



# Office of the City Auditor Annual Audit Plan Fiscal Year 2024

February 21, 2023

Honorable Mayor and Members of the City Council:

The City Auditor’s Office’s annual audit plan focuses on audits that will provide decision-makers with information and recommendations to improve city services, ensure careful use of tax dollars, and enhance public accountability and transparency. Implementation of our audit recommendations can result in improved city services and program performance, reduced or avoided costs, increased revenues, and improved management and controls over public monies and assets.

Our goal is to release nine performance audits in Fiscal Year 2024; a 50% increase over the current year. These are shown in the table on the following page.

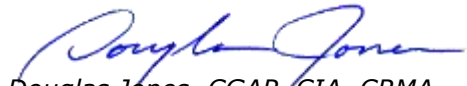
**How are audits selected?** The city auditor is responsible for selecting and initiating audits or the City Council as a body can pass a resolution directing the city auditor to conduct a specific audit.

**Our Mission**

- Conduct independent assessments of the work of city government
- Provide elected officials, management, and the public with objective information
- Make recommendations to improve city operations
- Strengthen city government’s accountability to the public

Our audit universe is a city government with a \$2 billion budget, 20 departments, over 7,400 employees, and a wide range of programs and activities. The City Auditor’s Office’s process for selecting performance audits considers a variety of factors such as operational, financial, and compliance risks; City Council goals in the citywide business plan; budget and performance information; resident surveys; and our previous audits. We also obtain input and concerns from the Mayor, City Council, and city management, and audit suggestions from the public. Final audit selection is based on available resources, timing, and spreading limited audit resources across the organization.

**Can the annual audit plan be changed?** Yes, the plan is a flexible and dynamic tool subject to review and revision throughout the year. Changes may be based on City Council directives, the city auditor’s discretion, staffing changes, emerging issues, or unanticipated events.

  
Douglas Jones, CGAP, CIA, CRMA  
City Auditor

## Audits for Fiscal Year 2024

Audit Topic	Council Goal	Audit Objective (Question to Answer)
Community Policing and Prevention Fund: 4 <sup>th</sup> Quarter FY2023 / Annual Wrap-Up	Public Safety	<i>Objective:</i> Ordinance 220216 directs the city auditor to conduct an audit of the Board of Police Commissioners' efforts and department's use of funds during fiscal year 2023 to meet the expectations of the City outlined in the ordinance and report to the Council as soon as practical after the end of each fiscal quarter.
Governance Risk Assessment: Component Unit Boards & Commissions	Finance & Governance	<i>Objective:</i> What governance practices are the city's boards and commissions following? <i>(Audit is required at least once every four years by Sec. 2-722 of the Code of Ordinances.)</i>
Governance Risk Assessment: Boards & Commissions Required to File Financial Disclosures	Finance & Governance	<i>Objective:</i> What governance practices are the city's boards and commissions following?
Public Improvements Advisory Committee (PIAC)	Infrastructure & Accessibility	<i>Potential Objective:</i> Audit could review PIAC funding, use of funds, or processes. <i>Public audit suggestion.</i>
City Hiring Practices	Finance & Governance	<i>Potential Objective:</i> Audit could review and compare hiring practices to recommended practices and analyze the time it takes to hire new employees.
Cybersecurity Incident Response Plans	Finance & Governance	<i>Potential Objective:</i> Audit could review the city's implementation of cybersecurity incident response plans and compare plans to recommended practices.
Economic Development: TIF Reimbursements	Finance & Governance	<i>Potential Objective:</i> Audit could evaluate whether city departments are requesting reimbursements from TIF projects timely.
Recycling	Housing & Healthy Communities	<i>Potential Objective:</i> Audit could evaluate the city's recycling program processes compared to recommended practices, costs, or where the recycling goes. <i>Public audit suggestion.</i>
Utility Street Cut Repairs	Infrastructure & Accessibility	<i>Potential Objective:</i> Audit could assess whether the city ensuring utility companies are repairing street cuts according to city code.

**Potential Future Audit Topics** (possible audits we may begin later in Fiscal Year 2024 for completion in Fiscal Year 2025)

<b>Future Audit Topic</b>	<b>Council Goal</b>
Benefits for Terminated Employees	Finance & Governance
City Facilities Follow Up	Finance & Governance
Economic Development: Chapter 100 Bond	Finance & Governance
Economic Development: Tax Increment Financing Deliverables	Finance & Governance
Healthy Homes Program	Housing & Healthy Communities
Kansas City Pet Partners Contract	Housing & Healthy Communities
Listening to the Workforce: Ethics & Professionalism Survey	Finance & Governance
Police Early Intervention System	Public Safety
Transparency: Sunshine Law Compliance	Finance & Governance

### Office of the City Auditor

**Douglas Jones, MBA, CGAP, CIA, CRMA – City Auditor**

**Terry Bray, MS – Senior Auditor**

**Kara Jorgensen, MBA – Senior Auditor**

**Jonathan Lecuyer, MPA, MAE – Audit Manager**

**Beth Pauley, MPA – Auditor**

**Sue Polys, MA, CIA, CGAP, CFE – Audit Manager**

**Joan Pu, MPA, CISA – Senior Auditor**

(Retired January 31, 2023, after 26.9 years of city service)

**Paulette Smith, BA – Executive Assistant**

**Vivien Zhi, MS, CISA – Senior Auditor**

***Audit suggestions from the public do matter. Send us your audit suggestions and ideas.***  
***<https://www.kcmo.gov/city-hall/departments/city-auditor-s-office/submit-audit-ideas>***