

RESOLUTION NO. 170457

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, 2017 THROUGH SEPTEMBER 30, 2018

WHEREAS, formal responsibilities and administrative procedures for the Office of the City Auditor were established by City Commission Resolution 150127 on February 4, 2016; 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 2nd day of November 2017.



Lauren Poe, 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 2018 ANNUAL AUDIT PLAN**

<u>A. Audit Projects Carried Forward from the 2017 Annual Audit Plan</u>	<u>Estimated Hours</u>
Small Business Purchasing Compliance (underway)	160
GRU Investments	40
2017 Follow-up on Recommendations #	40
<u>B. New Audit Projects for 2018</u>	
Annexed Property - Fee Collection	360
Citywide Overtime	600
P-Card Citywide	600
Vendor File - Comprehensive	400
Landlord Registration Fee Compliance	360
GG Collections	600
Equal Opportunity Related #	400
Reichert House	400
<u>C. Follow-up on Status of Previous Recommendations</u>	
2018 Follow-up on Recommendations * #	120
<u>D. Other Projects</u>	
Hotline Implementation, Inquiries, and Investigations*	400
GRC Implementation*	240
Annual Validation of Projected Revenues # (Attestation Engagement)	220
CCOM/Management Referrals*	80
Mid-year Refresh of Annual Audit Plan	1,470
GAO GAGAS Peer Review*	625
TOTAL FY18 AUDIT STAFF PROJECT HOURS	<u>7,115</u>

Audit Classifications per *Government Auditing Standards*:

* – Non-audit Services

- mandatory inclusion in annual plan