**Office of Internal Audit**

**FY2023 Audit Work Plan**

**Approved Audit Projects**

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| **Committed Projects** | **Resources Committed** |
| **Continuous Auditing** – Ongoing reviews of P-Card purchases, payments by check via the Accounts Payable system, and travel advances. | 900 |
| **Quarterly Reviews** – Reviews of select department payrolls, and monitoring of account reconciliations. | 300 |
| **Consulting / Other** – Special Requests, areas of emerging interest, open items, system conversions, and risk monitoring. | 700 |

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| **Proposed Projects** | **Resources Committed** |
| **Control Narrative Program** – Review prior audit work to identify key business controls. Document those controls and create a review protocol. Audit coverage will be increased as a result without a corresponding increase in resource investments. | 1,600 |
| **COVID Grant Programs** - Survey program oversight processes recently put in place. Assess measures taken to ensure allowability of program expenditures and compliance with program requirements. | 100 |
| **Emergency Preparedness and Wildfire** – Review revenues and expenses, with a focus on reimbursements; assess the degree of mission achievement. | 300 |
| **Purchasing Compliance Review** – Bi-annual review of compliance with bidding and award regulations, and with surplus asset sales. | 200 |
| **Travel and Meals Expense Review** – Audit travel expenses incurred by traveling employees; ensure that business meals are fully documented, supported, and reasonable. | 200 |
| **Vendor Database** – Assess processes in place to manage and oversee vendors. Analyze the database population for improper / erroneous vendors. | 400 |
| **Water Renewal Fund Bonds –** Survey program operating processes and the controls implemented to ensure compliance and operational integrity. | 100 |
| **Resource Requirements for Proposed Projects** | **4,800 hours** |
| **Estimated Staff Resources Available** | **4,800 hours** |