

**PROPOSED FISCAL YEAR 2013
ANNUAL AUDIT PLAN**

NOVEMBER 2012



**CITY AUDITOR'S OFFICE
CITY OF GAINESVILLE, FLORIDA**

City of
Gainesville

Inter-Office Communication

November 26, 2012

TO: Audit, Finance and Legislative Committee
Mayor Craig Lowe, Chair
Mayor-Commissioner Pro Tem Lauren Poe, Member

FROM: Brent Godshalk, City Auditor

SUBJECT: Proposed Fiscal Year 2013 Annual Audit Plan

Recommendation

The Audit, Finance and Legislative Committee submit the City Auditor's Proposed Fiscal Year 2013 Annual Audit Plan to the City Commission for approval by resolution.

Explanation

Resolution 970187, City Auditor Internal Responsibilities and Administrative Procedures, Section 4 (b) requires the City Auditor to submit an Annual Audit Plan to the City Commission for approval. The process of preparing the Annual Audit Plan includes defining auditable units, obtaining input from City Commissioners and Charter Officers, evaluating information gained from previous audits and assessing the relative risks involved in different City programs and operations.

Each of the requested projects is weighed against other planned or required projects resulting in Exhibit A, which represents a compilation of proposed audits for the City Auditor's work plan for Fiscal Year 2013. Audits are classified into the following categories:

- Revenue/Cost Containment Audits
- Operational Audits
- Compliance Audits
- Follow-up Audits
- Other Projects

We request that the Committee recommend the City Commission approve our Fiscal Year 2013 Annual Audit Plan by resolution.

RESOLUTION NO. 120574

PASSED December 20, 2012

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA RELATING TO APPROVING AND ADOPTING THE ANNUAL AUDIT PLAN FOR THE OFFICE OF THE CITY AUDITOR FOR THE PERIOD OCTOBER 1, 2012 THROUGH SEPTEMBER 30, 2013

WHEREAS, formal responsibilities and administrative procedures for the Office of the City Auditor were established by City Commission Resolution 970187 on August 11, 1997; and

WHEREAS, such procedures require the development of an annual audit plan in order to ensure adequate audit coverage during the period;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA:

Section 1. That the City Auditor is authorized to carry out the audits and other projects as described in the ANNUAL AUDIT PLAN attached hereto as EXHIBIT A.

Section 2. This Resolution shall take effect immediately from and after its adoption in accordance with the provisions of the Charter of the City of Gainesville, and it is accordingly so resolved.

PASSED AND ADOPTED this 20th day of December 2012

Craig Lowe, Mayor

Approved as to Form and Legality

Nicolle Shalley, City Attorney

ATTEST:

Kurt M. Lannon, Clerk of the Commission

EXHIBIT A

CITY OF GAINESVILLE OFFICE OF THE CITY AUDITOR FISCAL YEAR 2013 ANNUAL AUDIT PLAN

Revenue/Cost Containment Audits

Budgeted Revenue Estimates
Combined Communication Center Expenses (in progress)
Stormwater Management Utility Revenues (in progress)
Regional Transit System Revenues/Expenses

Operational Audits

CDBG/HOME Funds
Payroll System (in progress)
GRU Purchasing Process
GRU Rebate Programs
GPD Property and Evidence Custody

Compliance Audits

CRA Capital Project Contracts
Miscellaneous Cash Receipts and Expenditures

Follow-up Audits

Affirmative Action Program
GFR Inspection Fees
GPD Overtime
GRUCOM Revenues
GRU Information Technology Disaster Recovery
GRU Capital Project Contracts
GRU Solar Feed In Tariff Application Process
Housing Performance Measures
Ironwood Golf Course Revenues
Landlord Permit Revenues and Driveway Parking Plans
Miscellaneous Cash Receipts – Downtown Festival & Arts Show Financial Controls
Solid Waste Collection Fees
2006 Pay Study

Other Projects

City Commission and Management Referrals/Special Projects
External Audit Coordination
Audit, Finance and Legislative Committee Administration