

MUNICIPAL AUDITING UPDATE

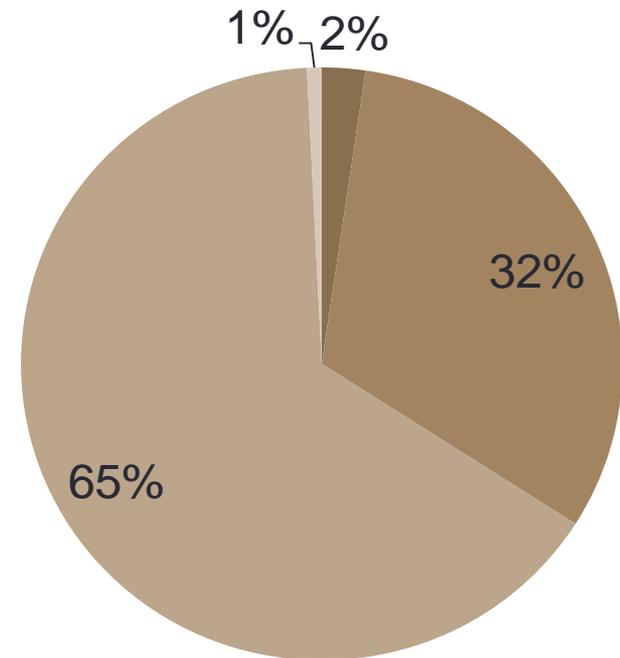
March 2, 2016 Audit Committee

[Activity from 7/1/15 thru 2/22/16]

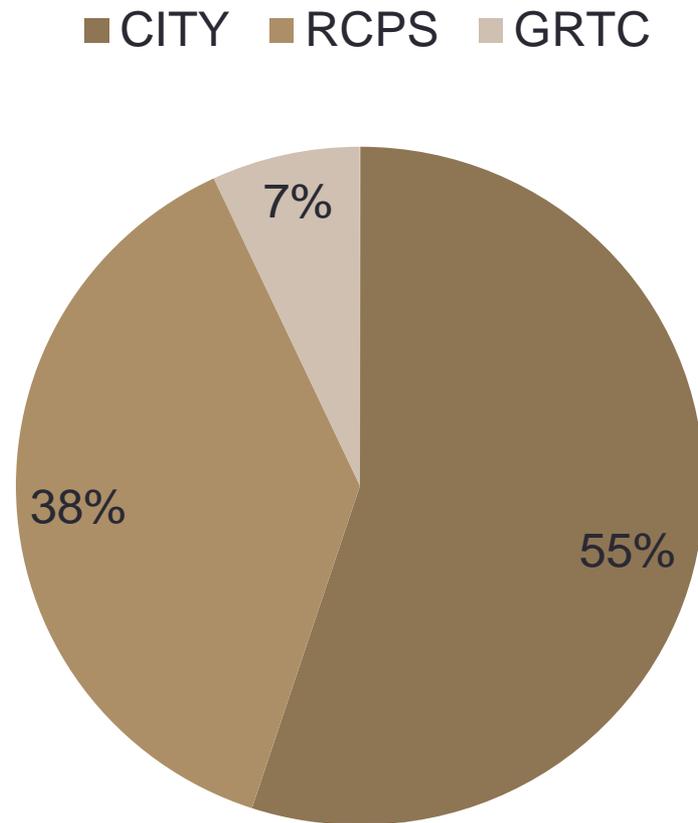
Activity by Service Type

- Audit Follow Up – Verifying that action plans were effectively completed.
- Audit Support – Consulting with management, participating on committees, and other assistance of an advisory nature.
- Performance Audits – Auditing departmental operating, reporting and compliance responsibilities.
- Investigations – Investigating potential fraud, waste or abuse.

■ Follow Up ■ Support
■ Performance ■ Investigations



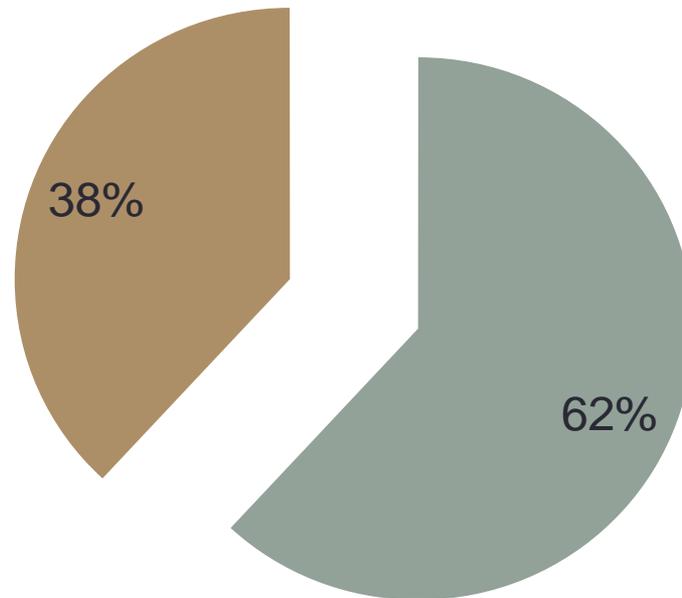
Activity by Entity



FY16 Assignment Status

Budgeted >100 Hours

■ Open ■ Closed



Closed Projects > 300 Hours

Project	Description
External Audit	Coordinated the annual financial audit, assisting the auditors and city departments.
RCPS Student Health Services	Audited controls over medications, medical records, and contract administration for outsourced nurses.
RCPS Workers Compensation	Audited processes for new employee physicals, safety training, reporting injuries, medical and indemnity claims.
RCPS Time and Attendance	Audited processes for reporting overtime, paid leave, and extra duties.
RCPS 21 st Century CLC Grant	Reviewed compliance with specific requirements of grant awards for 21 st century community learning center grants.

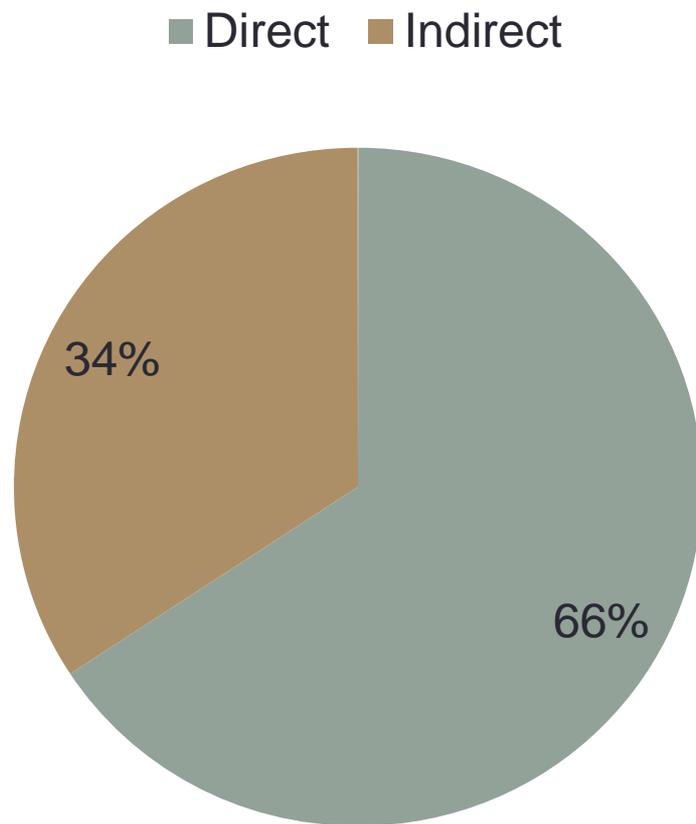
Closed Projects > 300 Hours

Project	Description
PLAY After School Program	Audited processes for managing after school programs held at Grandin Court, Preston Park and Eureka recreation centers.
City Council Expenditures	Audit of expenditures by members of City Council and the City Clerk's Office for the fiscal year ending 6/30/15.
GRTC Revenue Collections	Audit of processes for collecting cash fares on the fixed route buses and payments for passes at the Campbell Court Transfer Center.

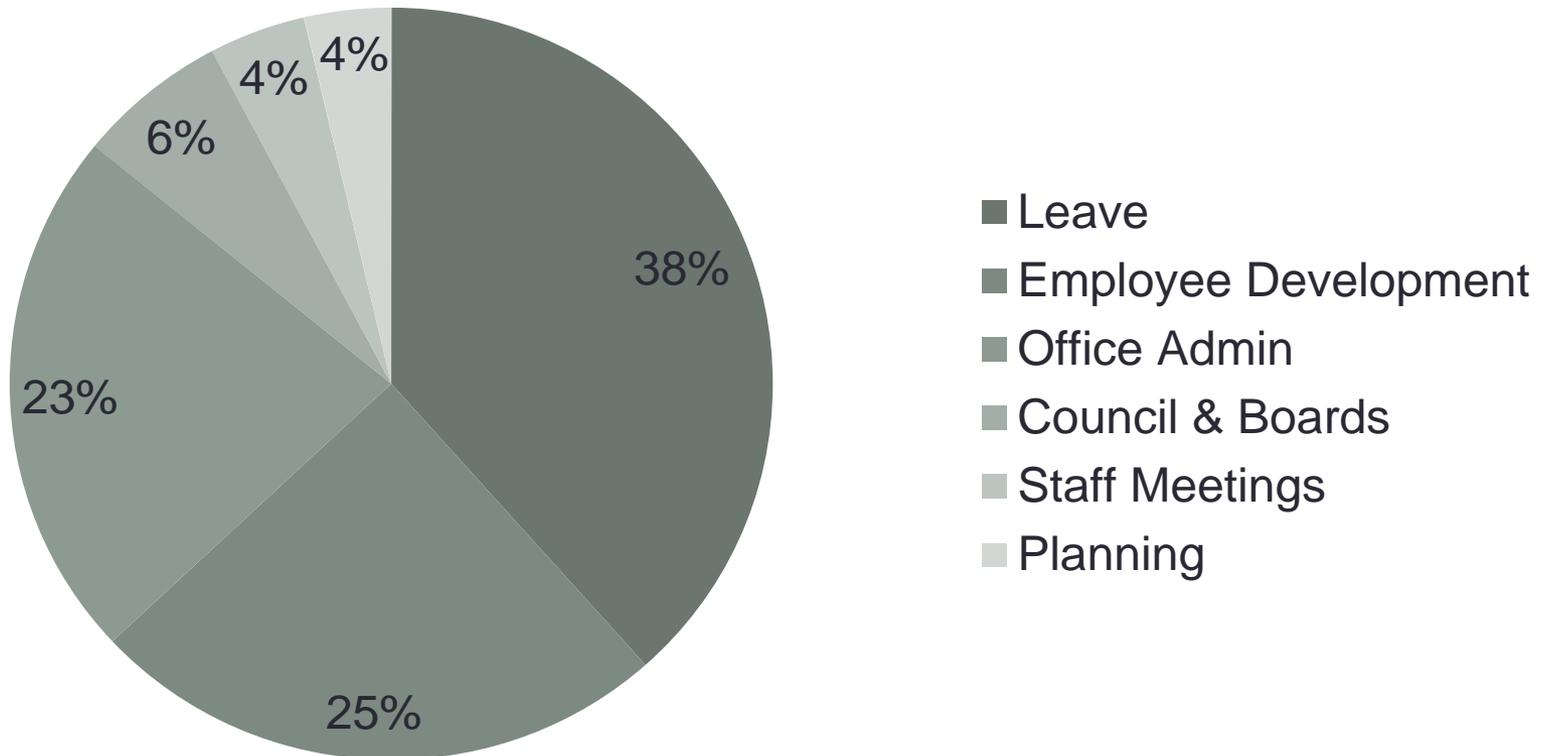
Open Projects > 300 Hours [Budgeted]

Project	Description
Revenue	Facilitating the development of a revenue leadership team to effectively govern tax and treasury functions through regular communication, joint decision making, and shared accountability.
RCPS Fixed Assets	Audit of processes to account for fixed assets costing more than \$500.
Risk Management – Liability Claims	Audit of processes for administering general liability and auto claims.
Transportation - Right of Way and Landscape Maintenance	Audit objectives and scope are being developed.

Direct and Indirect Time



Indirect Time



Performance Measures

Measure	Target	Thru 2/22/16	Projected 6/30/16
Assignments Completed / FTE	8	3	6
Client Satisfaction [1 to 5]	4	4.83	4.5
Client Action Plans Completed	80%	100%	100%

QUESTIONS
OR
COMMENTS