



## **Operational Analysis Office** **FY25 Audit Workplan**

The FY25 Audit Workplan consists of the following audits, previously completed status updates, special projects, and subsequent workplan coordination in preparation for the next fiscal year that is to be conducted by the Operational Analysis Office, or through a designated consultant, as recommended by the Audit Committee.

**This is all to be accomplished in consideration of the context and balance that must be maintained with respect to duties associated with the Public Safety Civilian Oversight Board (PSCOB), which continues to progress as an ACCGov program, thereby requiring significantly increased staff time and responsibility over the previous year's office workload.**

Each audit type (comprehensive, periodic, investigative) is subject to administrative changes in objective and scope as dictated by the Internal Auditor and overseen by the Audit Committee, provided the overall intent and contextual goals are maintained. The type of audit, topic, and primary department will remain as approved by the M&C.

*Comprehensive (Performance/Financial/Compliance) Audit* = Constitutes an in-depth, comprehensive review of the stated objective and scope for each topic, usually occurring over a >6-month period of time.

*Periodic Departmental Mission, Operations, & Internal Controls Audit* = Constitutes a brief, focused review of predetermined factors surrounding the three main categories of auditing: financial, performance, & compliance; using a standard objective and prioritized scope that provide a basic update on a department's or division's present position, usually occurring over a 3-5 month timeframe.

Type	Audit Topic	Department(s)	Timeframe (Est.)
Previous Audit Status Update	Follow-Up of Recently Completed Periodic Audit(s)	Tax Assessor & Economic Development	< 1 month each*
<b>Objective:</b> <ul style="list-style-type: none"><li>Evaluate the status of any previously recommended actions to be implemented as based on formal findings, and within the strategies outlined by the subject department. To be effective, audit results should be followed-up on within an adequately scheduled timeframe, usually one-year or less from the date an audit was completed.</li></ul>			
<b>Scope:</b> <ol style="list-style-type: none"><li>Review accepted audit report, specifically the findings, recommendations, and conclusion for key initiatives to evaluate.</li><li>Schedule interview(s), site visit, or other means (as appropriate) of analysis in which to inspect implementation progress.</li><li>Document any resolution or unresolved issues and discuss with departmental leadership.</li><li>Draft a summarized response for distribution to the Audit Committee and M&amp;C.</li></ol>			



Type	Audit Topic	Department(s)	Timeframe (Est.)
Departmental Mission, Operations, & Internal Controls Audit	Standard Review of Basic Performance, Financial, & Compliance Practices	Housing & Community Development	4-5 months*
<b>Objective:</b> <ul style="list-style-type: none"><li>The purpose of this audit is to conduct a basic review and analysis of the Housing &amp; Community Development Department for established performance (operations) measures and sound financial management strategies to deliver exceptional service, while also ensuring compliance through internal controls.</li></ul>			
<b>Scope:</b> <ol style="list-style-type: none"><li>Financial Review &amp; Analysis<ol style="list-style-type: none"><li>Review FY budget &amp; YTD spending</li><li>Determine budget oversight &amp; confirm permissions</li><li>Review purchase card (P-Card) authority; purchase order (PO) responsibility; journal entry (JE) accuracy; transfer of funds; cash handling &amp; reimbursements</li><li>Review adherence to fee collection methods and projected revenue</li><li>Evaluate procurement, receipt of goods, &amp; contract administration</li><li>Timesheet accuracy &amp; payroll processing</li><li>Obtain a detailed accounting of all assets (real estate; equipment; material; resources) and review safeguards</li></ol></li><li>Performance Review &amp; Analysis<ol style="list-style-type: none"><li>Review service delivery based on mission statement and objectives</li><li>Benchmark against self-stated performance measures</li><li>Analyze organizational chart, divisions, staffing, &amp; succession planning</li><li>Identify levels of services and approach to customer service (ex: hours of operation)</li><li>Review standard operating procedures (SOP) and systematic efficiency/effectiveness</li><li>Highlight departmental accomplishments/awards</li></ol></li><li>Compliance Review &amp; Analysis<ol style="list-style-type: none"><li>Evaluate adherence to charter and ordinances</li><li>Review professional accreditation or industry organization affiliation &amp; status</li><li>Review third-party internal/external audits, formal reviews, and/or accreditation reports</li><li>Review inter/intra governmental/departmental agreements</li><li>Review status of department strategic plan progress, as well as achievement toward M&amp;C Strategic Goals, Commitments, &amp; Initiatives</li><li>Analyze &amp; test adherence to existing policies/procedures/practices</li><li>Review management of data, software, and degree of information technology usage</li></ol></li><li>Apply aspects of the COSA or Green Book model of Internal Controls to the departmental functions being audited, generally, with respect to the tailored nature of this unique approach.</li><li>Provide other pertinent observations or points of interest made by the Internal Auditor that may warrant future examination (inefficiency, ineffectiveness; customer dissatisfaction; staff vacancies; missing records; misspending; fraud; abuse; negligence; etc.)</li></ol>			



Type	Audit Topic	Department(s)	Timeframe (Est.)
Departmental Mission, Operations, & Internal Controls Audit	Standard Review of Basic Performance, Financial, & Compliance Practices	Transit	5-6 months*
<b>Objective:</b> <ul style="list-style-type: none"><li>The purpose of this audit is to conduct a basic review and analysis of the Transit Department for established performance (operations) measures and sound financial management strategies to deliver exceptional service, while also ensuring compliance through internal controls.</li></ul>			
<b>Scope:</b> <ol style="list-style-type: none"><li>Financial Review &amp; Analysis<ol style="list-style-type: none"><li>Review FY budget &amp; YTD spending</li><li>Determine budget oversight &amp; confirm permissions</li><li>Review purchase card (P-Card) authority; purchase order (PO) responsibility; journal entry (JE) accuracy; transfer of funds; cash handling &amp; reimbursements</li><li>Review adherence to fee collection methods and projected revenue</li><li>Evaluate procurement, receipt of goods, &amp; contract administration</li><li>Timesheet accuracy &amp; payroll processing</li><li>Obtain a detailed accounting of all assets (real estate; equipment; material; resources) and review safeguards</li></ol></li><li>Performance Review &amp; Analysis<ol style="list-style-type: none"><li>Review service delivery based on mission statement and objectives</li><li>Benchmark against self-stated performance measures</li><li>Analyze organizational chart, divisions, staffing, &amp; succession planning</li><li>Identify levels of services and approach to customer service (ex: hours of operation)</li><li>Review standard operating procedures (SOP) and systematic efficiency/effectiveness</li><li>Highlight departmental accomplishments/awards</li></ol></li><li>Compliance Review &amp; Analysis<ol style="list-style-type: none"><li>Evaluate adherence to charter and ordinances</li><li>Review professional accreditation or industry organization affiliation &amp; status</li><li>Review third-party internal/external audits, formal reviews, and/or accreditation reports</li><li>Review inter/intra governmental/departamental agreements</li><li>Review status of department strategic plan progress, as well as achievement toward M&amp;C Strategic Goals, Commitments, &amp; Initiatives</li><li>Analyze &amp; test adherence to existing policies/procedures/practices</li><li>Review management of data, software, and degree of information technology usage</li></ol></li><li>Apply aspects of the COSA or Green Book model of Internal Controls to the departmental functions being audited, generally, with respect to the tailored nature of this unique approach.</li><li>Provide other pertinent observations or points of interest made by the Internal Auditor that may warrant future examination (inefficiency, ineffectiveness; customer dissatisfaction; staff vacancies; missing records; misspending; fraud; abuse; negligence; etc.)</li></ol>			



Type	Audit Topic	Department(s)	Timeframe (Est.)
Special Projects, Limited Scope Audits, & Investigations	Cybersecurity Risk Assurance	Information Technology (I.T.)	< 1 month*
<b>Objective:</b> To provide adequate flexibility for the Operational Analysis Office to initiate related projects that improve overall success; respond to unanticipated occurrences; and, allow continuous research into observed practices that may justify future analysis, per the Internal Auditor's discretion, as based on relevance, timeframe, and impact. <ul style="list-style-type: none"> <li>• <i>Cybersecurity Risk Assurance:</i> Review the present level of assurance related to cybersecurity risks and determine if additional assessment is warranted based upon initial outcome.</li> </ul>			
<b>Scope:</b> <ol style="list-style-type: none"> <li>1. Ongoing consideration of potential audit examination(s) in the future.</li> <li>2. Development and implementation of associated initiatives to enhance the auditing function of the Operational Analysis Office and ACCGov. This may include, but not be limited to, policies, programs, and/or projects that strengthen the efficiency and effectiveness of ACCGov's auditing capacity and capability.</li> <li>3. Allow for expedited review of unanticipated or minor investigative audits that warrant timely coordination/completion based on significance and/or defined scope.</li> </ol> <ul style="list-style-type: none"> <li>• <i>Cybersecurity Risk Assurance</i> <ul style="list-style-type: none"> <li>○ Engage with I.T., Management, and Attorney on confidentiality of cybersecurity measures.</li> <li>○ Briefly review past, present, and future cybersecurity initiatives, in general.</li> <li>○ Gauge threat levels and severity of on attack.</li> </ul> </li> </ul>			

\*Although it is the goal of the Operational Analysis Office to complete each audit listed within the estimated schedule (fiscal year), such deadlines maybe amended based on mitigating factors, as guided by the Audit Committee and determined by the Internal Auditor.

Type	Audit Topic	Department(s)	Timeframe (Est.)
Annual Audit Workplan	Development of Subsequent Year's Assignments	Operational Analysis, Manager's Office, M&C	~5 months**
<b>Objective:</b> To research, analyze, and ultimately formulate the subsequent fiscal year's audit workplan in a timely manner that allows input on various topics, assessment of risk, and coordination budgetary needs with staffing capacity.			
<b>Scope:</b> <ol style="list-style-type: none"> <li>1. Initiate outreach with ACCGov stakeholders to create preliminary list of topics with corresponding description, objective, and scope.</li> <li>2. Conduct risk assessment by means of matrix scoring and eventual ranking.</li> <li>3. Apply aspects of time, budget, and staff capability.</li> <li>4. Discuss and debate merits of potential audits that result in agreed upon recommendation.</li> </ol>			

\*\*Staff will initiate the process during the third quarter of the present fiscal year in order to promptly begin work within the first quarter of the subsequent fiscal year.