**Office of Internal Audit**

**FY2025 Approved Audit Work Plan**

|  |  |
| --- | --- |
| **Committed Projects** | **Resource Commitment** |
| **Continuous Auditing** – Ongoing reviews of P-Card purchases, payments via the Accounts Payable system, and travel advances. | 1,050 |
| **Quarterly Reviews** – Reviews of select department payrolls, and account reconciliation monitoring. | 560 |
| **Consulting / Other** – Special Requests, areas of emerging interest, open items, system conversions, and risk monitoring. | 200 |

|  |  |
| --- | --- |
| **Proposed Projects** | **Resource Commitment** |
| **Carry-Over Projects** – Project close-out will consume a portion of available resources. | 468 |
| **Airport Parking –** Review controls and procedures surrounding collections, booking, and payments. | 250 |
| **Cash Controls** – Review Petty Cash and Cash Drawer controls at all City locations having custody of cash. | 400 |
| **Franchise Fees –** Test recent annexations and new build-ups to ensure capture and fee assessments by franchisees. | 360 |
| **Impact Fees –** Review processes to ensure compliance with aging, use, and overall administrative requirements of the funds. | 360 |
| **P-Card Program Administration** **–** Bi-annual review of program administration and observance of control system parameters. | 400 |
| **Purchasing Compliance** **–** Bi-annual review of procurement processes. Analyze current Task Order processes. | 400 |

|  |  |
| --- | --- |
| **Resource Requirements for Committed and Proposed Projects** | **4,448 hours** |
| **Estimated Staff Resources Available** | **4,448 hours** |