



Finance Department – Internal Audit

DATE: January 25, 2021

TO: HONORABLE MAYOR JERRY DYER
COUNCIL AUDIT SUBCOMMITTEE
THOMAS ESQUEDA, CITY MANAGER

THROUGH: MICHAEL LIMA, Finance Director/City Controller

FROM: KRITI AGRAWAL, Principal Internal Auditor

SUBJECT: Calendar Year 2020 Annual Citywide Risk Assessment Rollover

Internal Audit released the Annual Citywide Risk Assessment for Calendar Year (CY) 2020 on 12/30/2019. Due to the Coronavirus Pandemic, the Internal Audit unit was tasked with overseeing the review and approval of CARES funding to the City’s departments. In addition to the extra assignment, Internal Audit completed the following audits in CY 2020 –

1. Public Works – Consultant Services and Project Management
2. Fire Department – Payroll Audit

The remaining audits originally planned in CY 2020 and Annual Citywide Risk Assessment for Fiscal Year will need to be rolled over into CY 2021.

CY 2020 Audit Plan:

Work Plan Item No.	Risk Score	Activity Group Audit	Audit Objectives
1	81	Public Works - Consultant Services and Project Management*	Limited scope audit of policies and procedures
2	68	Fire Department - Business & Fiscal Services	Payroll process and overtime audit
3	57	Follow-up Review: Planning & Development - Parking Services	Follow up review of recommendations given in the 2019-01 Transitional Review of Parking Services audit
4	82	Transportation Department - Administration	Grant management process and close out review

Updated Audit Work Plan for CY 2021:

Work Plan Item No.	Risk Score	Activity Group Audit	Audit Objectives
1	57	Follow-up Review: Planning & Development - Parking Services	Follow up review of recommendations given in the 2019-01 Transitional Review of Parking Services audit
2	71	Follow-up Review: Police - Administration	Follow up review of recommendations given in the 2019-03 Police Department Payroll and Work Permits audit
3	82	Transportation Department - Administration	Grant management process and close out review
4	N/A*	Citywide - Cash Handling	Identify and evaluate the City's internal controls over cash handling practices

*The selected audit is not reflected in the risk assessment. The Internal Audit Unit decided to include it in the current audit plan based on input from stakeholders.

I am available to answer any questions that you might have regarding the Risk Assessment or this work plan.

CC: Georgeanne White, Assistant City Manager
 Gregory Barfield, Assistant City Manager
 Francine Kanne, Assistant City Manager
 Vanessa Bryant, Internal Auditor
 Liliana Vidrio Flores, Internal Auditor