

# Office of the City Auditor

## Performance Report and Audit Plan

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*The people elect an auditor to keep an independent watch over city operations and the resources they have provided to the government.*

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### OUR PERFORMANCE FOCUS



### **AUDIT PROJECTS COMPLETED**

We issued eight reports in fiscal year 2019

1. Water and Sewer Asset Management
  2. Payroll Data Analytics
  3. Purchasing Card Data Analytics
  4. Results Driven Contracting
  5. Oklahoma Quality Foundation
  6. Ethics Hotline Statistics Fiscal Years 2017-2019
  7. FY18 Annual Report
  8. Sensitive Payments Review FY17
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### **SPECIAL REQUESTS COMPLETED**

We provided advisory services to add value and improve operations for the City of Tulsa, including:

- Customer service plan implementation
  - Ethics hotline investigations
  - Fees for services working group
  - Health insurance working group
  - Urban Data Pioneers
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## QUALITY ASSURANCE REVIEW

An internal quality review team is completing a limited scope review to determine compliance with *The International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditor. The review team has concluded our department **GENERALLY CONFORMS** with the Standards in the scope of the project.



## CUSTOMER SATISFACTION

Evaluation Topic	Score
Management of internal audit activity	3.6
Audit process and report	3.7
Audit staff	3.7
Audit quality and value	3.7

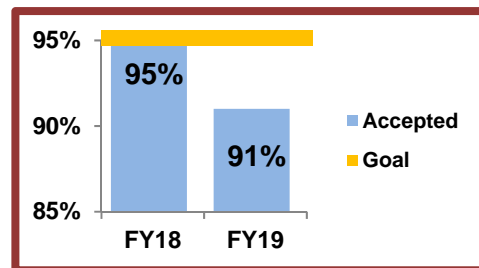
### OVERALL SCORE – 3.7 on a 4 point scale

Based on a survey of City managers audited during fiscal year 2019



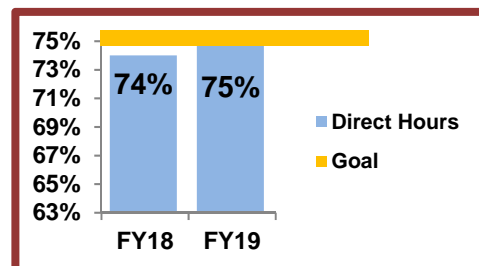
## PERCENT OF AUDIT RECOMMENDATIONS ACCEPTED

Managers who receive audit recommendations have the option of accepting or declining recommendations. We measure our effectiveness based on the percentage of recommendations accepted.



## STAFF DIRECT TIME TO AVAILABLE TIME

Direct time is a measurement of how much time auditors spend directly on audit projects during the time they are at work. We measure this to assess our efficiency.



## CITY-WIDE RISK ASSESSMENT

The Office of the City Auditor follows the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors, which requires selection of audit projects to be based on a risk assessment process. Audit staff asked department directors and other City leaders to share their thoughts on the City's most significant risks. The following table summarizes the results.

Highest Risk Areas	Number of times cited	Related FY20 audit project
<b>Human Resources/Staffing</b>	16	<ul style="list-style-type: none"> <li>▶ Overtime</li> <li>▶ Employee Pay/Staffing</li> <li>▶ Employee Performance Planning and Review</li> <li>▶ Payroll/Kronos</li> </ul>
<b>Technology</b>	14	<ul style="list-style-type: none"> <li>▶ Police/Courts Records Management System</li> </ul>
<b>Operations</b>	12	<ul style="list-style-type: none"> <li>▶ Succession Planning</li> <li>▶ Fees for Services</li> <li>▶ Capital Projects/Construction Contracts</li> <li>▶ Goals/Key Performance Indicators</li> </ul>
<b>Financial</b>	11	<ul style="list-style-type: none"> <li>▶ Accounts Payable</li> <li>▶ Financial Systems Data Analytics</li> <li>▶ Budget Prioritization</li> </ul>

# **Audit Plan**

## **Fiscal Year Ending June 30, 2020**

Project	Hours	Departments Included
<b>In-Process Projects</b>		
Overtime	500	City-wide
Succession Planning	500	City-wide
Employee Pay and Staffing	300	City-wide
Fees for Services	300	City-wide
Capital Projects/Construction Contracts	200	Engineering Services
FY18 Sensitive Payments Review	200	City-wide
Financial Systems Internal Control - Purchasing	100	Finance
FY18 Report of Management Actions	100	City-wide
FY18 Internal Quality Assurance Review	100	Internal Auditing
<b>Carried-Forward from Prior Year</b>		
Budget Prioritization	500	Finance
Employee Performance Planning and Review	500	City-wide
Goals/Key Performance Indicators	500	City-wide
Payroll/Kronos	500	Human Resources/Finance
Police/Courts Records Management System	500	Police/Courts
<b>New Projects</b>		
Financial Systems Internal Control – Accounts Payable	1000	Finance
Financial Systems Data Analytics	1000	Finance
<b>Special Projects</b>		
Merit Grievance Investigation	750	
Discriminance Grievance Investigation	750	
Courts Cashiering	250	
Reserve for special projects and miscellaneous audit time	900	
<b>On-Going Projects</b>		
Sensitive Payments Review – FY19	300	City-wide
Report of Management Actions – FY19	250	City-wide
Internal Quality Assurance Review – FY19	250	Internal Auditing
Annual Risk Assessment/Audit Planning – FY21	250	City-wide
Ethics Hotline Support	250	City-wide