



Office of the City Auditor

Annual Audit Plan

Fiscal Year 2025

March 1, 2024

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 2025: the same goal as the current fiscal year. The audits 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 nearly \$2.3 billion budget, 20 departments, almost 7,500 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.

A handwritten signature in blue ink that reads "Douglas Jones".

Douglas Jones, CGAP, CIA, CRMA
City Auditor

Audits for Fiscal Year 2025

Audit Topic	Council Goal	Audit Objective (Question to Answer)
Boards Compliance with Legislative Requirements	Finance & Governance	<p><i>Objective:</i> Do boards and commissions follow requirements established in city and state legislation?</p> <p><i>Status:</i> In progress, scope issued.</p>
PIAC Project Eligibility and Monitoring	Finance & Governance, Infrastructure & Accessibility	<p><i>Potential Objective:</i> Does the city ensure non-capital improvement PIAC projects meet eligibility requirements in city code and have processes to monitor PIAC funds awarded to non-capital improvement projects?</p> <p><i>Status:</i> In progress, scope being developed.</p>
Safety Practices	Finance & Governance	<p><i>Potential Objective:</i> Audit could review how complaints, concerns, and recommendations for corrective actions related to city safety practices are being addressed.</p> <p><i>Status:</i> In progress, scope being developed.</p>
Tax Increment Financing Deliverables	Inclusive Growth & Development	<p><i>Potential Objective:</i> Did selected tax abatement projects create projected impacts or promised outcomes?</p> <p><i>Status:</i> In progress, scope being developed.</p> <p><i>Public audit suggestion.</i></p>
Hotline	Finance & Governance	<p><i>Potential Objective:</i> Audit could evaluate how complaints to the city's hotline are being investigated and follow-up on implementation of past audit recommendations.</p> <p><i>Status:</i> In progress, scope being developed.</p>
Healthy Homes Program	Housing & Healthy Communities	<p><i>Potential Objective:</i> Audit could evaluate how this program is operating and whether program goals are being met.</p>
Kansas City Pet Partners Contract	Finance & Governance, Housing & Healthy Communities, Public Safety	<p><i>Potential Objective:</i> Audit could evaluate contract compliance and/or contractor performance, follow-up on implementation of past audit recommendations.</p> <p><i>Public audit suggestion.</i></p>
Office of the Tenant Advocate	Housing & Healthy Communities	<p><i>Potential Objective:</i> Audit could assess how the office is operating, compliance with requirements, or whether the office effectively or efficiently addresses complaints.</p> <p><i>Public audit suggestion.</i></p>
Police Early Intervention System (EIS)	Public Safety	<p><i>Potential Objective:</i> Audit could assess whether the department has an EIS in place and if so, does it incorporate recommended practices.</p>

Potential Future Audit Topics (possible audits we may begin later in Fiscal Year 2025 for completion in Fiscal Year 2026)

Future Audit Topic	Council Goal
Catering Agreement	Finance & Governance, Inclusive Growth & Development
Chapter 100 Bonds	Finance & Governance, Inclusive Growth & Development
Fire Sales Tax <i>(Public audit suggestion)</i>	Finance & Governance, Public Safety
Ground Emergency Medical Transportation Reimbursements	Finance & Governance, Public Safety
Health Tax Levy	Housing & Healthy Communities
Lobbyist and Outside Agencies Compliance with Legislative Requirements	Finance & Governance
MBE/WBE and/or Prevailing Wage Monitoring	Finance & Governance, Inclusive Growth & Development
Police Off Duty Employment	Public Safety
Recurring Large Payment Controls	Finance & Governance
Tow Lot	Infrastructure & Accessibility, Public Safety

Office of the City Auditor

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

Ruth Beyene, MBA – Auditor

Terry Bray, MS – Senior Auditor

Jennifer Davis, BA – Administrative Secretary

Kara Jorgensen, MBA, CISA – Senior Auditor

Jonathan Lecuyer, MPA, MAE, CIA – Audit Manager

Beth Pauley, MPA – Auditor

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

(Retired December 31, 2023, after 23.4 years of city service)

Clinton Pullam, BS – Senior Auditor

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>