

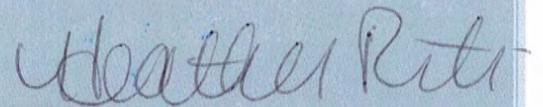
Audit Project #11-00:

# 2011-2013 Audit Schedule

Based on the Results of the 2010  
Citywide Risk Assessment

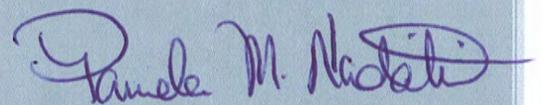
Office of the City Auditor and Clerk  
Internal Audit

Prepared by:



Heather Riti, MPA, CIA, CGAP  
Senior Internal Auditor

Reviewed and Approved by:



Pamela M. Nadalini  
City Auditor and Clerk

You can obtain copies of this report by contacting us at:

**Office of the City Auditor and Clerk**

1565 1<sup>st</sup> Street  
Sarasota, FL 34236

(941) 954-4135

Or download and view an electronic copy by visiting:

[www.sarasotagov.com](http://www.sarasotagov.com)



**OFFICE OF THE CITY AUDITOR AND CLERK**  
**Internal Audit Division**

**Date:** January 21, 2011

**To:** Mayor Kelly Kirschner, Vice Mayor Fredd "Glossie" Atkins, Commissioner Richard Clapp, Commissioner Suzanne Atwell, and Commissioner Terry Turner

**From:** Pamela M. Nadalini, City Auditor and Clerk 

**Subject:** Audit Project #11-00: 2011- 2013 Audit Schedule

---

Attached for your information and review is a copy of the 2011-2013 Audit Schedule.

If you have any questions, please do not hesitate to contact me at (941) 954-4169.

Attachment(s):

Audit Project #11-00

c: Robert Bartolotta, City Manager  
Robert Fournier, City Attorney  
Heather Riti, MPA, CIA, CGAP, Senior Internal Auditor  
File



**OFFICE OF THE CITY AUDITOR AND CLERK**  
**Internal Audit Division**

**Date:** January 21, 2011  
**To:** Robert Bartolotta, City Manager  
**From:** Pamela M. Nadalini, City Auditor and Clerk   
**Subject:** Audit Project #11-00: 2011-2013 Audit Schedule

---

Attached for your information and review is a copy of the 2011-2013 Audit Schedule.

If you have any questions, please do not hesitate to contact me at (941) 954-4169.

Attachment(s):

Audit Project #11-00

c: Robert Fournier, City Attorney  
Marlon Brown, Deputy City Manager  
Christopher Lyons, CPA, CGFO, CPFO, Director, Financial Administration  
Heather Riti, MPA, CIA, CGAP, Senior Internal Auditor  
File

## BACKGROUND AND INTRODUCTION

The City of Sarasota's Internal Audit Division is an independent and objective assurance and consulting activity designed to add value and improve the City of Sarasota's operations. It helps the City accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Audits are scheduled based on the results of the annual risk assessment to allow Internal Audit to focus its limited resources on the highest priority areas. The Audit Schedule is a rolling schedule that spans three years and is subject to change due to changes in risks and/or the organizational environment, or when an individual requests that a particular area be audited that Internal Audit has determined is a significant area of risk. Internal Audit considers all requests or suggestions for audits and will add an area to the Audit Schedule if the risk is deemed to be sufficient enough to warrant a change to the schedule. Extra time is budgeted into the Audit Schedule to allow for flexibility in performing unexpected audits, investigations, consulting (non-audit) services, etc.

Scheduled projects and audits may be deferred to future years if other projects become a higher priority based on a current assessment of risk. Projects may also be eliminated based on a variety of circumstances, including scope limitations or a current assessment that the risk level assessed previously has declined (or internal controls have improved). If a project continues into a new fiscal year, the number of the audit is changed to the current year.

The three-year Audit Schedule, as determined by the results of the 2010 Citywide Risk Assessment, appears on the following pages.

## 2011 AUDIT SCHEDULE

# Audit Schedule

2011

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Components	Auditor	Est. Hours	Project Status	Notes
2011	11-00	2011-2013 Audit Schedule	N/A	Update three-year rolling audit schedule based on results of annual Risk Assessment.	Research/ Special Project	Administrative	Heather Riti	20	Complete	
2011	11-01	Internal Audit Website- Administrative Project	City Auditor and Clerk	Develop content for and oversee implementation of website pages for the Internal Audit Division.	Research/ Special Project	Administrative	Heather Riti	40	Complete	Website launched 12/30/10
2011	11-02A	2010 Citywide Risk Assessment	All	Facilitate annual risk assessment process to document updates to risk/control matrices; evaluate and prioritization of citywide risk.	Risk Assessment	Risk Assessment	Heather Riti	250	Complete	
2011	11-02B	2010 Risk Assessment Employee Survey Results Report	All	Administer Risk Assessment Employee Survey; compile citywide results and prepare survey results report.	Risk Assessment	Risk Assessment	Heather Riti	50	Complete	
2011	11-03A	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Complete	Issued to City Commission and Management.
2011	11-03B	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Complete	Issued to Management only.
2011	11-03C	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Not Yet Started	Issue to City Commission and Management.
2011	11-03D	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Not Yet Started	Issue to Management only.
2011	11-04	Continuity of Operations Plan (COOP)	All	Review business continuity/ disaster planning process and evaluate extent of citywide preparedness.	Audit	Operational, IT	Heather Riti	300	Not Yet Started	Deferred from last year at Management's request
2011	11-05	Contract Oversight: Robert L. Taylor Community Complex	N/A	Review internal controls in place over contract oversight for the design and construction of the building. Determine areas of non-compliance with contract.	Audit	Financial, Operational, Compliance, IT	Heather Riti	400	Not Yet Started	
2011	11-06	City Purchasing Cards	All	Review design and effectiveness of controls over purchase card administration and their appropriateness/ adequacy. Determine purchase card holders' compliance with the City policy.	Audit	Financial, Compliance	Heather Riti	200	Not Yet Started	Audit begins January 26

# Audit Schedule

2011

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Components	Auditor	Est. Hours	Project Status	Notes
2011	11-07	Travel Expenses	All	Review employee compliance with the City's travel policy and appropriateness of expenses.	Audit	Compliance, Financial	Heather Riti	300	Not Yet Started	
2011	11-08	Citywide Contract Management	All	Review the City's contract management process which includes planning, contract formation, administration, record-keeping and close-out.	Audit	Operational	Heather Riti	400	Not Yet Started	
2011	11-09	Follow-up to Lessee Insurance Audit #08-01	Financial Administration	Follow-up to Lessee Insurance Compliance Audit #08-01.	Audit	Operational	Heather Riti	150	Not Yet Started	Deferred from last year
2011	11-10	Central Records Internal Controls	City Auditor and Clerk	Review design and effectiveness of internal controls listed by the division during the 2010 Risk Assessment.	Audit	Operational, Financial, IT	Heather Riti	200	Not Yet Started	
2011	11-11	2011 Citywide Risk Assessment	All	Facilitate annual risk assessment process to document updates to risk/control matrices; evaluate and prioritization of citywide risk.	Risk Assessment	Risk Assessment	Heather Riti	300	Not Yet Started	
2011	11-12	Summer Youth Programs	N/A	Review internal controls in place over administration of the Summer Youth Programs.	Audit	Financial, Operational	Heather Riti	200	Not Yet Started	
2011	TBD2011-01	Reserved Time for Internal Audit Quality Improvement Program	N/A	Perform quality reviews of audit work and develop/enhance audit processes to improve efficiency and ensure compliance with audit standards.	Research/Special Project	Administrative	Heather Riti	40	Not Yet Started	
2011	TBD2011-02	Reserved Time for Investigations, Consulting Services, Unexpected audits, Research	N/A	Conduct unplanned investigations, audits, reviews, consulting, research, etc.	Research/Special Project	Operational, Financial, Compliance, IT, Investigation, Consulting	Heather Riti	100	Not Yet Started	

## 2012 AUDIT SCHEDULE

# Audit Schedule

2012

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Components	Auditor	Est. Hours	Project Status	Notes
2012	12-00	2012-2014 Audit Schedule	N/A	Update three-year rolling audit schedule based on results of annual Risk Assessment.	Research/ Special Project	Operational	Heather Riti	20	Not Yet Started	
2012	12-01	FYE 2011 Citywide Inventory	All	Review inventory counting procedures, observe the annual inventory counts and perform re-counts of selected samples.	Audit	Operational, Financial, IT	Heather Riti	200	Not Yet Started	
2012	12-02	2012 Citywide Risk Assessment	All	Facilitate annual risk assessment process to document updates to risk/control matrices; evaluate and prioritization of citywide risk.	Risk Assessment	Risk Assessment	Heather Riti	300	Not Yet Started	
2012	12-03A	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Not Yet Started	Issue to City Commission and Management.
2012	12-03B	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Not Yet Started	Issue to Management only.
2012	12-03C	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Not Yet Started	Issue to City Commission and Management.
2012	12-03D	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Not Yet Started	Issue to Management only.
2012	12-04	Follow-up to Continuity of Operations Plan (COOP) Audit #11-04	All	Follow-up to Continuity of Operations Plan (COOP) Audit #11-04.	Audit	Operational, Financial, IT	Heather Riti	150	Not Yet Started	
2012	12-05	Housing Grant Management	Neighborhood and Development Services	Review design and effectiveness of controls in the OHCD Division with an emphasis on grant management oversight.	Audit	Operational, Financial, IT	Heather Riti	300	Not Yet Started	
2012	12-06	Follow-up to Travel Expenses Audit #11-07	All	Follow-up to Travel Expenses Audit #11-07	Audit	Operational, Financial	Heather Riti	150	Not Yet Started	
2012	12-07	Follow-up to FMS Administration Audit #10-07	Financial Administration	Follow-up to FMS Administration Audit #10-07.	Audit	Operational, IT	Heather Riti	150	Not Yet Started	

# Audit Schedule

2012

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Components	Auditor	Est. Hours	Project Status	Notes
2012	12-08	Follow-up to City Procurement Card Audit #11-06	All	Follow-up to City Procurement Card Audit #11-06.	Audit	Operational, Financial	Heather Riti	150	Not Yet Started	
2012	12-09	Building Permit Process	Neighborhood and Development Services	Review design and effectiveness of internal controls over the building permit process.	Audit	Operational, Financial, IT	Heather Riti	300	Not Yet Started	
2012	12-10	Parking Operations	Sarasota Police Department	Review design and effectiveness of internal controls over the Parking Division.	Audit	Operational, Financial, IT	Heather Riti	300	Not Yet Started	
2012	TBD2012-01	Reserved Time for Internal Audit Quality Improvement Program	N/A	Perform quality reviews of audit work and develop/enhance audit processes to improve efficiency and ensure compliance with audit standards.	Research/Special Project	Administrative	Heather Riti	100	Not Yet Started	
2012	TBD2012-02	Reserved Time for Investigations, Consulting Services, Unexpected audits, Research	N/A	Conduct unplanned investigations, audits, reviews, consulting, research, etc.	Research/Special Project	Operational, Financial, Compliance, IT, Investigation, Consulting	Heather Riti	600	Not Yet Started	

## 2013 AUDIT SCHEDULE

# Audit Schedule

2013

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Components	Auditor	Est. Hours	Project Status	Notes
2013	13-00	2013-2015 Audit Schedule	N/A	Update three-year rolling audit schedule based on results of annual Risk Assessment.	Research/ Special Project	Operational	Heather Riti	20	Not Yet Started	
2013	13-01	Follow-up to Citywide Contract Management Audit #11-08	All	Follow-up to Citywide Contract Management Audit #11-08.	Audit	Operational, Financial, IT	Heather Riti	150	Not Yet Started	
2013	13-02	2013 Citywide Risk Assessment	All	Facilitate annual risk assessment process to document updates to risk/control matrices; evaluate and prioritization of citywide risk.	Risk Assessment	Risk Assessment	Heather Riti	300	Not Yet Started	
2013	13-03A	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Not Yet Started	Issue to City Commission and Management.
2013	13-03B	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Not Yet Started	Issue to Management only.
2013	13-03C	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Not Yet Started	Issue to City Commission and Management.
2013	13-03D	Remedial Action Update	All	Review status of implementation of prior audit recommendations for all outstanding recommendations citywide.	Status of Open Items Report	Status Update	Heather Riti	50	Not Yet Started	Issue to Management only.
2013	13-04	Payroll Operations	Financial Administration	Review design and effectiveness of internal controls noted by the division during the 2012 Risk Assessment.	Audit	Operational, Financial, IT	Heather Riti	300	Not Yet Started	
2013	13-05	Building Inspections Process	Neighborhood and Development Services	Review design and effectiveness of internal controls noted by the division during the 2012 Risk Assessment.	Audit	Operational, Financial, IT	Heather Riti	300	Not Yet Started	
2013	13-06	Follow-up to Central Records Internal Controls Audit #11-10	City Auditor and Clerk	Follow-up to Central Records Internal Controls Audit #11-10.	Audit	Operational, Financial, IT	Heather Riti	150	Not Yet Started	
2013	13-07	Uniform Services Division Internal Controls	Sarasota Police Department	Review design and effectiveness of internal controls over the Uniform Services Division.	Audit	Operational	Heather Riti	300	Not Yet Started	

# Audit Schedule

2013

FY	Audit #	Audit Name	Department	Preliminary Audit Description	Project Type	Audit Components	Auditor	Est. Hours	Project Status	Notes
2013	13-08	Follow-up to Parking Operations Audit #12-10	Sarasota Police Department	Follow-up to Parking Operations Audit #12-10.	Audit	Operational, Financial, IT	Heather Riti	150	Not Yet Started	
2013	13-09	Bobby Jones Golf Club Operations	Public Works	Review internal controls in place over operations at Bobby Jones Golf Club.	Audit	Operational, Financial, IT	Heather Riti	300	Not Yet Started	
2013	TBD2013-01	Reserved Time for Internal Audit Quality Improvement Program	N/A	Perform quality reviews of audit work and develop/enhance audit processes to improve efficiency and ensure compliance with audit standards.	Research/Special Project	Administrative	Heather Riti	100	Not Yet Started	
2013	TBD2013-02	Reserved Time for Investigations, Consulting Services, Unexpected audits, Research	N/A	Conduct unplanned investigations, audits, reviews, consulting, research, etc.	Research/Special Project	Operational, Financial, IT	Heather Riti	600	Not Yet Started	