

Office of the City Auditor City of San Diego

Annual Audit Work Plan Fiscal Year 2012

Audit Committee, June 6, 2010



Audit Work Plan

- **The FY 2012 Audit work plan was developed based on:**
 - ♦ **The FY 2012 Citywide Risk Assessment**
 - ♦ **Prospective from City Management, City Councilmembers and IBA staff**

Audit Resources

- **There will be 16 auditors to perform the work plan if the City Council adds the .5 FTE to our FY12 budget as recommended**
- **Estimated 22,950 audit hours will be available**

Carry Over Audits

- **City Retirement System**
- **Public Utilities Capital Improvement Projects**
- **Development Services Department IT System**

Proposed Performance Audits

- **Public Utilities (3 Audits) – TBD**
- **Real Estate Assets – Leases**
- **Purchasing and Contracting (2 Audits)
– RFP/Contracts and Procurement
Cards**
- **City Planning and Community
Investments – Economic Development**

Proposed Performance Audits

- **Payroll (2 Audits) – Payment Controls and Overtime**
- **Transportation and Storm Water – Pollution Prevention**
- **General Services – Facilities**
- **Public Safety (2 Audits) – 911 Dispatch and Police Patrol Operations**

Additional Audit Activities

- **On-going Expense and Revenue Audits**
- **Fraud, Waste and Abuse Hotline**
- **Follow-up on Previous Audits**
- **Close-out Audits**
- **Annual Mission Bay Fund Audit**
- **FY12 Central Stores Inventory Audit**