

**CITY OF GRAND PRAIRIE
CALENDAR YEAR 2016
INTERNAL AUDIT WORKPLAN**



CALENDAR YEAR 2016 AUDITS

Compliance Audits

- Parks and Recreation Sports Associations Contract Compliance (200 hours) - review Grand Prairie Soccer Association, Grand Prairie Boys Baseball, and Grand Prairie Youth Football Association to determine compliance with City contracts and accuracy of financial statements and reports.
- AirHogs Contract Compliance (100 hours) – review of AirHogs compliance with City contract and accuracy of financial statements and reports.
- Service Contracts (200 hours) – review two service contracts for compliance with contract requirements.
- Construction Contracts (500 hours) – review two large construction contracts for compliance with contract requirements and accurate billing.

Internal Control

- Environmental Services Cash Handling (80 hours) – review cash handling internal controls and compliance with City policies and procedures.
- Marketing/Library Cash Handling (100 hours) – review cash handling internal controls and compliance with City policies and procedures.
- Parks Department Bowles Life Cash Handling (80 hours) – review cash handling internal controls and compliance with City policies and procedures.
- Parks Department Prairie Lights Cash Handling (80 hours) – review Prairie Lights cash handling internal controls and compliance with City policies and procedures.
- Police Seizure Cash Handling (60 hours) – review internal controls over seizure cash handling and asset forfeiture process.
- Police Red Light Camera Enforcement (100 hours) – review internal controls over red light camera enforcement program.
- Public Works Department Streets Warehouse Accounts Payable and Inventory Review (100 hours) - review of the Street Division’s work order system and processes to properly control inventory.
- Fire Department Payroll (125 hours) – review of civilian and civil service payroll to ensure compliance with City timekeeping and payroll policies and procedures.

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- Library Payroll (50 hours) – review all libraries payroll to ensure compliance with City timekeeping and payroll policies and procedures.
- Parks Department Payroll (125 hours) – review all division’s payroll to ensure compliance with City timekeeping and payroll policies and procedures.
- Mileage Reimbursement (60 hours) – review city-wide mileage reimbursements for completeness, accuracy and appropriateness.
- Travel Expense Reports (80 hours) - review city-wide travel expense reports for policy compliance and inappropriate payments.

Follow-up Audits

- Police Payroll Follow-Up (80 hours) – review implementation of previous payroll audit recommendations.
- Lake Parks Cash Handling Follow-up (60 hours) – verify previous recommendations have been implemented.
- Procurement Card Lawson Implementation (80 hours) – review all departments processes post implementation.
- Purchase Order/Requisition Lawson Implementation (80 hours) – review all departments processes post implementation.

Required Audits

- Pool Fund (80 hours) - monthly audit of all investment accounts to verify accuracy of all investment activities.
- Certified Telephone Providers (100 hours) - quarterly review of payments received from CTP’s to verify accuracy of line counts reported to the PUC and determine compliance with PUC reporting regulations.
- Credit Cards (150 hours) - bi-monthly detailed review of all credit card transactions to identify incorrect transactions.
- Tax Abatements (80 hours) - annual review of the company’s tax abatement agreement to verify compliance with State and City regulations.
- SEMAP (30 hours) - annual self-assessment review of Section 8 per HUD requirements.

CALENDAR YEAR 2016 AUDITS

- Seizure Fund (50 hours) - annual review of State Seizure fund revenue and expenditure transactions to verify compliance with State regulations.
- PID Audits (150 hours) - the City Council Finance and Government Committee has requested Internal Audit perform two PID audits each year, one small and one large.
- Review of hotel/motels room tax (500 hours) - verify the accuracy of occupancy tax payments made to the city and assist with the Police Department's crime free multi-housing initiative.

Risk Assessment

City-wide risk assessment (250 hours) – Review each department's risk of loss based on factors such as liquidity and value of assets, internal control structure, length of time since previous audit, etc.