

Approved Annual Internal Audit Workplan for Calendar Year 2009

	Proposed Audit	Scope
1.	Healthcare Audit	Examine the collection and payment of approximately \$44 million annual healthcare cost. Portions of the fieldwork maybe contracted, including potential dependent verification services.
2.	Public Safety Overtime Procedures and Internal Control Examination	Review the procedures and controls for overtime in Public Safety Departments. <u>FY 2007 Budget Actual Overspend</u> Police \$2.1M \$7.7M \$5.6M Fire \$2.4M \$7.3M \$4.9M
3.	Development Services	Examine the billing system and related internal controls over budgeted revenue of \$16 million.
4.	Utilities Billing System Review	Billing processes, practices, reconciliations with controlling ledgers will be reviewed for accuracy and completeness in a Department with a \$147 million budget.
5.	Solid Waste Performance Audit	Examine factors and causes of the FY 2007 \$3 million net loss.
6.	Bidding Process Examination of the Department of Transportation	Examine the bidding and change-order procedures and processes for contracts in a Department with a \$47 million budget.
7.	North Natomas Financing Plan	Review the North Natomas Financing Program's Impact Fees, including fee revenues, credit programs, and overall internal controls of a program with cash and credits in excess of \$100 million.
8.	Procurement Operational Audit	Examine the structure and effectiveness of the City's Procurement division with an estimated annual spend of \$250 million.
9.	Fleet Utilization and Inventory	Examine the utilization and inventory practices of Division Budgeted at \$33 million.
10.	Special Projects	Perform special projects assigned by the City Manager & the City Council.

	Administrative Requirements/Reports	Description
A.	Continuing Professional Education	Obtain 40 hours of continuing professional education as required by Government Auditing Standards, for each Auditor.
B.	Internal Audit Annual Report	Provide an annual report detailing work completed, projects-in-process, and accomplishments.
C.	Internal Audit Workplan	Gather ideas and information for the following year's Audit Workplan.