

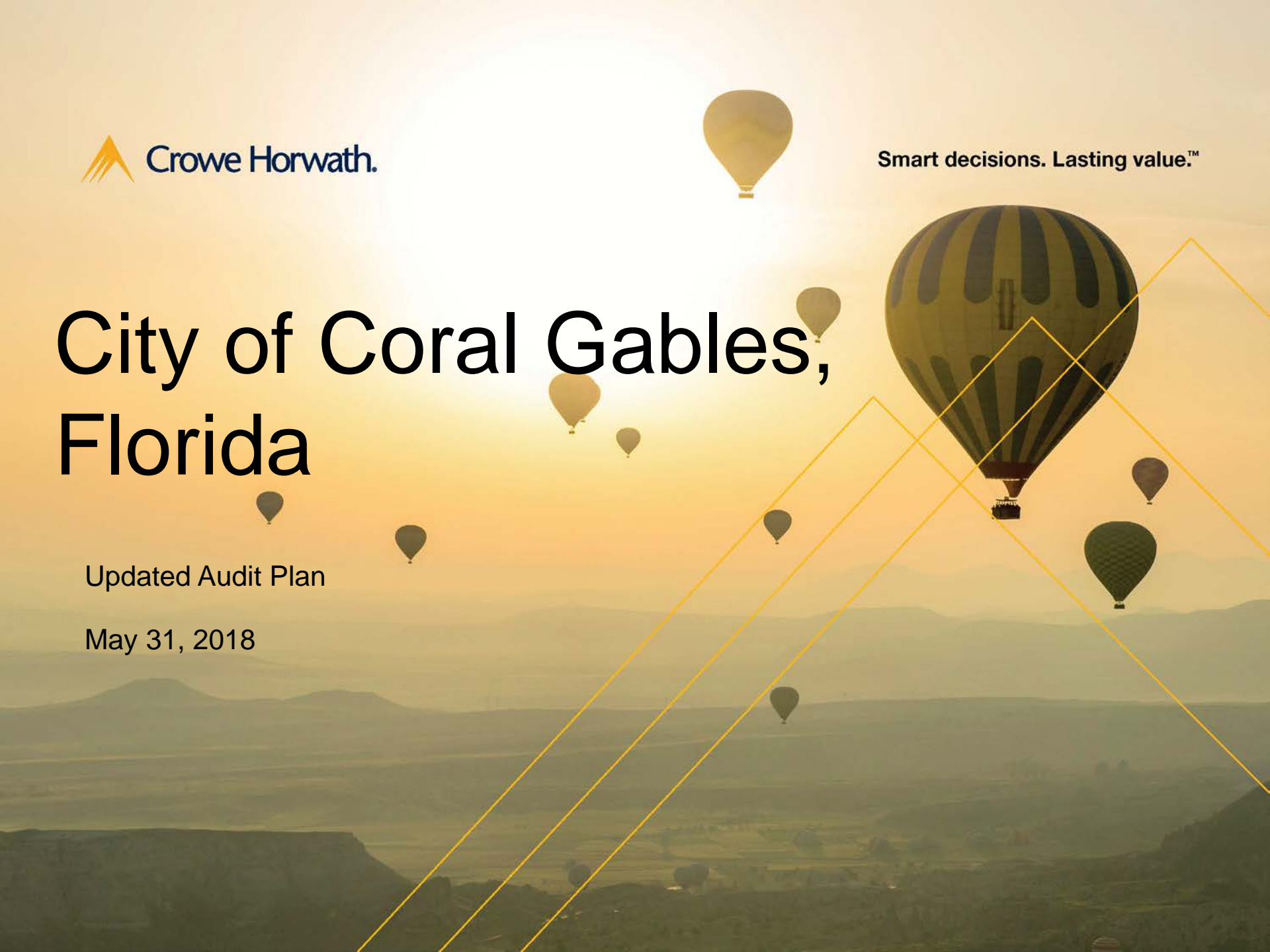


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City of Coral Gables, Florida

Updated Audit Plan

May 31, 2018



Audit Plan

- The slides that follow reflect:
 - Actual hours incurred to date for year one and year two of the three year contract
 - Projected hours to complete audits in progress
 - Planned future audits for the remainder of year two and year three based upon audit requests from management as well as the planned audits contemplated in the original audit plan from January 2017 which was updated in May 2017

Actual Hours Incurred – Year One (Updated 5.31.18)

Project Name	Description	Hours
Information Technology	Network and Data Security: Perform tests related to the technical, physical and administrative controls over the physical security of data centers, the logical security of databases. Determine whether information housed on the City's systems is maintained in a secure manner. Penetration Testing; Conduct tests to evaluate the strengths of all security controls on the City's computer systems. These tests will examine procedural and operational controls as well as technological controls.	320
Cash Management	Review and document policies and procedures related to revenue collections throughout the City. Determine if there are gaps in the process which present inefficiencies or control weaknesses. Perform tests of transactions to determine effectiveness. Determine where gaps in controls exist and provide recommendations for improvement.	520
User Access Controls	Review and document current user access related to financial systems and the users ability to record, modify and view transactions.	50
Public Works	Review and document procedures related to Public Works which includes development services, Facilities, Utilities, Sanitation, Landscape Services, and Engineering. Review and test transactions related to the processing of applications for compliance with applicable laws and regulations as well as policies and procedures. Review procedures and determine areas where there could be improvements.	39
Payroll and Human Resources	Review and document policies and procedures related to processing payroll, employee benefits, hiring and termination activities. Review and test transactions, including open enrollment, Cobra, availability of supporting documentation, flexible spending and payroll taxes, insurance etc. Inquire about recent changes to the organization and effects on current operations. Determine where gaps in controls exist and provide recommendations for improvement.	160
Total Hours		1,079

Actual Hours Incurred and Remaining Hours to Complete – Year Two (Updated 5.31.18)

Project Name	Description	Hours
Information Technology	Internal Penetration Testing: Conduct tests to evaluate the strengths of all security controls on the City's computer systems. These tests will examine procedural and operational controls as well as technological controls over the systems.	166
Fuel and Fleet	Review and document policies and procedures related to fleet management, fuel consumption, and the procurement of fleet vehicles. Upon review of these documents, determine if there any gaps within the process that present inefficiencies. Test the controls in place over the management of vehicles within fleet to ensure that they are effective. Test controls in place over fuel usage to ensure than it is appropriately authorized and limited to valid business purposes.	132
Procurement/Disbursements	Review and document policies and procedures related to procurement, disbursements, and the overall payment process. Determine if there are gaps in the process which present inefficiencies. Test contracts and disbursement transactions to ensure proper approval, documentation, segregation of duties, etc. Determine where gaps in controls exist and provide recommendations for improvement. Perform analytics on the population of disbursements.	169
Parks and Recreation (project started in year 2 but put on hold)	Review and document policies and procedures related to the decentralized activities around the City's recreational supplies and equipment. Review and test transactions related to the processing of disbursements as well as operational procedures. Determine where gaps in controls exist and provide recommendations for improvement.	14
Development Services	Assess aspects of the Development Services area, including permitting activities to determine the integrity and compliance of the processes with City Code and applicable regulations. Determine areas where improvements can be made in the process to streamline the process and also provide better customer services to residents.	100
Procurement Card/Gas Cards	Review and document policies and procedures related to procurement and gas cards throughout the City. Determine if there are gaps in the process which present inefficiencies or inconsistent processes depending on Department. Test transactions to ensure proper approval, documentation, segregation of duties, etc. Determine where gaps in controls exist and provide recommendations for improvement and perform analytics on overall population.	120
Service Addresses	Review of Waste Collection Services billing addresses.	150
Towing Services	Review of Towing Services contract for compliance.	140
Total Hours		991

Recommended Audit Plan – Year Three (Updated 5.31.18)

Payroll and Human Resources Wrap Up	Finalize audit	15
Parks and Recreation (project started in year 2 but put on hold)	Review and document policies and procedures related to the decentralized activities around the City's recreational supplies and equipment. Review and test transactions related to the processing of disbursements as well as operational procedures. Determine where gaps in controls exist and provide recommendations for improvement.	85
Public Works (project started in year 1 but put on hold)	Review and document procedures related to Public Works which includes development services, Facilities, Utilities, Sanitation, Landscape Services, and Engineering. Review and test transactions related to the processing of applications for compliance with applicable laws and regulations as well as policies and procedures. Review procedures and determine areas where there could be improvements.	45
Settlements	Assess the policies and procedures around how the City processes and disburses settlements. Determine areas where controls can be strengthened and improved.	60
Granada Pro Shops	Financial review of revenues taken as per contract with the Biltmore Hotel for all Pro Shop sales at the Granada Golf course.	120
Follow Up Procedures	Perform follow up procedures on areas previously revised to determine the status of recommendations.	120
TBD	Hold of hours for special projects in year 3.	279
Total Hours		724