

CITY OF OLATHE PROPOSED 2020 AUDIT PLAN

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2020 PROPOSED AUDIT WORKPLAN

OVERVIEW AND DEVELOPMENT APPROACH

THE PROPOSED 2020 AUDIT PLAN WAS DEVELOPED THROUGH:

- Reviewing prior year's 2019 surveyed City management and City Council audit priorities
- Completion of a City enterprise-level assessment of risk areas and risk exposure
- Discussion of these survey and risk assessment results with the City Council
- Developing an audit plan with the City Auditor's available time resources including projects in requested areas *and/or* areas deemed to have relevant risk exposure

2020 PROPOSED AUDIT WORKPLAN

based on risk assessment and surveyed priorities of the
Council and City Manager Team

PROPOSED PROJECT	EST HRS	RISK TYPE/AREA	DEPARTMENT/ FUNCTIONAL AREA	2019 SURVEY AUDIT TOPIC/AREA?
Audit Projects				
Fleet Management (vehicle maintenance and replacement controls and funding)	500	INFRASTRUCTURE/EQUIPMENT & PROCESS/CONTROL	Public Works, Fire, Police, Parks	Y - by Council
IT Asset Inventory (verification of recent IT asset count)	300	INFRASTRUCTURE/EQUIPMENT & PROCESS/CONTROL	IT	Y - by CMO
Cybersecurity Review (review of 2 areas of cyber controls)	600	TECHNOLOGY/FINANCIAL	IT/City-wide	Y - by CMO
Overtime Usage & Controls	400	FINANCIAL/HR	City-wide/ Resource Management	Y - Council
TOTAL AUDIT PROJECT TIME	1800			
Additional/ongoing work				
Ethics hotline testing/review	20		Council	Y - Council
Financial results analytics	40	FINANCIAL	City-wide	
Audit Committee meetings	45			
Audit research/audit knowledge exchange with peer groups	45			
Internal management consulting and audit action plan follow up (includes streetlight conversion and sales tax rebate review projects)	100	FINANCIAL/INFRASTRUCTURE & EQUIP	CMO/Council	Y - Council and CMO
Data Analytic software knowledge development	150			
TOTAL WORK HOURS	2200			

AVAILABLE CITY AUDITOR HOURS	
CITY AUDITOR	2080
PROPOSED AUDIT INTERN	450
TOTAL AUDITOR HOURS	2530
LESS NON-PROJECT HOURS	
VACATION & HOLIDAYS	(215)
AUDITOR CPE & INTERN TRAINING	(115)
TOTAL NON-PROJECT HOURS	(330)
NET AVAILABLE HOURS	2200

2020 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 costs and revenue are in the 2020 Audit Plan

Initiating development with 2020 Audit Plan

Part of 2020 workplan hours (research already planned for streetlight conversion and tax rebate projects)