



Office of the City Auditor Annual Audit Plan Fiscal Year 2022

May 10, 2021

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 six performance audits in Fiscal Year 2022, and these are shown in the table on the following page. Audits evaluating how the city is managing its leases, using purchasing cards, and handling illegal dumping are in progress.

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 audit universe is a city government with a \$1.74 billion budget, 20 departments, nearly 7,100 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 risks, City Council goals, budget and performance information, citizen surveys, past audits, complaints, as well as input and concerns from the Mayor and City Council, city management, and the public. Final audit selection is based on available resources, timing, and audit coverage.

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.

Upcoming change to audit selection process. We are changing the time of year we select audit topics from Spring to the Fall. This timing change will better align with activities of the office as well as shift the process from the city's budget season in order to better engage council members in identifying potential audit topics.


Douglas Jones, CGAP, CIA, CRMA
City Auditor

City Auditor's Office 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*

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Audits for Fiscal Year 2022

Audit Topic	Council Goal	Objective
Managing Lease Rates and Below Market Leases	Finance and Governance	<p><i>Objectives:</i> Is the city receiving all rent payments due for leased property? Does the city have a policy for below market rate leases?</p> <p><i>Status:</i> Scope issued, anticipated release – June 2021.</p>
Purchasing Card Use	Finance and Governance	<p><i>Objective:</i> Do employees use Purchasing Cards as intended?</p> <p><i>Status:</i> Scope issued, anticipated release – August 2021</p>
Illegal Dumping	Housing and Healthy Communities	<p><i>Potential Objective:</i> Audit could look at response times, remediation processes and practices, and outcomes.</p> <p><i>Status:</i> Project initiated; scope being developed.</p> <p><i>Public audit suggestion.</i></p>
Police Body Worn Cameras	Public Safety	<p><i>Potential Objective:</i> Audit could evaluate policies, procedures, controls, use, or implementation.</p> <p><i>Council directed audit per Resolution 200422.</i></p>
Boards and Commissions	Finance and Governance	<p><i>Potential Objective:</i> Audit could review board transparency, reporting practices, financial disclosure requirements, or Sunshine Law compliance.</p>
City Transportation Infrastructure	Infrastructure and Accessibility	<p><i>Potential Objective:</i> Audit could follow up on prior GO Bond sidewalk program audit or street plate audit. Other areas an infrastructure audit could look at include GO Bond program progress, capital improvement planning, street resurfacing, or street closures.</p>

Potential Objective Note: A final audit objective will be determined following our initial audit planning work.

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>