

**OFFICE OF THE CITY AUDITOR****AUDIT PLAN FISCAL YEAR 2015**

Estimated Hours	Audit Number	Type of Audit	Project	Scope
<b>PLANNED FOR COMPLETION:</b>				
300	HOT2015	Revenue Monitoring	Revenue Monitoring Hotel Occupancy Tax.	Determine if the City is receiving all Hot Tax Revenues to which it is entitled (Note: this includes the monitoring of multiple audits).
650	AU2015-1	Operational	Grant Covenants.	Evaluate the Grant Covenants Process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.
650	AU2015-2	Operational	Cash Management Process.	Evaluate the Cash Management Process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.
650	AU2015-3	Operational	Accounts Receivable.	Evaluate the Accounts Receivable Process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring.
650	AU2015-4	Operational	Capital Assets Process	Evaluate the Capital Assets Process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.

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650	AU2015-5	Operational	Inventories Process.	Evaluate the Inventories Process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring.
345	SAL2015	Revenue Monitoring	Revenue Monitoring Sales Tax	Determine if the City is receiving all Sales Tax Revenues to which it is entitled (Note: includes meetings with the IT Department and Internal Revenue Service).

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**PLANNED FOR COMPLETION:**

300	HOT2015	Revenue Monitoring	Revenue Monitoring Hotel Occupancy Tax.	Determine if the City is receiving all Hot Tax Revenues to which it is entitled (Note: this includes the monitoring of multiple audits). Council gave the Park Board Audits and Collections March 2015.
650	AU2015-1	Operational	Grant Covenants.	Evaluate the Grant Covenants Process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.
650	AU2015-2	Operational	Cash Management Process.	Evaluate the Cash Management Process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.
650	AU2015-3	Operational	Accounts Receivable.	Evaluate the Accounts Receivable Process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring.
1300	FA2015-1	Franchise Tax	Franchise Tax	Determine if the City is receiving all Franchise Tax Solid Waste Hauler Fees Revenues which it is entitled (Note: Council Amended Audit Plan on 4/10/15).

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