

RESOLUTION NO. 190633

PASSED December 5, 2019

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, 2019 THROUGH SEPTEMBER 30, 2020

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 engagements 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 5th day of DECEMBER 2019.



Lauren Poe, Mayor

Approved as to Form and Legality



Nicolle Shalley, City Attorney

ATTEST:



Marie P. Kessler, Acting Clerk of the Commission

Marie P. Kessler, Deputy Clerk

EXHIBIT A

CITY OF GAINESVILLE
OFFICE OF THE CITY AUDITOR
FISCAL YEAR 2020 ANNUAL AUDIT PLAN

<u>A. Audit Projects Carried Forward from the 2019 Annual Audit Plan</u>	<u>Estimated Hours</u>
Citywide Overtime Audit (underway)	130
Affirmative Action Plan (underway)	130
Grant Administration Process (underway)	130
Emergency Response Times (underway)	120
Citywide P-Card (underway)	150
Reichert House – Part B (underway)	100
FLHSMV MOU Data Safety (underway)	130
GG ERP Implementation Process (underway)	240
2019 Follow-up on Recommendations*	140
GG Investments	380
GG Billing and Collections Process	380
GG/GRU Travel Compliance	200
<u>B. New Audit Projects for 2020</u>	
Citywide Cybersecurity Controls	500
GG Business Tax Compliance	260
<u>C. Annually Required Engagements</u>	
2020 Follow-up on Recommendations*	180
EO Related (to be determined)	280
Annual Validation of Projected Revenues (Attestation Engagement)	160
<u>D. Other Projects</u>	
Hotline Implementation, Inquiries, and Investigations*	160
Risk Framework Implementation with HighBond*	100
CCOM/Management Referrals*	40
Mid-year Refresh of Annual Audit Plan	200
Annual Revision of Quality Control System*(Government Auditing Standards, July 2018 Revision)	120
TOTAL FY20 AUDIT STAFF PROJECT HOURS	<u>4,230</u>

Audit Classifications per *Government Auditing Standards*:

* – Non-audit Services