



Office of the City Auditor Annual Performance Audit Plan Fiscal Year 2018

June 7, 2017

Honorable Mayor and Members of the City Council:

Our goal is to release seven performance audits in fiscal year 2018. Four audits are already in progress and we have presented scope statements to the appropriate City Council committees for two of these audits. The table on the following page lists the audits we are currently conducting and planning to conduct this fiscal year in four of the City Council's seven goal areas.

The mission of the City Auditor's Office is to conduct independent assessments of the work of city government and provide elected officials, management, and the public with objective information and recommendations to improve city operations and strengthen city government's accountability to the public.

Our performance audits can cover a wide range of city government departments, programs, and activities – literally A (airport) to Z (zoo). Implementation of our recommendations can result in reduced risk of loss or abuse of assets, decreased costs, increased revenues, improved city services, as well as facilitating decision making, and contributing to public accountability.

How are audits selected? The City Council as a body can pass a resolution directing the city auditor to conduct a specific audit or the city auditor has the authority to initiate audits. 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 City Council, city management, and the public.

Since fiscal year 2015, we have conducted at least one audit each year inspired by a suggestion from the public.

Can the annual audit plan be changed? Yes, the 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. Additionally, the preliminary objectives identified for audits may change as we begin working on the audits.

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Audits for Fiscal Year 2018

Audit Topic	City Council Goal	Objective
Animal Health and Public Safety Division	Public Safety	<i>Objective:</i> Has the Animal Health and Public Safety Division implemented processes and provided training consistent with recommended practices? (Directed by City Council, Resolution 160680.) (Audit in process, anticipated release date July 2017.)
General Services' Payment Process	Finance & Governance	<i>Objective:</i> Does the General Services Department's process for paying for goods and services protect city resources? (Audit in process, anticipated release date July 2017.)
Arterial Street Impact Fees	Transportation & Infrastructure	<i>Preliminary Objective:</i> Evaluate whether arterial street impact fees have kept pace with costs associated with street construction. (Audit recently started, scope being developed.)
Fire Department Resource Analysis	Public Safety	<i>Preliminary Objective:</i> Analyze data on Fire Department staffing and activities. (Audit recently started, scope being developed.)
Environmentally Sustainable Maintenance	Neighborhoods & Healthy Communities	<i>Preliminary Objective:</i> Review the Parks Department's maintenance practices to determine whether they are environmentally sustainable.
Contract Consolidation	Finance & Governance	<i>Preliminary Objective:</i> Analyze city expenditures to identify vendors providing similar goods/services to multiple departments under different contracts and evaluate opportunities to consolidate contracts.
Inventory Management	Finance & Governance	<i>Preliminary Objective:</i> Evaluate whether inventory management practices are in place to safeguard city assets.

Audit suggestions from the public do matter.

Send us your audit suggestions and ideas kcmo.gov/cityauditor/submit-audit-ideas.

