



Annual Performance Audit Plan Fiscal Year 2017



Office of the City Auditor, Kansas City, Missouri

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Honorable Mayor and Members of the City Council:

The mission of the City Auditor's Office is to provide elected officials, management, and the public with independent and objective information regarding the work of city government to help improve city operations and strengthen city government's accountability to the public. We seek to accomplish our mission through performance audits evaluating department and program performance.

Audits are selected in one of three ways. The City Council as a body or the City Council's Finance, and Governance Committee may direct the city auditor to conduct a specific audit. In addition, the city auditor has the authority and responsibility to initiate audits.

To develop an annual audit plan and select performance audits that can result in improved city operations and services to the public, the City Auditor's Office considers a variety of factors including risks, Council goals, KCStat, citizen surveys, past audits, complaints, and input and concerns from the City Council, city management, and the public. To develop this year's audit plan, we considered more than 175 potential audit topics, including 45 submitted by the public.

The annual audit plan is 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.

Our goal for fiscal year 2017 is to complete nine performance audits. Six new performance audits are already in progress. We have also identified the three additional audits we will complete to reach our goal.

The information on the following page briefly describes the objective, status, and anticipated release date for the six audits already in progress. We also identify possible objectives for the three additional audits that will be completed in fiscal year 2017; however the final objectives may change as we begin working on these audits.


Douglas Jones
City Auditor

Annual Performance Audit Plan – Fiscal Year 2017

Audits for fiscal year 2017. Our goal is to release nine audits in fiscal year 2017 and staff in the City Auditor’s Office are currently working on six new performance audits that will be released in fiscal year 2017. Two of these audits, bike plan implementation and Independence Avenue CID, came from public audit suggestions. We have also selected the next three audits to complete this fiscal year in order to reach our goal.

Scope statements have been presented to the appropriate City Council committee for audits evaluating the city hotline, contract accessibility, KCFD’s safeguards over controlled substances, and mobile device data security.

Current and Planned Audits – Fiscal Year 2017

Audit Topic	Council Goal	Objective, Status, and Anticipated Release Date
City Hotline	Finance & Governance	<i>Objective:</i> Is the city following recommended practices in operating its hotline? <i>Status:</i> Developing the report. <i>Anticipated Release Date:</i> July 2016
Contract Accessibility	Finance & Governance	<i>Objective:</i> Are the city's executed contracts accessible? <i>Status:</i> Completing fieldwork and developing the report. <i>Anticipated Release Date:</i> July 2016
KCFD’s Safeguarding of Controlled Substances	Public Safety	<i>Objective:</i> Has the Kansas City Fire Department implemented processes to safeguard controlled substances? <i>Status:</i> Conducting fieldwork. <i>Anticipated Release Date:</i> September 2016
Mobile Device Data Security	Finance & Governance	<i>Objective:</i> Has the city take adequate steps to mitigate security risks related to smartphones and tablets used for city business? <i>Status:</i> Conducting fieldwork. <i>Anticipated Release Date:</i> October 2016.
Bike Plan Implementation	Transportation & Infrastructure	<i>Status:</i> Project initiated, scope being developed. Audit may look at the status or progress of the city’s bike plan. (Suggested by the public.) <i>Anticipated Release Date:</i> Not yet determined.
Independence Avenue Community Improvement District	Planning, Zoning & Economic Development	<i>Status:</i> Project initiated, scope being developed. Audit may examine the CID’s activities, controls, revenues, and expenditures. (Suggested by the public.) <i>Anticipated Release Date:</i> Not yet determined.
City Services Performance Data	Finance & Governance	<i>Status:</i> Project not started. Audit may evaluate the timeliness, accuracy, relevancy, or reliability of performance measures of a selected department or program.
Employee Grievance Process	Finance & Governance	<i>Status:</i> Project not started. Audit may review how the city’s employee grievance process is operating and whether there have been any improvements since our January 2006 audit.
Paying Vendor Invoices	Finance & Governance	<i>Status:</i> Project not started. Audit may examine how a selected city department is processing vendor payments as well as evaluate the implementation of recommendations in our January 2013 audit.

CITY AUDITOR'S OFFICE

MISSION AND GOALS

The City Auditor's Office provides elected officials, management, and the public with independent and objective information regarding the work of city government to help improve city operations and strengthen city government's accountability to the public.

We seek to accomplish our mission through performance audits conducted in accordance with Government Auditing Standards issued by the U.S. Comptroller General and our core values of accountability, transparency, integrity, and professionalism.

Our primary goals when evaluating department and program performance are to:



- Evaluate the efficiency and effectiveness with which city departments and programs carry out their responsibilities;

- Identify ways to improve city services and operations;

- Identify ways to reduce, avoid, or recover costs;

- Provide information, analysis, and recommendations to elected officials and management to facilitate decision making;



- Strengthen public accountability; and

- Identify emerging issues elected officials and management should consider.



SUBMIT YOUR
AUDIT IDEAS

The city auditor wants to hear your ideas and suggestions for audits to improve Kansas City, Missouri, government.