CITY OF OLATHE
PROPOSED 2020 AUDIT PLAN

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City Auditor
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THE PROPOSED 2020 AUDIT PLAN WAS DEVELOPED THROUGH:

• Reviewing prior year’s 2019 surveyed City management and City Council audit priorities
• Completion of a City enterprise-level assessment of risk areas and risk exposure
• Discussion of these survey and risk assessment results with the City Council
• Developing an audit plan with the City Auditor’s available time resources including projects in requested areas and/or areas deemed to have relevant risk exposure
## 2020 Proposed Audit Workplan

This workplan is based on risk assessment and surveyed priorities of the Council and City Manager Team.

### Fleet Management
- **Topic/Area:** Infrastructure/Equipment & Process/Control
- **Department/Functional Area:** Public Works, Fire, Police, Parks
- **2019 Survey Topic/Area:** Y - by Council
- **Est Hrs:** 500

### IT Asset Inventory
- **Topic/Area:** Infrastructure/Equipment & Process/Control
- **Department/Functional Area:** IT
- **2019 Survey Topic/Area:** Y - by CMO
- **Est Hrs:** 300

### Cybersecurity Review
- **Topic/Area:** Cybersecurity (review of 2 areas of cyber controls)
- **Department/Functional Area:** IT/City-wide
- **2019 Survey Topic/Area:** Y - by CMO
- **Est Hrs:** 600

### Overtime Usage & Controls
- **Topic/Area:** Financial/HR
- **Department/Functional Area:** City-wide/Resource Management
- **2019 Survey Topic/Area:** Y - Council
- **Est Hrs:** 400

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### Additional/Ongoing Work

<table>
<thead>
<tr>
<th>Topic/Activity</th>
<th>Department/Functional Area</th>
<th>2019 Survey Topic/Area</th>
<th>Est Hrs</th>
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<tbody>
<tr>
<td>Ethics hotline testing/review</td>
<td>Council</td>
<td>Y - Council</td>
<td>20</td>
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<tr>
<td>Financial results analytics</td>
<td>City-wide</td>
<td></td>
<td>40</td>
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<tr>
<td>Audit Committee meetings</td>
<td></td>
<td></td>
<td>45</td>
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<td>Audit research/audit knowledge exchange with peer groups</td>
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<td>45</td>
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<tr>
<td>Internal management consulting and audit action plan follow up (includes streetlight conversion and sales tax rebate review projects)</td>
<td>Financial/Infrastructure &amp; Equip</td>
<td>Y - Council and CMO</td>
<td>100</td>
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<tr>
<td>Data Analytic software knowledge development</td>
<td></td>
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<td>150</td>
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### Total Work Hours
- **Est Hrs:** 1800
- **2019 Survey Topic/Area:** Y - by Council and CMO

### Available City Auditor Hours
- **CITY AUDITOR:** 2080
- **PROPOSED AUDIT INTERN:** 450
- **TOTAL AUDITOR HOURS:** 2530
- **LESS NON-PROJECT HOURS:**
  - Vacation & Holidays: (215)
  - Auditor CPE & Intern Training: (115)
- **TOTAL NON-PROJECT HOURS:** (330)
- **NET AVAILABLE HOURS:** 2200
2020 AUDIT PLAN ALIGNMENT WITH CITY AUDITOR BUDGET OBJECTIVES

- Report to the City Council a minimum of 4 audits which address areas of risk for the City.
- Identify opportunities for the City to avoid certain costs or to increase revenue.
- Develop a continuous audit program to automate the testing of internal controls associated with key business processes.
- Provide assistance and consultation to the City’s process improvement initiatives.

- 4 projects focusing on costs and revenue are in the 2020 Audit Plan
- Initiating development with 2020 Audit Plan
- Part of 2020 workplan hours (research already planned for streetlight conversion and tax rebate projects)