Office of the City Auditor
PROPOSED AUDIT PLAN
Fiscal Year 2016

Corrie Stokes
City Auditor

City of Austin, Texas

Mayor and Council Members

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Mayor Pro Tem, District 9

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District 10

About Our Office

The Office of the City Auditor (OCA) seeks to promote transparency, accountability, and continuous improvement in Austin city government by conducting performance audits, special request projects for the City Council, fraud investigations, and other integrity-related projects.

What Is the Audit Plan?

The Audit Plan identifies projects that OCA intends to conduct in the coming year. While some of our projects by their nature cannot be pre-planned, performance audits are identified and proposed with preliminary objectives and estimated project hours in this audit plan.

Why Have an Audit Plan?

The Audit Plan provides transparency to stakeholders by providing them with a guide for how OCA intends to allocate its resources in the coming year and what horizon projects may be considered in future years. As noted in City Code section 2-3-7, the City Auditor maintains the flexibility to amend the plan as needed. Likewise, the City Auditor may expand the scope of an audit if needed to address unforeseen or urgent issues in a timely manner.

Performance Audits Evaluate Whether

- Programs are achieving outcomes
- Services are provided efficiently, effectively, and equitably
- Resources are used effectively
- Legal requirements are met

Sources of Risk Information

- Input from City Council and Management
- Public Engagement Efforts
- Analysis of City Budget and Planning Documents
- Prior Audit Results
- Local and National Issues

How is the Audit Plan Developed?

Each year, OCA gathers and assesses information about potential risks to the City from multiple sources and prioritizes these risks based on where OCA can add the most value. Prioritization is based on a variety of factors including stakeholder interest and community impact, audit coverage, coordination with other entities, available resources, and timing.

How is the Audit Plan Approved?

Per City Code section 2-3-9, the City Auditor submits the Audit Plan to the Council Audit and Finance Committee for review and comment. The Audit and Finance Committee makes a recommendation to the full Council regarding Audit Plan approval.

OFFICE OF THE CITY AUDITOR
FISCAL YEAR 2016 AUDIT PLAN PROJECTS

Proj. No.	Audit Area	Primary Department(s)	Preliminary Objective	Plan Hours
**AUDITS: FY 2016 New Projects – Requested or Identified as High Risk**			
1	Access Control Series: Utility Billing System	Austin Energy	How does the City provide adequate protection for the Customer Care and Billing system so that only authorized users have access?	500
2	Austin Police Department Handling of Citizen Complaints	Austin Police	Are citizen complaints related to police officers handled consistently, are appropriate corrective action(s) taken, and how does this process compare with similar entities?	1,000
3	Mobile Device Security	Communications and Technology Management	Are mobile devices used by City staff managed to prevent unauthorized access to City systems and protect private information?	750
4	Development Agreements	Economic Development	Are companies and the City complying with contractual requirements of approved development agreements?	750
5	Fleet: Preventive Maintenance for Light Duty Vehicles	Fleet, Multiple	Are City vehicles being serviced according to established maintenance schedules and how does the cost of service compare to industry practices?	750
6	Workforce Development Contracts	Health and Human Services	Are recipients of City funding for workforce development programs providing agreed-upon services and are desired outcomes being achieved?	1,000
7	Health Claims	Human Resources	How does the City-funded health claims program compare with similar entities related to management and cost?	1,000
8	Cash Management Process	Multiple	Are City cash management practices consistent across departments and how do these practices compare with similar entities?	1,000
9	Inventory Management Series Project	Multiple	For an identified, high-risk area in the City, are inventory assets adequately accounted for and protected?	500
10	Three Year Follow-up Audit	Multiple	Have selected, high-risk recommendations from recent OCA audits been implemented by management in a timely manner?	500
11	Historic Property Designation Process	Planning and Zoning	Does the historic property designation process achieve its objectives and how does this process compare with similar entities?	750
12	Language Access	Public Information Office, Multiple	How does the City manage non-native English services, do the current services align with community needs, and how do these services compare with similar entities?	750
13	Construction Management Process	Public Works, Multiple	Does the City's construction management model effectively coordinate among multiple departments, efficiently deliver completed projects that meet the needs of the end user, and how does this model compare with similar entities?	1,000
14	Street Cut Repairs	Public Works, Multiple	Are street cut repairs being completed in an effective and timely manner to minimize safety impacts to the public, is the current model cost-effective, and how do these practices compare with similar entities?	1,000
15	Participation of Certified Firms in City Projects	Small and Minority Business Resources	Do certified firms have a full and fair opportunity to participate in City projects and are there barriers that limit the number of firms that choose to participate?	750
16	Flood Buyout Program	Watershed Protection	Does the City's flood buyout program yield timely and cost-effective results and how does this program compare with similar entitles?	750
17	Storm Water Infrastructure Maintenance	Watershed Protection	Is the City's storm water infrastructure sufficient to manage expected flows, maintained according to an established schedule, and how do these practices compare with similar entities?	1,000

Proj. No.	Audit Area	Primary Department(s)	Preliminary Objective	Plan Hours
OTHER: FY 2016 Integrity and Special Request Projects				
18	Council Special Requests	Multiple	Limited-scope information provision or verification requests from Council (NOTE: Typical projects are 200 hours or less)	1,200
19	Integrity Unit Activities	Office of the City Auditor	Investigations of allegations of fraud, waste, and abuse by City employees or contractors and proactive prevention and risk response projects	5,500
20	Closeout Activities for Prior Projects	Office of the City Auditor	Complete closeout and quality review for projects delivered at upcoming Audit and Finance Committee meetings	300
AUDITS: Carryover Projects – To be Completed in FY 2016				
C-1	Code Investigation and Resolution Consistency	Austin Code	Is the Austin Code Department consistently interpreting code regulations and are code issues consistently investigated and resolved across the City?	750
C-2	Austin Energy: Customer Care	Austin Energy	How satisfied are customers with the level of service provided by Austin Energy customer care?	300
C-3	Weatherization	Austin Energy	Is Austin Energy administering the weatherization program in an effective and efficient manner?	100
C-4	Purchasing Card: Series	Communications and Technology Management	Are Communication and Technology Management Department purchase card processes aligned with established policy and industry practice?	100
C-5	Information Technology Access Controls for Critical City Systems: Series	Human Resources, Controller	How does the City provide adequate protection for the BANNER system so that only authorized users have access?	300
C-6	Critical Infrastructure Safety	Multiple	How does the City manage risks related to the safety of dams, bridges, and other critical infrastructure and how do those practices compare with similar entities?	750
C-7	Inventory Management: Series	Multiple	Are City inventory management practices consistent across departments, how do these practices compare with similar entities, and are inventory assets adequately accounted for and protected?	750
C-8	Affordable Housing: Prioritization	Neighborhood Housing and Community Development	Does the Neighborhood Housing and Community Development Department conduct effective strategic planning efforts to prioritize and address the City's affordable housing goals and needs?	300
C-9	Resource Allocation: Parks and Recreation Department	Parks and Recreation	How does the City allocate Parks and Recreation Department resources, especially considering utilization, cost, and fees, and does this process result in equity from a district perspective?	750
C-10	Neighborhood Planning Communication	Planning and Zoning	How effective are City public engagement efforts, including the extent and accuracy of neighborhood contacts, related to the planning, drafting, and implementation phases of the CodeNEXT process?	750
C-11	Construction Project Management at the Airport	Public Works, Aviation, Multiple	Does the City have effective planning, vendor selection, design evaluation, and project management processes to deliver construction projects at Austin-Bergstrom International Airport?	100
C-12	Transportation Effectiveness: Risk Assessment	Transportation	Does the City effectively manage transportation system planning and balance safety and flow concerns for all users?	300
			FY 2016 Audit Plan Total Hours	**26,000**

OFFICE OF THE CITY AUDITOR

HORIZON PROJECTS

Proj. No.	Audit Area	Primary Department(s)	Plan Hours
H-1	Biomass Plant Contract Oversight	Austin Energy	500
H-2	Management of Bad Debt	Austin Energy	750
H-3	Fire Hydrant Management	Austin Fire, Austin Water Utility	750
H-4	Universal Recycling Ordinance	Austin Resource Recovery	750
H-5	Budget Process	Budget	1,000
H-6	Online Services	Communications and Technology Management	1,000
H-7	Hotel Occupancy Tax Revenue	Controller, Hotels	400
H-8	Demolition Permit Process	Development Services	750
H-9	Art in Public Places Ordinance	Economic Development	750
H-10	Fleet: Purchase and Replacement	Fleet, Multiple	750
H-11	Human Resources Governance	Human Resources	750
H-12	Timekeeping Process	Human Resources, Multiple	1,000
H-13	Outside Counsel Usage	Law	750
H-14	Bond Spending	Multiple	1,000
H-15	City Ethics Program	Multiple	500
H-16	Citywide Overtime Pay	Multiple	1,000
H-17	Facility Planning	Multiple	750
H-18	Grant/Contract Risk Assessment	Multiple	1,000
H-19	Hazardous Materials Storage and Handling: Series	Multiple	300
H-20	Open Records Requests	Multiple	1,000
H-21	Purchasing Card: Series	Multiple	300
H-22	Technology Procurement	Multiple	1,000
H-23	Affordable Housing: Energy and Water Efficiency Programs	Neighborhood Housing and Community Development, Austin Energy, Austin Water Utility	1,000
H-24	Departmental Climate Protection Plans	Sustainability, Multiple	1,000
H-25	Parking Benefit Districts	Transportation	500
H-26	Traffic Mitigation Fees	Transportation	750
		Horizon Project List Total Hours	**20,000**

For this and other Office of the City Auditor reports, please visit our website.

The City of Austin is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be furnished upon request.

Draft version

Recommended by the Council Audit and Finance Committee on September 23, 2015

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