

OFFICE OF THE CITY AUDITOR

AUDIT PLAN FISCAL YEAR 2016

Estimated Hours	Audit Number	Type of Audit	Project	Scope
PLANNED FOR COMPLETION:				
300	HOT2016	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 at the Park Board).
650	AU2016-1	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.
650	AU2016-2	Operational	Inventories Process.	Evaluate the Inventories Process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring.
325	AU2016-3	Operational	Document Approvals Process	Evaluate the Document Approvals Process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring.
975	AU2016-4	Operational	Fire Department Overtime Process. And Other Department's Overtime.	Evaluate the Fire Department Overtime Process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring. Council approved Spontaneous Audit for the Overtime of all Departments on January 29, 2016.

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Estimated Hours	Audit Number	Type of Audit	Project	Scope
325	FRA2016	Revenue Monitoring	Revenue Monitoring Franchise Tax.	Determine if the City is receiving all Franchise Tax Revenues to which it is entitled (N does not include Commercial Dumpsters and Temporary Trash Haulers).
650	FS2016	Financial Statement	Analysis of Cash in Debt Service Fund.	Analyze Cash Balance in Debt Service Fund.
345	SAL2016	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 Texas State Comptroller's Office).
345	SP2016-1	Spontaneous Audit	Financial Audit on P-Cards.	Evaluate the P-Card Process by comparing to best practices including key processes, risks, key controls, documentation, monitoring, and ensuring transparency and accountability. Council directed the City Auditor to conduct a audit on the use of P-Cards on October 8,2015.
345	SP2016-2	Spontaneous Audit	Financial Audit on Other P-Cards.	Evaluate the P-Card Process by comparing to best practices including key processes, risks, key controls, documentation, monitoring, and ensuring transparency and accountability. Council directed the City Auditor to conduct a audit on the use of P-Cards on January 29, 2016.