

**City of Columbia
Tentative Audit Plan
2019-2021**

Feb 2019- Jan 2020

In Process

Area/Process	Department	Monetary Impact	Likelihood of issues	Consequence of Issues	Constituent Focus	Overall Risk	Ranking in Audit Plan	Notes	Audit Level	Timing
1 Add Pays	Multiple	Medium	High	High	Medium	High	Current	Likelihood of issues is based more on lack of clarity than actual dollar impact. Consequence is more of an employee morale issue.	Full	2-3 months
2 Creating IA Documentation	IA	N/A	N/A	N/A	High	N/A	Current	This is part of the plan to reflect IA staff time required to created the documentation and procedures needed for audits in accordance with standards.	N/A	Ongoing
3 Department Orientations	Multiple	N/A	N/A	N/A	N/A	N/A	Current	Time for IA to meet with higher risk/impact departments to familiarize with City processes and gather department concerns; information used to prepare audit plan.	N/A	Ongoing

Planned

Area/Process	Department	Monetary Impact	Likelihood of issues	Consequence of Issues	Constituent Focus	Overall Risk	Ranking in Audit Plan	Notes	Audit Level	Timing
4 Pooled Cash	Finance	High	Medium	High	High	High	1	Can be possibly be done, time-wise, in conjunction with another audit once procedures have been documented and understood. Considered high risk area by management and constituents.	Full	2-3 months
5 Utility Billing	Utilities/Community Relations	High	High	High	High	High	1	Also deemed rank 1 as this audit can be worked on in conjunction with another, in terms of time. IA education on process will be a time factor for this audit. Can include utility deposits as well.	Full	3-4 months
6 Property and Evidence	Police	High	High	High	Low	High	2	CPD brought concerns to IA's attention and would like to have a point in time review of how this function is doing since attempting to implement some of the recommendations made in the January 2012 audit performed by consultants. Approach would likely be follow up on recommendations and a limited inventory.	Full	1 month
7 PCI Compliance	Multiple	High	High	High	Low	High	3	To address once the City is back in compliance; may require the use of specialists.	Full	2-3 months
8 Consultants	Multiple (Purchasing, Law-main)	High	High	High	Low	High	4	Will be examined as a monetary impact analysis and possibly procedural in terms of how the use of consultants is tracked (if it is), and responsible department(s).	Project	1-2 months
9 Undercover Cash	Police	Low	Medium	Medium	Low	Medium	5	CPD requested ongoing cash counts of the undercover funding (maximum \$15,000) as was done in the past, to ensure that new control procedures established after prior audit are functioning properly.	Advisory	Ongoing

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10 Procedures	Human Resources	Medium	High	High	Medium	High	1	Not narrowed down at this point; envisioned as a general audit of how HR handles processes at a high level (other departments appear to be impacted by HR procedural issues rather than actual processing errors).	Full	3-4 months
11 Purchase Orders	Multiple	High	High	High	Low	High	2	The concern involves review of purchase orders (delegated appropriately, following process?). Typical audit area of concern in most entities.	Full	2-3 months
12 Pay Process	Finance	Medium	High	Medium	Low	Medium	3	Potential issues with late payments and related missing of discounts or incurring late fees; delayed reimbursements.	Full	2-3 months
13 Parking Meters/Garages	Public Works	Medium	Medium	Medium	Low	Medium	4	Delayed in audit plan due to ongoing changes in the process; IA will provide advisory services as requested by Public Works and may perform a full audit if/when procedures are changed.	Full	1-2 months
14 Utility Accounting	Utilities, Finance	Medium	Medium	Medium	Medium	Medium	5	This includes how information is presented, funds transfer, cash balances (reserves vs. use).	Full	1-2 months

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Potential Projects (timing undefined within the 2019-2021 range- dependent upon scope and complexity)											
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15	Utilities Loan Program	Utilities	Low	High	Low	Low	Low	N/A	Program to loan money to citizens to improve their homes for utility efficiency; possible mismanagement resulting in excessive delinquencies.	N/A	Unknown
16	Munis User Access	Multiple	Low	High	Medium	Low	Medium	N/A	Primarily Finance access; could be reviewed City wide depending on configuration.	N/A	Unknown
17	Community Foundation of Central MO	N/A	Low	Medium	Medium	Low	Low	N/A	Procedural vs. monetary impact?- not enough information at this point.	N/A	Unknown
18	Petty Cash Clean Up	Multiple	Low	Medium	Low	Low	Low	N/A	Review what petty cash funds still exist within the City and remove them all from use if possible (counting petty cash was the focus of the previous auditor and employees seem to believe it is still a risky area- remove this perception).	N/A	Unknown
19	Transit Pass and Ticket Sales	Public Works	Low	High	Low	Medium	Medium	N/A	Indicated to be an issue by Public Works as well as Finance, but services are getting downgraded and monetary impact is low. Watch- if service increases this audit may become higher risk.	N/A	Unknown
20	REDI	Economic Development	Medium	Medium	Medium	Low	Medium	N/A	Contract revisions in process from 2005- wait until that has been completed and then possibly outline a plan for the City piece, as this is a consortium and thus may have areas that IA cannot review, unless an audit clause is specified in the contract.	N/A	Unknown
21	Tuition Reimbursement Program	Human Resources	Low	Medium	Low	Low	Low	N/A	This could potentially be part of an HR procedural audit (this is the employee tuition reimbursement program).	N/A	Unknown
22	Contracts	Multiple	High	High	High	Medium	Medium	N/A	Typical audit area as there are usually issues in this arena. Approach could include contracts appropriately negotiated and approved, reasonability of services/goods provided, and service level agreements tracked for adherence by vendors.	N/A	Unknown
23	P-Cards	Multiple	Medium	High	Medium	Low	Medium	N/A	Another area in which audit typically finds issues. Audit procedure to include approvals, limits, propriety of use, appropriate assignment of cards.	N/A	Unknown
24	Travel	Multiple	Medium	High	Medium	Medium	Medium	N/A	Area typically covered by internal audit for any misuse of funds allocated for travel. Includes approvals, necessity, support, reimbursement, and appropriately adhering to limits.	N/A	Unknown
25	Budget Process	Finance	Medium	Medium	Medium	High	Medium	N/A	This involves primarily ensuring that the process is fully documented, efficient, equitable, and is sufficiently supported by documentation and/or analysis as needed.	N/A	Unknown
26	Fire Time Keeping	Fire Department	Medium	Medium	Medium	Low	Medium	N/A	During add pays audit noted that all the time keeping in the Fire department seems to be manual, and all the adjustments are manual, done by admin staff, and thus more subject to human error in many places along the chain.	N/A	Unknown
27	Medicaid Billing	PHHS	Medium	Low	Low	Low	Low	N/A	Concerns in PHHS management about the efficient billing of Medicaid for services provided; they estimate at least six months' backlog of lost revenue. Due to overwork of only staff that manages it, or possible efficiencies in the process that are lacking. Revenue may not be recovered depending on the timing of billing.	N/A	Unknown
28	Gift Cards	HR/Multiple	Low	Medium	Medium	Medium	Medium	N/A	This would be an audit of the HR gift card program, and any other card programs still in existence (i.e., PHHS grants). There still seem to be employee concerns regarding gift cards (proper approvals, methodology for awarding, justification, etc.).	N/A	Unknown