

**City Auditor’s Office  
FY 2023 Audit Schedule  
PLANNED AUDITS**

**FY2023**

**Carryover Audits:**

1. Cybersecurity & Network Vulnerability Assessment.....25 hours

**Objective:**

Hire a consultant to assess and test the City’s Cybersecurity practices and network vulnerability.

2. Graffiti Removal.....500 hours

**Objective:**

- To evaluate the effectiveness and efficiency of the City’s Graffiti education outreach, enforcement, and abatement program.

3. Procurement Contract Administration .....300 hours

**Objective:**

- Evaluate the City’s contract administration for effectiveness and efficiency to include compliance with signature and insurance requirements of vendors, records management, timeliness of renewals and vendors operating outside of contract timeframes.

4. Stimulus Funds including the American Rescue Plan.....800 hours

**Objective:**

- Evaluate the American Rescue Plan programs for compliance to funding requirements and programs effectiveness and efficiency.

**Annual Audits:**

5. Annual Follow up ..... 500 hours

6. External Audit Assistance .....300 hours

**Audits per Risk Assessment & Council/Management requests:**

7. APA Comparative Cost Analysis (non-audit service)..... 200 hours

**Objective:**

- Provide a high level analysis of like kind local governments in Virginia to provide comparative cost structure information for a range of service areas.

8. Continuous Auditing .....700 hours

**Objective:**

- To compile and produce a report of the following activities and test for exceptions. (other reports may also be developed)
  - Leave in excess of limits – Floating Holiday, Holiday, FMLA
  - Employee/Vendor matching
  - Overtime Earners greater than 1,040 hours per calendar year
  - Analysis of highest paid vendors
  - Separated Employees paid more than 2 weeks after separation date
  - Separated Employees with Active Directory System Access
  - Duplicate Payments
  - Active Vendors without payment activity in prior 18 months.
  - PCard Testing

9. Cybersecurity & Network Vulnerability Assessment.....200 hours

**Objective:**

- Hire a consultant to assess and test the City’s Cybersecurity practices and network vulnerability.

10. DIT Disaster Recovery.....700 hours

**Objective:**

- Evaluate the data backup and contingency planning controls to determine if they provide reasonable assurance that critical information processing could be restored in the event of a disaster.

11. DPU Billing and Collection.....800 Hours

**Objective:**

- Evaluate the adequacy of controls used for the utilities’ billings and collections.

12. DPU Street Lights Utility Maintenance.....600 hours

**Objective:**

- To evaluate the expenditures, efficiency, effectiveness and maintenance of street lights.

13. Finance Bank Reconciliations..... 500 hours

**Objective:**

- Evaluate the internal controls over the bank reconciliations process.

14. Finance Meals Tax..... 750 hours

**Objective:**

- To evaluate the controls, compliance and monitoring of the Meals Tax Revenue.

15. Finance Pay-In Process..... 400 hours

**Objective:**

- To evaluate the efficiency of the Pay-In process.

16. IT Chargebacks for Constitutional Offices.....400 hours

**Objective:**

- To evaluate DIT’s process for changing Constitutional Offices for services rendered.

17. Parks and Recreation Revenue Collections.....600 hours

**Objective:**

- To evaluate the internal controls over the collection of revenues.

18. Personal Property Tax Assessment and Collections.....950 hours

**Objectives:**

- Evaluate if the personal property assessments are conducted timely, accurately, and effectively in accordance with relevant laws and established procedures.
- Evaluate if the current collection process is adequate to ensure funds due to the City are collected and posted timely and accurately.

19. Richmond Ambulance Authority (RAA) .....300 hours  
*Non audit service*

**Objectives:**

**Hire a consultant to:**

- Determine if EMS performance and response times meet national standards and if EMS resources and deployment are being done in an efficient manner and benchmark performance.
- Evaluate that RAA processes and procedures to ensure emergency medical services' patient care reports, patient billings, collections accounts are managed effectively.
- Evaluate the budget, staffing and long term fiscal sustainability model for RAA.

20. School CIP Maintenance Funds ..... 400 hours

**Objective:**

- Review the controls and CIP reconciliation for RPS school maintenance funds.

21. Social Services Adoption Program.....800 hours

**Objective:**

- Test expenditures and compliance within the Adoption Program.

22. Special Projects/Consulting Services..... 700 hours