

**CITY OF PHOENIX
CITY AUDITOR DEPARTMENT
PROPOSED FY 2020/2021 AUDIT PLAN**

DEPARTMENT	PROJECT TITLE	PRELIMINARY SCOPE
<i>Aviation</i>		
Contract Audit - Covenant Aviation Security LLC	Determine compliance with contract terms and adequacy of contract monitoring.	
Contract Audit - G4S Secure Solutions (USA) Inc	Determine compliance with contract terms and adequacy of contract monitoring.	
Direct Charges to Aviation Fund - EOD	Determine that charges from EOD to the Aviation fund are in compliance with FAA regulations.	
Direct Charges to Aviation Fund - FIN	Determine that charges from Finance to the Aviation fund are in compliance with FAA regulations.	
Fixed Based Operator - DBRT	Determine compliance with rent and fuel flowage agreements.	
IT General Controls - Automated Systems	Evaluate organizational management, information security, computer operations, and change management. Scope includes systems supported by non-IT division staff.	
Part 139 Training Analysis	Management Service to review training records for FBO fuel handlers, fire fighters, and Aviation to ensure files are up to date and accurate for the annual FAA inspection.	
Silvercar & Car Sharing Companies	Ensure Silvercar and car sharing companies are in compliance with City Code 4-67 and 4-68.	
T3 - Food Concessions	Review concession contracts and gross sales reported to ensure compliance with contract terms.	
T3 - Retail Concessions	Review concession contracts and gross sales reported to ensure compliance with contract terms.	

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City Auditor

Audit Planning for FY 2021-22	Perform risk assessments and research to develop FY 2020-21 audit plan.
External Federal Single Audit - BKD LLP	Manage the external auditor contract to conduct the annual Federal Single Audit of grant funds.
External Financial Audits - BKD LLP	Manage the external auditor contract to conduct the City's annual financial audits.
Process Review - Annual User Fees	Evaluate ways to improve the annual process, including identifying fees that should be removed/added to the process, wp standards, and developing consistent schedules for department distribution.
Quality Control Review	Conduct annual review of department's compliance with Government Auditing Standards.

City Clerk

Record Retention Policy Review	Verify that the City's retention schedule aligns to the retention schedule published by the Arizona Secretary of the State.
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City Manager

Annual User Fee Review	Conduct high-level analytical review of user fees for reasonableness and to project recovery rates.
Integrity Line Administration	Perform Integrity Line administrative tasks and provide reports and updates to the Integrity Committee.
Integrity Line Investigations	Perform investigations assigned to the City Auditor by the Integrity Committee; these investigations are smaller in nature and do not warrant their own project.

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City Wide

City of Phoenix Open Data Validation	Validate datasets to ensure that the Phoenix Open Data Portal is accurate.
Citywide Inventory	Review inventory controls and processes to ensure compliance with City policies.
Cloud Computing Controls	Review departments' use of cloud computing services. Evaluate service level management, cybersecurity, and the City's data rights.
Collection Agency Management	Review contract monitoring and performance measures to ensure collection agencies comply with contract terms.
Continuity of Operations Planning - Pandemic Response	To evaluate that COOP plans addressed the event of a prolonged quarantine, where the gaps were, and what improvements can be made to COOP content, testing, and updating.
Continuous Review of Cash	Monitor, analyze, and test activity in cash accounts maintained by departments.
Continuous Review of Expenditures	Perform ongoing testing of citywide expenditure transactions based on fluctuation analysis and other analytical methods.
Continuous Review of Payment Card Cybersecurity Events	Validate that significant events within the PCI environment are adequately controlled by technical staff.
Continuous Review of Payroll	Perform ongoing testing of citywide payroll transactions based on fluctuation analysis and other analytical methods.
Follow-Up on Medium Recommendations	Follow-up on audit recommendations closed by departments to ensure implementation.
PCI Self-Assessment	Validate compliance with Payment Card Industry Data Security Standard requirements for all departments conducting credit card transactions.
Physical Security of Downtown Facilities	Evaluate physical security controls to major downtown facilities, including the adequacy of alarm, CCTV, and physical barrier controls.
Remote Access Controls	Validate remote access controls such as user account management, authentication, network access controls (device that is remoting-in is secure), and multi-factor authentication.

DEPARTMENT	PROJECT TITLE	PRELIMINARY SCOPE
<i>Equal Opportunity</i>		
EOD Investigation Process Follow-Up		Follow-up to EOD Investigation Process Audit which identified issues with investigation documentation, supervisory review, file maintenance, and timeliness.
<i>Finance</i>		
Monthly Financial Report Attestation		Conduct high level review of City's Monthly Financial Report presented to Mayor and City Council.
Warrant Pickup Controls		Determine if adequate controls exist for the warrant distribution process.
Year-End Review of Monthly Financial Report		Review for material changes in financial data presented in the Monthly Financial Report and reconcile to the City's audited financial statements.
<i>Fire</i>		
Fire CAD Replacement System Implementation		Determine that key system controls are required, designed, tested, and implemented.
Operations Center – Dispatch Center		Review general operation and management controls for program efficiency and effectiveness.
<i>Housing</i>		
Contract Audit - Quadel Consulting		Determine compliance with contract terms and adequacy of contract monitoring.
<i>Human Services</i>		
General Contract Review		Determine compliance with procurement policies and adequacy of contact monitoring.

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Information Technology

Data Carrier Expenditures	Review contract performance measures and monitoring to ensure compliance with contract terms.
Disaster Recovery Planning - Risk Assessment	Evaluate the City's ability to respond to an outage of a critical information system supported by ITS.
IT Asset Management	Evaluate IT asset management for governance, lifecycle management, linkage to IT strategic and operational plans, inventory management, and asset removal.
IT General Controls - Regional Wireless Cooperative	Evaluate organizational management, information security, computer operations, and change management.

Library Department

Contract Audit - Library	Determine compliance with contract terms and adequacy of contract monitoring.
Information Systems Risk Assessment	Review IT general control risks including organizational management, information security, computer operations, and change management.

Neighborhood Services

Contract Audit - Maintenance and Repair Contracts	Determine compliance with contract terms and adequacy of contract monitoring.
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Parks & Recreation

Cash Handling	Determine adequacy of controls over cash handling of funds collected.
Payroll Processing	Review payroll processes to ensure compliance with policies and procedures.

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Planning & Development

Payroll Processing	Review payroll processes to ensure compliance with policies and procedures.
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SHAPE PHX System Implementation	Determine that key system controls are required, designed, tested, and implemented.
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User Fee Model - Planning and Development Department	Ensure that assumptions and document sources support the newly developed user fee cost model.
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Police

Application Controls - IA Pro	Evaluate input, processing, and output controls as well as system configuration (use of full feature-set) and consistency by staff.
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Body-worn Camera System Controls	Evaluate system controls including asset management, access management, and overall security. Evaluate management controls including cataloging, redaction, and removal of data.
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Case Management Review - Vehicular Crimes Unit	Evaluate case management procedures for detectives of the identified unit, as well as supervisory quality control
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Jail Billing and Process Improvement Review	Review the process and intergovernmental agreement for Maricopa County Sheriff's Office billing jail charges to the City. Identify potential areas of overbilling and ways to monitor billing.
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Off-Duty Program Review	Review off-duty activities to ensure compliance with department policy.
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PSB Data Accuracy and Operational Review	Validate accuracy of data used in Team Blue reporting. Review the Professional Standards Bureau's process and identify weaknesses.
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Public Transit

Contract Audit - MV Public Transportation

Determine compliance with contract terms and adequacy of contract monitoring.

Contract Audit - Public Transportation Cleaning

Determine compliance with contract terms and adequacy of contract monitoring.

Contract Audit - Valley Metro RPTA Vanpool

Determine if controls are in place to ensure compliance with federal requirements and compliance with the contract.

Public Works

Contract Audit - Solid Waste

Determine compliance with contract terms and adequacy of contract monitoring.

Retirement Systems

COPERS Process Testing

Determine that the City of Phoenix Employees' Retirement System (COPERS) has adequate internal controls and that transactions are completed accurately.

PensionGold Replacement System Implementation

Determine that key system controls are required, designed, tested, and implemented.

Street Transportation

Privacy Controls - Information Management Plans

Review the department's information management plans to ensure they identify all personal information collected by the department and that appropriate privacy controls are in place.

DEPARTMENT	PROJECT TITLE	PRELIMINARY SCOPE
<i>Water Services</i>		
JOC Contracts		Evaluate JOC project pricing, contract monitoring, and administration processes.
Wastewater Collection Lift Stations		Ensure that lift stations are properly maintained.
Water Services - Grievance Process		Ensure employees and the Water Services Department management teams comply with the Unit 2 Memorandum of Understanding.
Water Treatment Chemical Contract Review		Evaluate the effectiveness of contract monitoring over chemical contracts.
