and Growden Storage Facility  Contracts | 600 | Determine in contracts for towing and vehicle storage are managed appropriately. |
| 35 | 1 | Police | Ground Transportation Unit | 500 | Determine if SAPD is adequately managing its ground transportation permit fees  and inspection program. |
| 36 | 2 | Police | Park Police Operations | 700 | Determine if Park Police operations are managed effectively and efficiently to meet  core mission objectives including deployment plans, equipment tracking, and compliance with training requirements. |
| 37 | 1 | Pre-K 4 SA | Grant Program | 400 | Determine if awarded City grants are monitored to ensure appropriate use of grant  dollars. |
| 38 | 2 | Public Works | Traffic Signals | 500 | Determine if PW Traffic Division operations are managed effectively and efficiently  and controls over traffic signals are adequate. |
| 39 | N/A | Public Works | Sidewalks | 400 | Perform an analysis of the PW sidewalk program with a focus on costs allocations  across project components. |
| 40 | 2 | Risk Management | Claims Subrogation | 500 | Determine if the claims subrogation process is effective and in compliance with  relevant policies and procedures. |
| 41 | 3 | Solid Waste Management | Heavy Equipment Fleet Operations | 700 | Determine if the Heavy Duty Equipment Service Centers are operating and  managed effectively and efficiently and that performance measures are supported and appropriate. |
| 42 | N/A | Solid Waste  Management | Organics Recycling Program | 400 | Determine if key components for the City's Organic Recycling Program are  accurately monitored, supported and reported. |

Follow-up Audits

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| 43 | 1 | Aviation | Facilities Maintenance | 300 | Determine if the recommendations made in the prior audit of Aviation Facilities  Maintenance have been effectively implemented. |
| 44 | 1 | DSD/ITSD | Accela | 300 | Determine if the recommendations made in the prior audit of the ITSD Accela  System have been effectively implemented. |
| 45 | 1 | Fire | Personal Protective Equipment | 200 | Determine if the recommendations made in the prior audit of SAFD Personal  Protective Equipment have been effectively implemented. |
| 46 | 1 | IT Services | Data Loss Prevention Audit | 200 | Determine if the recommendations made in the prior audit of ITSD Data Loss  Prevention have been effectively implemented. |
| 47 | 1 | Police | Alarm Permits | 200 | Determine if the recommendations made in the prior audit of SAPD Alarm  Permitting Process have been effectively implemented. |
| 48 | 1 | Public Works | Equipment Inventory Management | 300 | Determine if the recommendations made in the prior audit of Public Works  Equipment Inventory Management have been effectively implemented. |

Consulting Services

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| 49 | N/A | Police | Asset Seizure and Forfeiture Attestation | 400 | Provide the required affirmation to the Office of the Attorney General on report for asset seizures and forfeitures. |