

Gainesville

City of Gainesville, FL
Office of the City Auditor

Annual Report, Risk Assessment and Audit Plan

2020

DECEMBER 9, 2020

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Gainesville, FL 32601

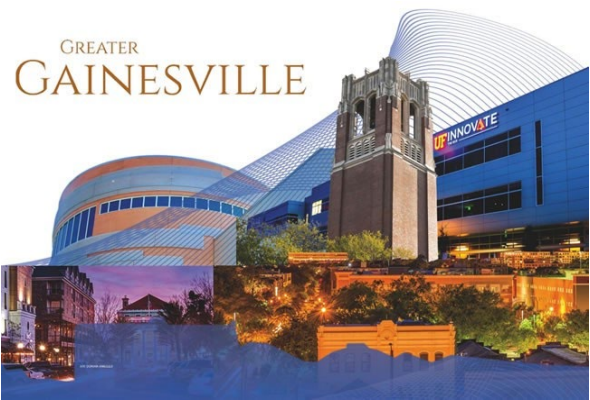




GAINESVILLE CITY COMMISSION

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- Gigi Simmons**
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***Audit & Finance Committee Member**



Source: <https://www.floridatrend.com/article/28213/greater-gainesville-is-transitioning>

**The City Auditor's Office
Gainesville, FL**

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Section 1. Annual Audit Report

Introduction

The City Auditor's 2020 Annual Report highlights the department's activities and accomplishments over the past year. Sections include a description of who we are and what we do, activities and accomplishments, other stories of community builders making Gainesville great, and our enterprise risk assessment and internal audit plan.

I. Internal Audit and Who We Are

Our History

The City of Gainesville Office of the City Auditor was established as a Charter Office in November 1979. Last year was our 40th year of providing independent and objective auditing services to serve the public good and to uphold the principles of good governance: (1) accountability for funds collected from the public and (2) efficiency, effectiveness, and equity in the delivery of public goods and services.

Our Mission

Our mission is to become an increasingly agile internal audit team while promoting honest, efficient, effective, transparent, and fully accountable government. To carry out this mission we perform risk-based audits, advisory services, special projects, and management requests. In addition, we manage the City's Fraud, Waste and Abuse Hotline and conduct investigations.

Our Values

Our values in serving the public interest include conducting our work with an attitude that is independent and objective both in fact and in appearance. We demonstrate integrity and competence and use due professional judgement to ensure quality and accountability.

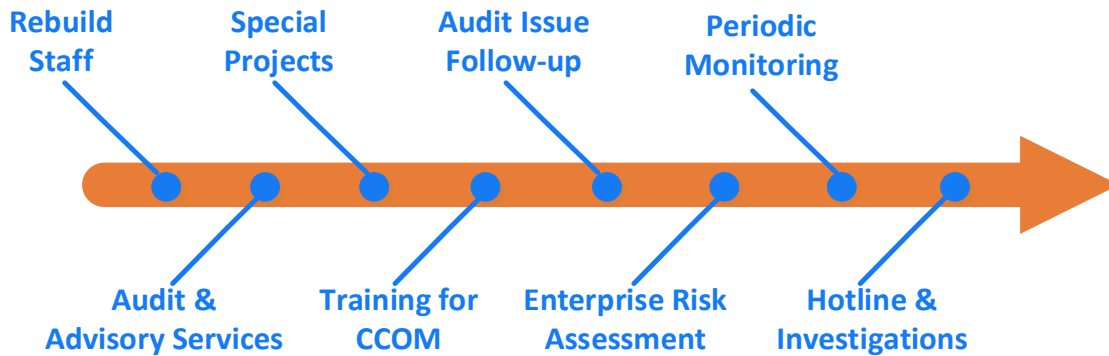
Our Goals

- Performing independent, objective, and comprehensive auditing programs of City operations, programs, and activities
- Identifying risks, evaluating controls, and making recommendations that promote efficient and effective operations and delivery of City services
- Advancing accountability to the public and the City Commission through the provision of assurance and advisory services
- Maintaining a professional work environment that attracts and retains talented, dedicated, and experienced staff that consistently acting with integrity and are committed to improving City services, accountability, and transparency.

Our Objectives

In order to achieve our mission and goals, our fundamental objectives are to assist the City Commission and City management in the effective discharge of their duties. These objectives are met by providing analysis, appraisals, and recommendations that are actionable and value-added to promote accountability to the public, improve efficiency of government functions, ensure compliance with laws, policies, and procedures, and determine whether programs and services are accessible to all neighbors.

II. 2020 Activities and Accomplishments



Rebuild Skilled Staffing Team and Implement Integrated Auditing

Our office recently became fully staffed, however, we plan to fill a vacancy expected from an upcoming retirement. Our team consists of the City Auditor, one Executive Assistant, four full-time professional auditors, and one temporary part-time professional auditor set to retire in December 2020. We have established stronger **IT internal auditing capabilities** and have created “**integrated auditing**” processes and procedures so every audit and project can benefit from the various skills and strengths of staff across the department and provide better coverage of risk exposures in performing our engagements.

Our Internal Audit Team

Ginger Bigbie, MBA, CPA, CFE, City Auditor
Eileen Marzak, CPA, CFE, Interim Assistant City Auditor
Vincent Iovino, CISA, CRISC, IT Audit Manager
Brecka Anderson, CIA, CFE, CGAP, Internal Audit Manager
Gregory Robeson, CPA, CIA, CFE, Senior Internal Auditor
Patrick Keegan, CISA, Senior IT Auditor
Teri Pitts, Executive Assistant to the City Auditor

Completed Engagements

We successfully completed the following **11 engagements** this year, resulting in gained efficiencies, improved operations, and reduced risks as management remediation efforts are completed:

1. Audit Report of the Affirmative Action Plan (5 opportunities for improvement)
2. Audit Phase II of the General Government Enterprise Resource Planning System Implementation
3. Cybersecurity Audit (issues are confidential (4 opportunities for improvement)
4. Audit of Internal Controls and Data Security for the use of Driver's License and Motor Vehicle Record Data Exchange (7 improvements related to data security controls were recommended)
5. 2020 Follow-Up Status Report (listing all open audit issues, one dating back to 2014)
6. Reichert House Inc.-AUP report (agreed upon procedures – no recommendations)
7. Palm Breeze Youth Services Inc.-AUP report (agreed upon procedures – no recommendations)
8. Advisory Phase III - General Government Enterprise Resource Planning System (3 opportunities for improvement related to systems testing and information security)
9. Advisory - Cybersecurity Readiness Review (security related issues are confidential)
10. Management request – Temporary Employee Services Invoicing-Targeted Review (4 considerations)
11. Audit Report of General Government Non-pension Investments (3 opportunities for improvement).

Special Projects



We successfully completed the following **five special projects** in 2020:

1. City Commission request – Credible Challenge of Management's Proposed October 1, 2020 Pension Obligation Bond Financing Plan as presented in, "City of Gainesville Retirement Plans-Pension Obligation Bond Analysis –PFM"
2. GG Financial Reporting Process –Special project validating management's implementation of stronger controls around monthly, quarterly and year-end financial reporting
3. GNVCares – discussions with management for independent selection of awards and establishment of an independent, transparent and automated random selection process, the Randomization Tool (not needed for GNVCares due to low number of applicants)
4. Affordable Housing Randomization Tool for Heartwood Subdivision – Internal Audit process for independent, transparent and automated random selection of applicants to receive housing awards
5. Gainesville Police Department (GPD) targeted property and evidence inventory count - Audit is performing an independent observation of a targeted inventory count related to multijurisdictional narcotics evidence under the responsibility of the GPD.

Audit Issue Follow up Program

This year we redesigned and implemented an **audit issue follow up program** that requires most audit issues to be remediated by management within one year or less of the audit report publication. The program required a reassessment of all aged open audit issues and the addition of new due dates and responsible parties. The program also focuses on writing fewer and more value-add findings and

aggregating findings during an audit based on root causes and risk ratings, resulting in fewer but more impactful recommendations.

This year 16 audit issues were **fully remediated** and closed in 2020, resulting in **improved controls** around accounts payable processes, GRU non-pension investments, EO mandatory diversity training, Internal Controls and Data Security for the Use of Driver's License and Motor Vehicle Record Data Exchange, and payroll system.

Enterprise Risk Assessment and Audit Plan

We introduced the City's first Internal Audit **enterprise risk assessment** that is designed to inform a risk-based audit plan and revised periodically based on top priorities and emerging risks. See results in Section IV of this report.

Quarterly City Auditor Update and Periodic Monitoring

Our office introduced the first **Quarterly City Auditor Update** for the City Commission on May 20, 2020, to provide more current and transparent updates on Internal Audit activities. In addition, we introduced **Periodic Monitoring**, a process for internal auditors to monitor elevated risk exposures while management develops and implements new programs around higher risk processes. Examples include following up with management to understand how key risks are being addressed, and to provide credible challenge where appropriate for topics such as enterprise resource planning system implementation and Enterprise IT Governance. Periodic Monitoring risk levels are reported in the City Auditor Quarterly Updates.

Annual Training for City Commissioners

The City Auditor's Office provided the first **annual training for City Commissioners**. Our workshop offered a better understanding of Internal Audit's enterprise risk assessment processes, management's responsibility to manage risks, and the development of a risk-based internal audit plan.

New Employee Orientation

The City Auditor's Office now participates in the City's **New Employee Orientation** program and is working with Human Resources to develop a brief ethics and fraud awareness training for all City staff.



Internal Audit Equity Toolkit

The City Auditor's Office recently adapted an **Internal Audit Equity Toolkit** from the Seattle City Auditor's Office. This toolkit facilitates equity considerations during each audit engagement planning phase. When opportunities for improvement in equitable outcomes for staff or neighbors are present, additional test steps are written into the audit program for the engagement to ensure coverage of the risk.

External Audits: External Financial Statement Audits and Auditor General Operational Audit

The City Auditor's Office facilitates the selection of the General Government and Gainesville Regional Utilities external financial statement auditors and oversees administration of those contracts. Our office does not manage or oversee activities of finance and accounting staff during those external audits. Our office also serves as the City's liaison for the Florida Auditor General operational audit of the City of Gainesville that kicked off in March 2020. We receive regular updates from Auditor General staff and provide status updates to management to ensure communications are running smoothly. We expect the Auditor General audit to wrap up early 2021.

Fraud, Waste and Abuse Hotline



Internal Audit contracts with Lighthouse/InTouch to run an anonymous report Fraud, Waste, and Abuse Hotline. The service may be used by internal and external parties to anonymously report workplace concerns and possible fraudulent, unethical or unlawful conduct. Our office coordinates with the Office of Equity Inclusion and Human Resources so they may investigate and resolve complaints that fall under their areas of responsibility.

This year we established a more robust case tracking process using our third party tool and internal tracking to follow up on internal control issues and report progress in the City Auditor Quarterly Update. This year we closed 12 cases and have two that are in progress. There were no material or significant fraud events. Most case categories have fallen under policy compliance, ethics, conflicts of interest, and code of conduct.

Internal Audit Quality Assurance and Improvement Program (QAIP)



In general, QAIP refers to planned and systematic processes that provide assurance over the efficiency and effectiveness of our work activities. Internal Audit has established policies and procedures to help ensure that we conduct our audit in compliance with professional auditing standards. In 2020, we updated internal policy, procedures, and guidelines to reflect revised professional standards (Generally Accepted Government Auditing Standards; Institute of Internal Auditor's Professional Practices Framework), IT auditing standards, and investigation professional standards. Our procedures include engagement level workpaper and report review, and process improvement from post-engagement surveys.

As part of a formal process of quality assurance, Internal Audit undergoes a Peer Review process. Government auditing standards issued by Comptroller General of the United States (the "yellow book") requires reviews be performed at least once every three years, while the Institute of Internal Auditors' standards (the "red book") requires reviews every five years.

Internal Audit has received Certificates of Compliance for Peer Reviews over the last 24 year, and we are currently due for another review. However, the peer review was temporarily delayed due to COVID-19 and should be scheduled soon.

Team Contributions to Professional Publication



PREPARING FOR A MOTOR VEHICLE DATA EXCHANGE AUDIT

The Association of Local Government Auditors (ALGA) is an organization dedicated to providing an inclusive and thriving community where local government auditors work together to make a difference for the public good. In March 2020, the *ALGA Online*, Quarterly Summer 2020 Issue, featured an article titled *Preparing for a Motor Vehicle Data Exchange Audit* written by IT Audit Manager Vince Iovino. Vince shared our audit approach, methodologies, and results in conducting this audit.

The audit is annually required to ensure that the data received from the Florida Department of Motor Vehicles (DMV) is secure and that policies and procedures are in place to protect personal data. The City Auditor’s Office certifies that security measures are in place, that all deficiencies or issues found during the audit have been corrected, and measures enacted to prevent recurrence. The article is available online at https://algaonline.org/page/2020_Summer_Iovino

Team Commitments to Community Volunteering



We encourage staff to participate in various community efforts and professional organizations. This year, our efforts included:

- Stop the Violence Back to School Rally
- Catholic Charities Bureau
- Community Relief Day
- Special Olympics

Team Professional Development, Certifications, and Associations

Our office conducts engagements in conformance with International Standards for the Professional Practice of Internal Auditing, Generally Accepted Government Auditing Standards (GAGAS), and ISACA IS Audit and Assurance Standards. These standards establish minimum requirements for competence and continuing professional education (CPE) to ensure that auditors are knowledgeable and proficient.

Internal Audit Staff complete a minimum of 40 continuing professional education hours annually to comply with professional standards and to maintain various professional certifications including Certified Public Accountant, Certified Internal Auditor, Certified Government Auditing Professional, Certified Information Systems Auditor, Certified Risk and Information Systems Control, and Certified Fraud Examiner. Staff have completed training in ethics, government auditing, audit project management, grants management, information technology, cybersecurity, and fraud prevention and detection, among other topics.

Internal Audit Staff maintain memberships in the following professional associations: Association of Certified Fraud Examiners (ACFE), American Institute of Certified Public Accountants (AICPA), Florida Institute of Certified Public Accountants (FICPA), Association of Local Government Auditors (ALGA), Government Finance Officers Association (GFOA), Institute of Internal Auditors (IIA), International Association of Privacy Professionals (IAPP), and ISACA.

III. Other Stories of Community Builders Making Gainesville Great

We value the City of Gainesville and efforts made by officials and community builders in striving to improve City operations and services and offer to share other recent initiatives and accomplishments.

COVID-19 Initiatives

The COVID-19 pandemic caused major economic and social disruption around the world putting millions of people at risk of illness, death, and falling into poverty as businesses closed and jobs were lost. The City of Gainesville leaders, community builders, business owners, non-profits, other government agencies, and neighbors worked together to explore and coordinate creative solutions in providing safety, health, an economic relief and recovery. The following are some successful local COVID-19 solutions:

StreateryGNV

The City relaxed some of its regulations and provided an expedited review process to help restaurants serve customers while complying with COVID-19 restrictions. Restaurants were permitted to set up tables and chairs outside in public and private parking spaces, or other areas of private property, on a temporary basis.

FEEDGNV

A successful, 8-week, “grab-and-go” food program was launched at GRACE Marketplace. The program provided access to nutritious meals for some of our most vulnerable neighbors while also offering much-needed cash flow to local businesses. The City reimbursed local restaurants hit hard by the COVID-19 pandemic for the cost of meals provided to people without housing. FEEDGNV had 42 restaurants participating that served more than 3,160 meals and fostered local partnerships that brought government and small businesses together in new and positive ways.

Mobile and Drive thru COVID-19 Testing

Gainesville Fire Rescue launched a COVID-19 Mobile Testing Unit and for 17 days the Community Resource Paramedic Unit traveled the city to provide free COVID-19 testing to neighbors in the City's most vulnerable neighborhoods. The City also collaborated with The Community Foundation of North Central Florida and the Walmart Foundation to deliver free drive-thru testing at Citizens Field. The testing events were part of the EastGainesville COVID-19 Testing, Education and Relief Initiative (EGCTERI).

Telephone Townhall Meetings

Weekly telephone town hall meetings related to COVID-19 were held for eight consecutive weeks, allowing Gainesville neighbors to hear directly from city and county leaders about prevention measures and plans for recovery and reopening. More than 17,000 residents participated in these telephone townhall events. The telephone-based meetings aimed to simulate an in-person town hall meeting in times of physical distancing. The platform helped ensure that those without internet access could easily participate.

GNVCares

The City's COVID 19 relief and recovery effort, GNVCares, allocated existing resources and CARES Act dollars, to assist small businesses and individuals experiencing disruption and/or losses due to the COVID-19 crisis. Working capital grants for businesses helped to cover payroll, rent, and utilities. Assistance to neighbors provided temporary rent/mortgage and utility payments for up to two months. More than \$1 million was provided in direct support of 100+ local businesses and nearly 600 neighbors.

COVID-19 Relief Fund Utilities Assistance Program (CRF)

The City expanded local relief and recovery efforts through launching a utility assistance program to provide direct assistance to neighbors negatively impacted by the COVID-19 pandemic. The CRF assistance program provide temporary financial assistance to Gainesville neighbors in extremely low, very low- and low-and-moderate-income households through utility payments for energy, water, cable, telephone, and internet services. Maximum assistance was up to three months or a maximum award of \$1,250 per household.

COVID-19 Relief and Payment Plan

GRU provided relief to customers by suspending all late fees and disconnections for nonpayment on March 16, 2020. Customers were automatically enrolled in a Coronavirus Payment Plan to help spread balances over six months. GRU also suspended residential service disconnections for at least 30 days.

Other Initiatives and Accomplishments

Gainesville ranks in top 10 best college towns to start a business...



By [Walker Thomas](#), Published: Sep. 25, 2020

GAINESVILLE, Fla. (WCJB) - If you have an idea for a new business, Gainesville is the place to open shop. The city was ranked in the top ten best college towns to start a business. A study by [bestcollegereviews.org](#) compiled college towns, and Gainesville came in at number 7 on the list. The site looked at a number of factors including the number of opportunities for entrepreneurs, startups that survive the first year, business tax rate, cost of living and more. Lafayette, Indiana home of Purdue University topped the list. *Source: <https://www.bestcollegereviews.org/student-reviews/?school=University+of+Florida>*

Gainesville Fire Rescue Created the Community Resource Paramedics Program (CRP)



Gainesville Fire Rescue created the Community Resource Paramedics Program (CRP) to improve the quality of life by diverting patients from emergency rooms and hospitals to local resources and primary care. The goals of CRP include conducting home visits with neighbors to help them overcome social obstacles in managing their health and navigating the healthcare system. The challenge is connecting neighbors to local and City resources in order to reduce the frequency of 911 calls and routine trips to the emergency room.

GFR is working with four local clinics and the results have been positive. As published in EMSWorld in 2019 early observations include a 50% reduction in ER visits, a 44% reduction in missed or canceled primary care visits, and a 58% reduction in admissions to the hospital. GFR reported the completion of 92 Wellness Visit Patients in 2019. *Source: <https://www.emsworld.com/article/1222022>*

Gainesville Community Reinvestment Area – Heartwood Neighborhood



The beginnings of a vibrant community that will enhance existing culture and enrich the quality of life is underway! *Heartwood, a neighborhood inspired by nature, culture and*

community is moving towards completion under the direction of the newly created Gainesville Community Reinvestment Area (GCRA). Heartwood is a community-based Master Plan process being completed on a 15-acre site nestled in the shade of the old oak trees on Gainesville’s historic east side that will include 34 housing units. Phase 1 site construction is complete and a model home constructed. This new neighborhood, steeped in nature and inspired by history, will be a mixed-income community characterized by high-quality housing, top-level urban design, “green” features, and community connectedness. Source: <https://gainesvillecra.com/projects/heartwood-neighborhood-at-1717-se-8th-avenue/>

Strategic Initiatives - UF Partnerships and Collaborative Initiatives

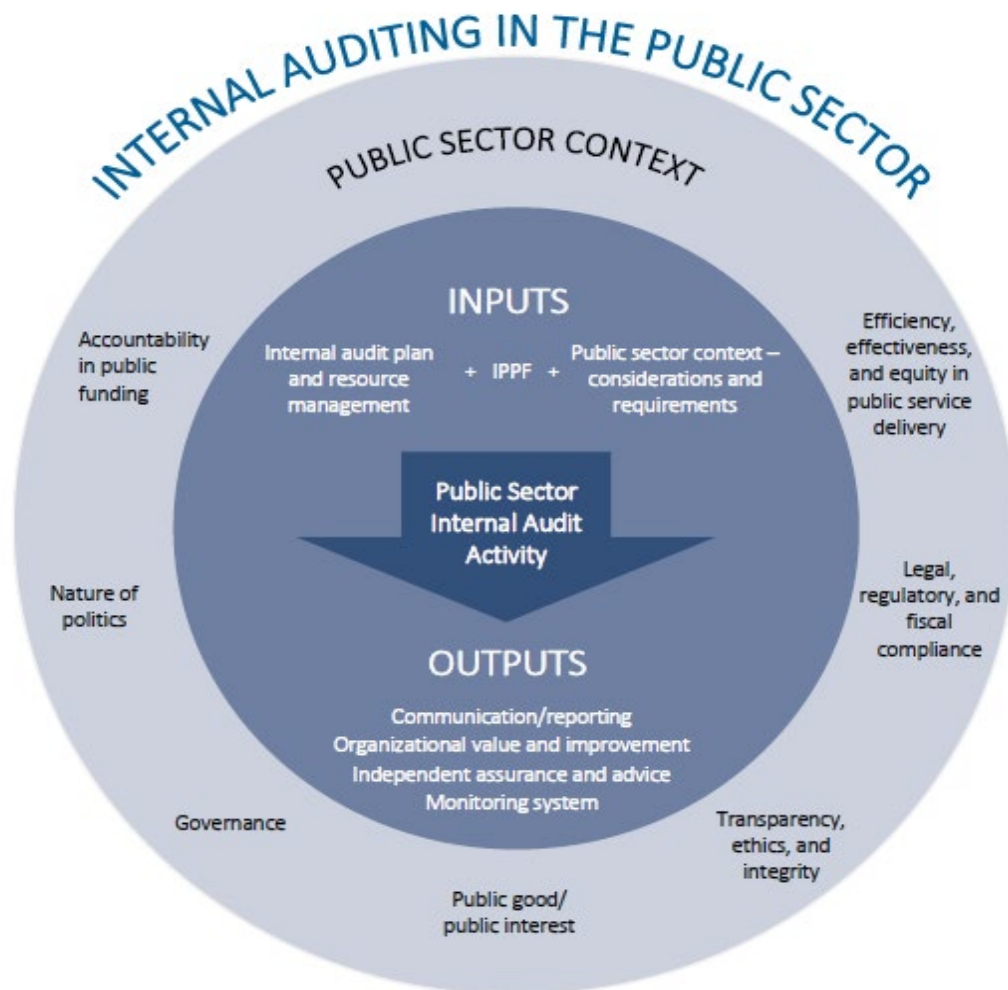
The City’s office of Strategic Initiatives leads long-term planning by leveraging data and performance measures to guide City operations. The goal is to build partnerships to solve community challenges and foster engagement to develop inclusive participation. The City and the University of Florida have long-standing commitments in collaborative planning including partnering to join the Metrolab Network and engaging in three successful projects:

1. Gainesville Autonomous Shuttle Project funded by a \$2.5 million grant from the Florida Department of Transportation providing free service between UD and downtown Gainesville
2. Community Paramedicine Program that utilizes patient-centered outreach to better connect individuals to the local healthcare system
3. Streetlight Interoperability Project, a smart street lighting project that equips street lights both on and off campus with sensor technology.

Section 2. Enterprise Risk Assessment and Audit Plan

IV. Enterprise Risk Assessment

Professional internal auditing standards require the Office of the City Auditor to perform an independent and objective assessment of the City's governance, risk management, and control processes. Principles of good governance include, (1) accountability for funds collected from the public, and (2) efficiency, effectiveness, and equity in the delivery of public goods and services. Other factors influencing the City's risk management and control processes include ethics, integrity,



transparency, and accountability, as illustrated above.

According to a recent analysis by the IIA Public Sector Audit Center, internal audit leaders in the public sector are reporting increasing levels of risk concerns across most major risk categories, including cybersecurity, IT, operational, third-party relationships, governance and culture, financial, financial reporting, and sustainability. Source: <http://contentz.mkt5790.com/lp/2842/263452/2019-1826%20IIA%20Pulse%20Report-online%20CX%20March2019.pdf>

The risk assessment approach and internal audit plan below describe the Office of the City Auditor’s risk assessment activities, matters considered in assessing areas of risk, and prioritized engagements included on the integrated internal audit plan. It should be noted risk assessment activities do not occur only once per year. Regular interaction with employees, managers, Charter Officers, elected officials, and the risk assessment audit team will make a difference in the City’s risk culture and how well communication flows.

Approach

Internal Audit uses an industry standard approach aligning with the Institute of Internal Auditors Professional Practices Framework in performing the risk assessment that gives consideration to the key strategic, operational, compliance, financial, information technology (IT), cybersecurity, fraud, and other risks associated with the City of Gainesville. See examples of risk categories in **Table 1**, below.

Table 1 Risk Categories

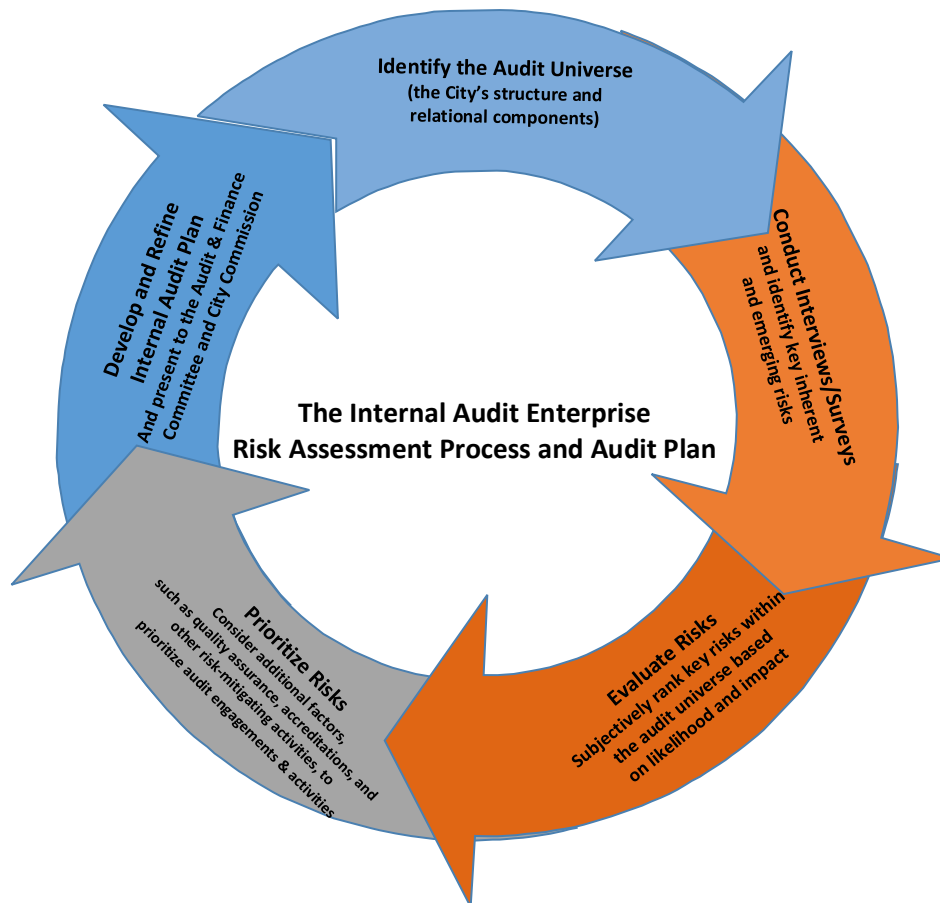
Organizational Risk Category	Risk Description
Financial Risk	Risk of loss due to inadequate or ineffective controls around tax, accounting, financial reporting, capital and debt management, investments, and other financial processes.
Fraud Risk	Risk of loss and other consequences due to misappropriation of assets, corruption, and financial statement fraud.
Information Technology Risk	Risks include privacy, security, cybersecurity, cloud computing, mobile device security and IoT, business continuity and disaster recover, software asset management,
Legal, Regulatory, Compliance Risk	Risk of noncompliance with policies, laws, regulations, and Code of Conduct
Operational Risk	Risk that City processes and services are not effective or efficient, or not in alignment with City goals and objectives; or human capital is not sufficient to meet operational or business continuity goals.
Environmental Risk	Risks of the City's contribution to climate change (carbon emissions, carbon footprint, environmental impact costs); natural resources (water stress, biodiversity and land use, raw material sourcing); pollution and waste (toxic emissions and waste, electronic waste); and risk of missed opportunities (clean tech, green building, renewable energy)
Public Safety Risk	Risk that communication policies, safety standards, physical security, emergency response training, routine security, and other related process and systems controls are not adequate to sufficiently mitigate safety risk for the public or employees.
Reputation Risk	Risk of loss of control, loss of confidential information, or productivity loss due to incidents, exposed or unforeseen public communications, including social media
Strategic Risk	Risk that the City's strategic priorities are not achieved. <i>Management goals and objectives should align with the City's strategic priorities.</i>
Third Party Risk	Risk of loss with third parties that may include supply chain, contract compliance, and data security and privacy processes.

V. Audit Plan Development

Internal Auditors identify key functional areas of City operations then aggregate risk information that includes discussions with elected officials, Charter Officers and management. These discussions focus on management priorities and initiatives, risks to achieving those priorities, emerging risks, resources, and missed opportunities.

Internal Audit evaluates risks and missed opportunities across the City based on numerous factors including prior audit coverage, strength of internal control environment, negative incidents, transparency, and access to data. Potential audit engagements and special projects to mitigate the higher risk areas are then prioritized.

The Internal Audit Plan is updated with prioritized audits, advisory services, management requests, and special projects. The updated Internal Audit Plan is presented to the City Commission for approval. As audit engagements are completed throughout the year, additional prioritized engagements are added to the audit plan upon approval of the City Commission. The following illustrates the process.



VI. Internal Audit Plan

The City Auditor's Office develops the internal audit plan by assessing inherent risk across the City based on professional experience, industry trends, emerging risks, and other data. Internal Audit also interviews City Commissioners, Charter Officers, and senior management and considers additional factors and activities that mitigate risk, such as prior internal and external audit coverage, quality assurance activities, and work done for accreditations. The plan is also informed by analysis of trends in reports made to the City's Fraud, Waste, and Abuse Hotline. This is a living plan that is updated periodically with approval from the City Commission. The following areas were identified as highest risk this year:

- **COVID-19 pandemic** has affected staffing resources. The City has continued to maintain service levels but the pandemic has the potential to have future negative impacts on our neighbors and the ability of community builders to meet objectives and respond to a changing environment. Internal Audit has allocated resources to offer independent and objective advisory services and respond to management requests where appropriate.
- **Organizational Culture** is a top concern for many local government organizations. We are responding with a project to conduct an organizational culture analysis with the help of a cross-functional team that will consider policy management, conflict resolution and other productive processes to improve teamwork and morale, and establish other objectives that may be identified during the project in order to help the City meet its strategic objectives.
- Adequate **Succession Planning** is critical to ensure stability and consistency in the delivery of City services.
- **Technology governance and cybersecurity** continue to be high risk areas for local governments. Aging technology increases security risks and risk of error due to manual processes, and prevents staff from gaining operational efficiencies offered by current technology.

The Internal Audit Plan below lists higher priority engagements near the top and lower priority engagements near the bottom. Engagements on the current audit plan are indicated in the first column (five engagements) while new engagements are indicated as "New" in red font. One engagement is marked for removal from the audit plan as the risk has been sufficiently mitigated by management activities and no longer rises to the level as an audit priority.

Internal Audit Plan

Audit Plan Status	Risk Area	Proposed Audit Engagement Name	Audit Service Type	Proposed Audit Objective	Estimated Internal Audit Budget (Operational and IT audit)
New	Citywide -all areas	Organizational Culture Audit	Audit	Assess current organization-wide culture to better identify and understand factors that negatively impact the chances for successful outcomes and relationships.	900
New	Enterprise IT Governance	Review of Citywide Management of Legacy Systems and Technology Improvement Plans	Advisory	Assess Citywide processes that identify and manage legacy systems, and proactively assist with acquisition of new technologies. Ensure computer systems and technology are sufficient to support delivery of key services and reporting, and adequately manage security risks.	500
New	GCRA	Review of GCRA Project Management and Transparency in Fiscal Management	Audit	Review internal controls around movement of GCRA funds and project management to ensure transparency in financial reporting and compliance with policy and regulations.	500
New	Human Resources and Citywide	Succession Planning	Advisory	Assist HR management with data gathering and analytics to ensure adequate succession planning policies and procedures are in place Citywide.	500
New	GPRC	Evergreen Cemetery Trust Fund	Audit	Review sources and uses of the Evergreen Cemetery Trust Fund for compliance with policy and procedures.	200
New	GG and GRU Infrastructure	Review GG/GRU Capital Improvement Plans	Audit	Review plans to ensure resources are adequately allocated to improve infrastructure at greatest risk to impact neighbor and community builder health and safety and to ensure reliable delivery of services over time.	800
New	Human Resources Data Quality	HR Data Quality Review	Audit	Review controls around HR data intake, processing and output with use of disparate systems and manual processes.	500
New	Affordable Housing	SHIP and Local Housing Assistance Plan Audit	Audit	Audit use of SHIP funds and adequacy of Local Housing Assistance Plan intended to produce and preserve affordable homeownership and multifamily housing.	800

Internal Audit Plan

Audit Plan Status	Risk Area	Proposed Audit Engagement Name	Audit Service Type	Proposed Audit Objective	Estimated Internal Audit Budget (Operational and IT audit)
New	GPD	GPD Body-Worn Camera Compliance audit	Audit	Assess adequacy of and compliance with body-worn camera policies and procedures.	400
New	GG and GRU Finance	Gift Card Audit	Audit	Review the policy, controls and security around handling gift cards	300
On plan	GPRC	Billing and Collections	Audit	Perform a risk-based evaluation of GPRC internal controls for billing and collections processes and merchant account handling.	800
New	GPD	Staff Retention Audit	Advisory	Review data and identify process improvements around staff retention in areas of high turnover.	300
New	GG Transportation and Mobility	Audit Use of Traffic-Related Surveillance data	Audit	Review security and privacy controls around capturing, storing, handling, and accessing traffic-related surveillance data.	600
				<i>Approximate capacity for a 12 month period at current audit staffing levels</i>	7,100
On plan	Citywide Financial	Payroll Overtime Audit	Audit	Review City overtime charges and internal controls for functional areas with highest overtime payroll expense.	500
New	GRU Customer Billing	Customer Billing System (Vertex One) Pre-implementation IT Advisory project	Advisory	Review project plan to identify risks that may not be adequately addressed, and provide suggestions for process improvements that may be identified.	800
New	City Auditor	Ordinance and Resolution update	Special Project	Work with City Attorney's Office to update the City Auditor Ordinance and Resolution.	200
New	City Clerk	Record Management Solutions	Advisory	Provide advisory services to support improved records management processes, digital records, data retention and data storage risks.	800
On plan	GG GRU Grants	GRU Grants Administration Audit	Audit	Assess adequacy and effectiveness of governance and internal controls over grant administration at GRU.	900

Internal Audit Plan

Audit Plan Status	Risk Area	Proposed Audit Engagement Name	Audit Service Type	Proposed Audit Objective	Estimated Internal Audit Budget (Operational and IT audit)
New	GPRC	Operational Risk Management Advisory project	Advisory	Provide Advisory Services to support management with implementation of an operational risk management program.	500
New	GRUCom	GRUCom Asset Management and Capitalization Processes Review	Audit	Review internal controls around asset management and capitalization processes, including recovery for operating radio systems (police, fire).	500
New	GRU billing for Public Works	GRU customer billing for Public Works services Audit	Audit	Assess accuracy and completeness of GRU customer billing for Public Works services.	500
New	GPD	Audit GPD Overtime Billing	Advisory	Review processes and controls for third party billing and collections related to police overtime.	500
New	City Attorney	Case Management System User Access Review	Audit	Assess adequacy and effectiveness of user access management and related controls to ensure authorized access to the case management system.	300
New	GG Transportation and Mobility	Parking Charge Capture	Audit	Review charge capture processes and fee collection around City parking spaces and garages.	400
New	GRU	Customer Complaint Management process Review	Advisory	Review customer complaint management processes (including social media public relations) to identify opportunities for improvement in these processes.	500
New	GRU	Audit of Badge Access and Physical Keys Management to Buildings and Storage Warehouses.	Audit	Assess adequacy of badge access controls and management of physical keys to GRU buildings and storage warehouses.	500
On plan	Citywide	Review of Citywide Travel Program Governance, Compliance, and Internal Controls	Audit	Review Citywide travel program governance, internal controls, and compliance with policy and procedures.	300
On plan	GG Finance Billing and Collections	Review of Governance, Compliance and Internal Controls around Business Tax Processes	Audit	Assess governance, compliance and internal controls around General Government business tax processes.	200
New	GRU Fleet	GRU Fleet management Review	Audit	Review the policy/procedures and controls around use of City vehicles to reduce costs and public safety risk.	400

Internal Audit Plan

Audit Plan Status	Risk Area	Proposed Audit Engagement Name	Audit Service Type	Proposed Audit Objective	Estimated Internal Audit Budget (Operational and IT audit)
REMOVE	Police (GPD), Fire Rescue (GFR)	Gainesville Fire and Police Emergency Response Times	Audit	Review response times as they relate to department policy and goals, and local, state and federal laws and regulations.	0
ON HOLD	Citywide	Citywide Purchasing Card Review	Audit	Establish program for automated and ongoing auditing of all Citywide purchasing card transactions to assess policy compliance and management of fraud risks.	600
On plan	Citywide Natural Disasters (pandemic, natural disasters, other emergencies)	Pandemic Readiness	Periodic Monitoring	Ongoing: Respond to management requests and emerging risks with advisory and other special projects.	200



How to Contact the City Auditor's Office

- We are located at City Hall, Room 211
200 East University Avenue
Gainesville, FL 32601
- Office phone: (352) 334-5020 
- Anonymous Fraud, Waste, and Abuse Hotline:
1 (844) 818-2492 or
<https://www.lighthouse-services.com/StandardCustomURL/LHILandingPage.asp>

Thank You from the Internal Audit Team!

