

**PROPOSED FISCAL YEAR 2009
ANNUAL AUDIT PLAN**

NOVEMBER 2008




**CITY AUDITOR'S OFFICE
CITY OF GAINESVILLE, FLORIDA**

City of
Gainesville

Inter-Office Communication

November 24, 2008

TO: Audit, Finance and Legislative Committee
Mayor Pegeen Hanrahan, Chair
Mayor-Commissioner Pro Tem Jack Donovan, Member

FROM: 
Brent Godshalk, City Auditor

SUBJECT: Proposed Fiscal Year 2009 Annual Audit Plan

Recommendation

The Audit, Finance and Legislative Committee submit the City Auditor's Proposed Fiscal Year 2009 Annual Audit Plan to the City Commission for approval by resolution.

Explanation

Resolution 970187, City Auditor Internal Responsibilities and Administrative Procedures, Section 4 (b) requires the City Auditor to submit an Annual Audit Plan to the City Commission for approval. The process of preparing the Annual Audit Plan includes defining auditable units, obtaining input from City Commissioners and Charter Officers, evaluating information gained from previous audits and assessing the relative risks involved in different City programs and operations.

Each of the requested projects is weighed against other planned or required projects resulting in Exhibit A, which represents a compilation of proposed audits for the City Auditor's work plan for Fiscal Year 2009. Audits are classified into the following categories:

- Revenue/Cost Containment Audits
- Operational Audits
- Compliance Audits
- Follow-up Audits
- Other Projects

We request that the Committee recommend the City Commission approve our Fiscal Year 2009 Annual Audit Plan by resolution.

RESOLUTION NO. 080616

PASSED December 4, 2008

**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, 2008 THROUGH
SEPTEMBER 30, 2009**

WHEREAS, formal responsibilities and administrative procedures for the Office of the City Auditor were established by City Commission Resolution 970187 on August 11, 1997; 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 4th day of December 2008

Pegeen Hanrahan, Mayor

Approved as to Form and Legality

Marion J. Radson, City Attorney

ATTEST:

Kurt M. Lannon, Clerk of the Commission

EXHIBIT A

CITY OF GAINESVILLE OFFICE OF THE CITY AUDITOR FISCAL YEAR 2009 ANNUAL AUDIT PLAN

Revenue/Cost Containment Audits

Budgeted Revenue Estimates
Florida Building Code Enforcement Enterprise Fund Revenues (in progress)
Gainesville Fire Rescue Inspection Revenues (in progress)
GRUCom Revenues
Health Insurance Costs (in progress)
Landlord Permit Revenues

Operational Audits

GPD Property and Evidence Custody
GRU Investments (in progress)
GRU Information Technology Disaster Recovery
Human Relations and Equal Opportunity Programs (Affirmative Action Plan)
Payroll System

Compliance Audits

General Government Cash Receipts
GRU Capital Project Contracts
Payroll Verification Procedures (in progress)

Follow-up Audits

Employee Compensation
Equal Opportunity Program
GFR Overtime
GPD Overtime
GRU Purchasing Bid Process
GRU Small Business Enterprise Program
General Government Small Local Business Development Department
Highway and Road Maintenance Performance Measures
Housing Performance Measures
Insurance Brokerage Services
Internet Access
Payroll Verification Procedures for Fiscal Year 2007
Parks and Recreation Performance Measures
UGCDC Dissolution
2006 Pay Study

Other Projects

City Commission and Management Referrals/Special Projects
Outside Agency/Non-Profit Organization Review
External Peer Review for Quality Control and Assurance
Request for Proposals for Professional Auditing Services