

CITY OF MINNEAPOLIS

# 2015 Audit Plan - Committee of the Whole Presentation

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# Audit Plan – Risk Assessment

The objective of the continuous risk assessment process is to:

- Continually communicate with City Leaders on risk, internal controls and risk-management responsibilities.
- Identify areas of heightened risk.
- Continually evaluate the risk landscape so as to remain current.

The Audit Plan is a point-in-time document, expect it to change as City priorities, strategies and risks change.

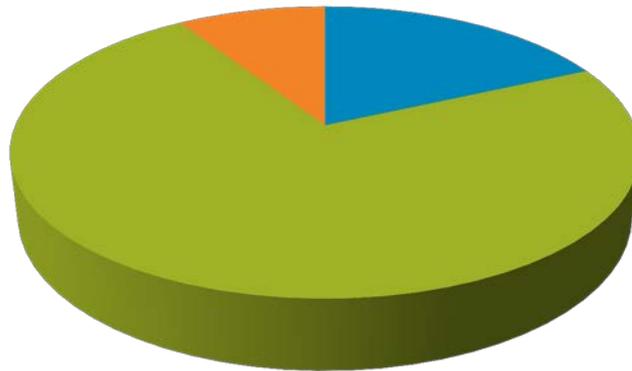


# Project Categories

- **Audit** – an objective examination of evidence for the purpose of providing an independent assessment on risk management, control, or governance.
- **Consultation** – an advisory service that is agreed to with the customer and is intended to improve risk management, governance and controls without the auditor assuming management responsibility.
- **Program Audit** – an independent examination for the purpose of reporting on the extent to which an entity is faithfully, efficiently and effectively carrying out the programs for which it is responsible.

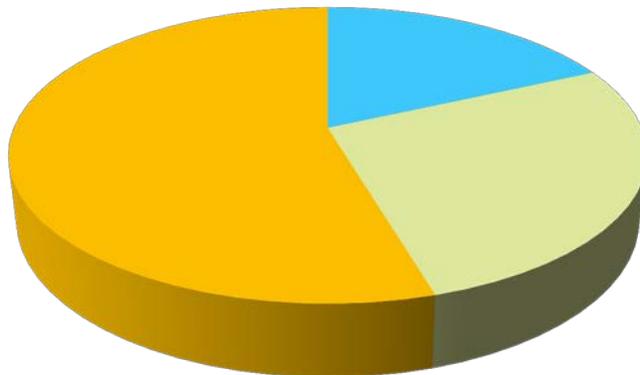
# Audit Plan Breakdown

## Project Types



- Audits (2)
- Consultations (8)
- Program Audits (1)

## Project Lens



- Enterprise-Wide (2)
- Coordinator Depts. (3)
- Chartered Depts. (6)

# 2015 Audit Plan

Project #	Project Name	Project Type	Objective
2015-01	3 <sup>rd</sup> Party Governance	Consultation – Enterprise Wide	The objective of this project is to evaluate controls in place to manage contracting, monitoring and compliance as it relates to the governance of 3rd parties (vendors and other entities that receive on-going funding from the city).
2015-02	Complaint Protocol	Consultation – Cross Departmental	The objective of this consultation is to work with Legal and HR to develop protocol to follow for a complaint, ethics violation, fraud case, etc.
2015-03	Enterprise Land Mgt System (ELMS) Cashiering Module Implementation	Consultation – Cross Departmental	The objective of this consultation is to work with the ELMS cross-functional team to identify opportunities to improve the cashiering functionality within ELMS and identify control gaps, SOD issues, etc.
2015-04	Evaluation of Neighborhood & Community Relations (NCR) Programs	Performance Audit	“Amending the Mayor’s 2015 Recommended Budget (as amended) to direct the Department of Internal Audit to work with NCR and other Coordinator departments to create a scope of work and then oversee an evaluation of NCR Programs using existing budgeted resources.”
2015-05	Data Governance and Records Management	Audit – Enterprise Wide	The objective of this audit is to evaluate the City's adherence to the Minnesota Government Data Practices Act and the Federal Government's Official Records Act. This will be done through an evaluation of the City's Data Governance program, including tone at the top, awareness, training, policies, and the efficiency and effectiveness of the City's ability to execute appropriate Records Management practices.

# 2015 Audit Plan, cont.

Project #	Project Name	Project Type	Objective
2015-6	Internal Controls Over Financial Reporting - Monitoring	Consultation	Work with City Controller to evaluate the adequacy and maturity of the continual monitoring effort around internal controls over financial reporting. This project will utilize an Urban Scholar.
2015-7	License, Permit, and Inspection Processes	Audit – Cross-Departmental	The objective of this audit is to evaluate the controls around licensing, permitting, and inspecting services that the City executes and how that activity triggers and impact downstream processes such as property tax assessments and cash collection and handling.
2015-8	Purchasing Card - Pilot Program Review	Consultation	The objective of this review of the P-Card program is for adherence to and adequacy of policies as well controls in place to monitor the ongoing execution of the P-Card program.
2015-09	Police Body Camera Privacy and Security Review	Consultation	The objective of this project is to assess the procedural and technology risks involved in collecting, transferring, storing, redacting, tagging, and provisioning body camera data in order to best understand and manage the unique risks of the two vendors being evaluated in the pilot program.
2015-10	Police Quality Assurance Program	Consultation	The objective of this consultation is to assist the MPD in establishing their internal Quality Assurance and Risk Management function.
2015-11	Police Records Management System Implementation	Consultation	The objective of this consultation is to work with the MPD to identify risks with the configuration and implementation of a new records management system.

# 2015 Audit Department Projects

Project	Description
Benchmarking	Benchmark against cities and counties that are categorically similar (population, size, climate, economic vitality, etc.) to identify audit findings that may be of interest to Minneapolis City Departments.
Findings Follow Up	Tracking and follow-up on all high and medium rated audit observations to determine if the remediation was completed and appropriately manages the identified risk.
Report Templates	Develop practical and succinct templates and tools to facilitate the work of the Audit Department and formal communications both internally and externally.
Risk Appetite	Continually enhance the City's Risk Management efforts using the International Standards Organization Risk Management framework to communicate and consult throughout the risk management process; establish a context for identifying, analyzing, evaluating, and treating risk associated with any activity, process, or function; and monitor and review risks.
Risk Assessment	The continual process of risk identification, risk analysis and risk evaluation that informs the development of the Internal Audit Plan.
Unassigned	Hours allocated to dealing with unforeseen projects or tasks.

