

Amended 2019 Annual Audit Plan

Item No.	Department Audit Area	Audit Objectives
Project Carryovers		
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?
A2	Housing and Community Development <i>Assistance Programs</i>	Are sufficient controls in place over the accounts receivable function of various assistance programs?
A3	Police Department <i>Property Room</i>	Are sufficient controls in place over the evidence and property room function?
A4	Parks and Recreation <i>Revenue</i>	Are sufficient controls in place for all revenue collections?
A5	City-wide <i>Contract Administration</i>	Are departments and contractors in compliance with major expenditure contract terms?
A6	Police Department <i>Law Enforcement Special Account</i>	Are sufficient controls in place to ensure adequate management and accountability of funding?
A7	City Manager <i>American Bank Center</i>	Are sufficient controls in place to ensure HOT revenue is utilized in accordance with the Tax Code? Is the City's contractor compliant with key contract terms?
A8	Utilities and Gas Department <i>Field Operations</i>	Are sufficient controls in place to ensure adequate responsiveness to work order requests for meter, register, and other equipment essential to utility billing?
A9	Information Technology <i>Infor User Access Controls</i>	Are sufficient controls in place to ensure adequate assignment of user access, role assignment, and segregation of duties?
A9	Citywide <i>Overtime Monitoring</i>	Is management ensuring overtime is authorized, justified, and monitored?
F1	Public Works <i>Street Construction</i>	Evaluate status of prior audit recommendations
F2	Fleet Maintenance <i>Allocations & Fuel Billing</i>	Evaluate status of prior audit recommendations
F3	Municipal Court <i>Fee Collections</i>	Evaluate status of prior audit recommendations
On Hold*	Aviation <i>Rental Car Agencies</i>	Evaluate status of prior audit recommendations
On Hold*	Development Services <i>Funding</i>	Evaluate status of prior audit recommendations
Other Projects		
SP	Special Requests <i>Fiesta de la Flor</i>	Is revenue and expenses accurately reported?
CA	Unannounced Cash Counts	Are cash funds intact?
FR	City Auditor Hotline <i>Investigations</i>	Investigate allegations of fraud, waste, or abuse.

Added

LEGEND	
	In Progress
	Completed
On Hold*	Newly placed contract or new management in place