



INTERNAL AUDIT DEPARTMENT
AUDIT PLAN
FISCAL YEAR 2020

Assurance Audits

Audit Topic	Department	Preliminary Objective
1 Travel Expenditures	City-wide	Evaluate employee travel expenses for the effectiveness of controls for reimbursement and compliance with City policy and procedures.
2 Midco Aquatic Center	Parks & Recreation	Determine if appropriate controls are in place for the cash handling process.
3 Bid Tax	Finance	Evaluate the BID Tax collection process & determine if remittance of BID tax is correct. Determine what controls are in place over the entire BID Tax process.
4 340 B Pharmacy Contract	Health	Evaluate the compliance of the contract with Lewis as well as retail model compliance. Determine if controls in place over the inventory at Lewis Eastgate.
5 Capital Expenditures	City-wide	TBD

Consulting Audits

6 Security Access of City Buildings	Risk Management	Evaluate physical security of buildings and determine if leading security practices are in place and followed by the City. Evaluate process that is followed for employee badge access & determine if adequate controls are in place for granting access.
7 Fraud Task Force	City-wide	Consult with other City employees to develop an active & engaged Fraud Task Force to help educate City employees and put practices in place to mitigate the risk of the City becoming a victim of fraudulent activity. Determine if the City actively detect, deter, and prevent fraud before it occurs.

Analysis / Follow-Up Audits

8 Purchasing Card Program	Finance	Follow-up on audit recommendations from 2019.
9 Landfill Licensing	Landfill	Follow-up on audit recommendations from 2019.

Carryover Audits From 2019

10 Payroll-Employee Deductions	Human Resources	Determine if deductions are accurate and adequate controls are in place to prevent errors.
11 ASM Global management contract	Finance	Review operating account, compensation, preventative maintenance performed, capital assets and inventory, and compliance with reporting and insurance.
12 Ovations Food Service contract	Finance	Review compensation, operating account, preventative maintenance, required reports, and financial control procedures.
13 Damage Recovery Billing Process	Public Works	Review the billing process for damage done to City Property for effectiveness and efficiency.

External Audits

14 Eide Bailly		Contract to engage Eide Bailly to provide external Audit Service.
15 Parking Enterprise System		TBD

Internal Audit's mission is to help the City achieve the highest efficiency and effectiveness with integrity.

We continuously collect information about risks facing the City from a variety of sources including the City Council, City Administration, and the public.

We assessed this information to identify audit topics which are prioritized based on resources, timing, audit coverage, and other factors and then included them in this Audit Plan.

Committee Members

Councilor Greg Neitzert, Chair	Rose Grant	Councilor Curt Soehl
Councilor Janet Brekke	Tony Goettsch	Dean Buckneberg
Councilor Rick Kiley		

Internal Audit Department

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