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09/12/19

OFFICE OF THE CITY AUDITOR				
AUDIT PLAN FISCAL YEAR ENDING 2020				
Estimated Time	Audit / Consultation Number	Type of Engagement	Unit	Scope
2 Months - Fiscal Quarter 3	AUDIT-CITY2020-1	Compliance	(City) Police Department	Evaluate Equipment and Inventory by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability. This evaluation includes Department of Defense 1033 equipment.
1/2 Month - Fiscal Quarter 4	CONSULT-CITY2020-1	Revenue Monitoring	Sales Tax Collections Program	Monitor the Sales Tax Collections Program for Commercial Remodeling Labor by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability to collect the appropriate Sales Tax Due.
1 Month - Fiscal Quarter 3	CONSULT-CITY2020-2	Compliance	Concession Agreements	Evaluate Concession Agreements by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.

COUNCIL APPROVED
 DATE: 9/12/19
 SIG: [Signature]

**OFFICE OF THE CITY AUDITOR
AUDIT PLAN FISCAL YEAR ENDING 2020**

Estimated Time	Audit / Consultation Number	Type of Engagement	Unit	Scope
1 Week - Fiscal Quarter 1	CONSULT-CITY2020-3	Compliance	Beach User Fees including free parking driven by Special Event Contracts	Evaluate Beach User Fees including free parking driven by Special Events Contracts by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.
1/2 Month - Fiscal Quarter 4	CONSULT-PARK2020-1	Revenue Monitoring	Hotel Occupancy Tax Audit Program	Evaluate the Hotel Occupancy Tax Audit Program by examining the external auditors working papers to determine the appropriate hotel occupancy tax due for collection.
1/2 Month - Fiscal Quarter 1	CONSULT-PARK2020-2	Financial	Fund Transfers	Evaluate Fund Transfers by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring that Maximus Study ensures the highest degree of transparency and accountability.
1 Month - Fiscal Quarter 4	CONSULT-PARK2020-3	Compliance	Concession Agreements	Evaluate Concession Agreements by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.

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1 Week - Fiscal Quarter 1	CONSULT-PARK2020-4	Compliance	Beach User Fees including free parking driven by Special Event Contracts	Evaluate Beach User Fees including free parking driven by Special Events Contracts by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.
1 Month - Fiscal Quarter 4	CONSULT-PARK2020-5	Financial	Use of Park Board Vehicles	Evaluate Use of Park Board Vehicles by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and Internal Revenue Service Regulations.
1 Month - Fiscal Quarter 2	AUDIT-PORT2020-1	Compliance	Payroll Practices	Evaluate Payroll Practices by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.
2 Months - Fiscal Quarter 2	AUDIT-PORT2020-2	Financial	Purchasing Controls	Evaluate the Purchasing Controls by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.

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2 Months - Fiscal Quarter 1	AUDIT-PORT2020-3	Compliance	Contract Management	Evaluate Contracts by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.