

## Approved Audit Workplan for Fiscal Year 2005/2006

Areas of Review	Scope
<p><b>Bidding Process Examination of the General Services, Transportation, and Utilities Departments.</b></p>	<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>
<p><b>Revenue Division, General Control Review of Cash Collection and Handling.</b></p>	<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>
<p><b>The Mayor and City Council Discretionary Accounts Annual Report for Fiscal Year 2004/2005.</b></p>	<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 2005/2005.</p>
<p><b>Healthcare Audit</b></p>	<p>This audit will review the City's collection and payment of healthcare costs. Including an examination for duplicate payments and adequate internal controls.</p>
<p><b>Continuing Professional Education</b></p>	<p>Obtain continuing professional education as required by Government Auditing Standards.</p>
<p><b>Special Projects</b></p>	<p>Perform special projects assigned by the City Manager and the City Council.</p>
<p><b>Internal Audit Annual Report</b></p>	<p>Provide an annual report detailing work completed, projects-in-process, and accomplishments.</p>
<p><b>Fiscal Year 2006/2007 Annual Internal Audit Workplan</b></p>	<p>Gather ideas and information for the following year's Annual Internal Audit Workplan.</p>