

Approved Audit Workplan for Fiscal Year 2004/2005

Areas of Review	Scope
Campaign Financing Audit.	<p>This audit will examine the City's process for providing funds to candidates from the Campaign Reform Fund.</p> <p>Additionally, all revenues and expenses of individuals receiving matching funds will be examined to determine compliance with the public financing of campaign ordinance.</p>
Bidding Process Examination of the General Services, Transportation, and Utilities Departments.	<p>Examine the City's bidding process for letting contracts for the General Services, Transportation, and Utilities Departments.</p> <p>Review the City's change-order procedures. Compare total cost of change-orders as a percentage of the total contract costs. Benchmark results with other municipalities.</p> <p>In order to maximize audit resources, portions of the fieldwork maybe contacted.</p>
Revenue Division, General Control Review of Cash Collection and Handling.	<p>This review will perform a detailed examination of the collection, handling, recording, and depositing of daily receipts within the Revenue Division.</p> <p>It is anticipated that this audit will lead to the collection of daily receipts prior to cash receipts by the Revenue Division. Several examples of revenues and the associated managerial processes that could be reviewed may include the Revenue Division's General Cashiering System, parking ticket receipts, Golf, and the North Natomas Permit Office.</p>
The Mayor and City Council Discretionary Accounts Annual Report for Fiscal Year 2003/2004.	<p>The examination will perform the annual review of the recordkeeping and review the nature of discretionary spending for the Mayor and City Council during fiscal year 2003/2004.</p>
Parking Follow-Up Audit	<p>This audit follows-up on the progress of areas previously identified for improvement in the On-Street and Off-Street Parking audit reports.</p>
Continuing Professional Education	<p>Obtain continuing professional education as required by Government Auditing Standards.</p>
Internal Audit Manager's Comments on the External Auditor's annual management letter.	<p>Provide Internal Audit Manager's input to issues raised in the External Auditor's annual management letter comments.</p>
Special Projects	<p>Perform special projects assigned by the City Manager and the City Council.</p>
Internal Audit Annual Report	<p>Provide an annual report detailing work completed, projects-in-process, and accomplishments.</p>
Fiscal Year 2005/2006 Annual Internal Audit Workplan	<p>Gather ideas and information for the following year's Annual Internal Audit Workplan.</p>