



**Finance Committee Budget Hearing  
Audit Department  
April 4, 2016**

1. Discuss the tentative Audit Plan for FY2017.
  - a) Specify audits planned versus completed for FY16 and FY2015.
  - b) Specify audits performed by an outside firm for FY15, FY16, and planned for FY17, with correlating costs.
  - c) Specify the trigger that warrants an audit to be done by an outside audit agency.
  - d) Specify mechanisms that are in place to ensure City departments stay within compliance to recommendations as a result of audit findings.
  - e) Specify internal staff man hours performed on routine audits, and how it compares to other similar governmental agencies.
  - f) Specify any plans for operational efficiency audits of large City departments by external agency.
2. Discuss the planned use of \$206,500 budgeted in Accounting Fees across both General & Water Sewer Funds.
  - a) Specify the contract duration.
  - b) Specify any plans for Peer Review.
3. Discuss the continued funding of \$16,500 in Temporary Agencies for an Office Assistant.
4. Discuss the City's Fraud Hotline. Specify number of cases if any that were fraudulent and or resulted in legal action for FY14, FY15, and FY16 year to date.
5. Discuss the composition of the City's Audit Committee considering all members are City employees as well as some members have managerial oversight of the activity that is audited, which can be a conflict. Specify how this compares to other similar Auditing Departments.

**All Departments**

6. Provide FY17 proposed organizational chart with the total number of employees (i.e. permanent, temporary, contract, vacancies).
  - i. Outline specific duties of each employee.
  - ii. If there are multiple divisions, please ensure there are sub-org charts that enumerate all of the above.