

# CITY OF OLATHE

## Proposed 2024-2025 Audit Plan

Mary Ann Vassar, CPA, CRMA  
City Auditor  
May 2, 2024



# 2024-2025 PROPOSED CITY AUDITOR WORKPLAN

## Overview and Development Approach

### THE PROPOSED 2024-2025 AUDIT PLAN WAS DEVELOPED THROUGH:

- Assessing risks posed by:
  - Potential control gaps identified by audits & data analysis
  - Information on the City's overall control environment
  - Current system and process changes occurring
- Reviewing current year and previous years' surveyed City management and City Council audit priorities
- Developing an audit plan with available time resources to include projects in high interest areas as ranked by the Council audit survey and agreed upon by the Council liaison group and Auditor

# 2024-2025 PROPOSED AUDIT WORKPLAN

MARCH '23 - MARCH '24 PROPOSED CITY AUDITOR WORK PLAN				
PROPOSED PROJECT	EST HRS	RISK TYPE/AREA	AVAILABLE DEPARTMENT HOURS	
AUDIT PROJECTS				
TIF/IRB/Abatement	300	FINANCIAL, PROCESS/CONTROL RISK (regulatory)		
Fleet Usage/Maintenance/Tracking	375	INFRASTRUX/ASSET/EQUIPMENT, FINANCIAL		
Purchasing/Procurement	400	FINANCIAL, PROCESS/CONTROL RISK		
Payroll	400	FINANCIAL, PROCESS/CONTROL	TOTAL AVAIL WORK HOURS CITY AUDITOR	2080
			LESS NON PROJECT HRS	
			VACATION & HOLIDAYS	-225
TOTAL AUDIT PROJECT TIME	1475		CONTINUING EDUCATION FOR CPA LICENSE	-40
ADDITIONAL/ONGOING WORK				
Continous Audit Monitoring/Workday Report Development	120	FINANCIAL AND PROCESS/CONTROL RISK	TOTAL NON-PROJECT HRS	-265
Ethics Hotline Monitoring/Review	40	HR AND FINANCIAL RISK	NET AVAILABLE HOURS	1815
Audit Liaison Meeting - prep and meeting time	30	N/A		
Audit research/peer knowledge exchange	50	N/A		
Management consulting and action plan follow up	100	N/A		
TOTAL WORK HOURS	1815			

# 2024-2025 AUDIT PLAN ALIGNMENT WITH CITY AUDITOR BUDGET OBJECTIVES

- Report to the City Council a minimum of 4 audits which address areas of risk for the City.
- Identify opportunities for the City to avoid certain costs or to increase revenue.
- Develop a continuous audit program to automate the testing of internal controls associated with key business processes.
- Provide assistance and consultation to the City's process improvement initiatives.

4 projects focusing on control risk exposure, efficient and effective systems, and overtime expense levels are in the 2024-25 Audit Plan

Hours included in ongoing work; this year's plan includes time to revise monitoring for a newly-implemented Workday system's data structure

Ongoing consultation in the Workday system conversion will be provided as the system begins early phase use