



Office of the City Auditor Annual Performance Audit Plan Fiscal Year 2020

April 29, 2019

Honorable Mayor and Members of the City Council:

Our goal is to release seven performance audits in Fiscal Year 2020. Four of these audits are currently underway, including one nearing completion.

The "New Audits" table on the following page lists the audits we are planning to release in the coming fiscal year. We selected these audits based on factors such as available resources, timing, and audit coverage. The "Potential Audit Topics" table on the following page identifies possible audits we may begin later in Fiscal Year 2020 for completion in Fiscal Year 2021. It also provides us with possible audit topics if we determine an audit we were planning to conduct in Fiscal Year 2020 is no longer relevant.

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 audit universe is a city government with a \$1.73 billion budget, 20 departments, almost 7,000 employees, and a wide range of programs and activities. Our work provides value to city government by enhancing public transparency and accountability, and presenting information to decision-makers.

Implementation of our 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.

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 can 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 six audits inspired by suggestions submitted by 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 potential objective identified for an audit may change as we begin work on the audit.


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New Audits (audits to be released in Fiscal Year 2020)

Audit Topic	Council Goal	Objective
Retroactive Pay Adjustments	Finance & Governance	<i>Objectives:</i> What are the causes of retroactive pay adjustments? Are controls over retroactive pay adjustments adequate? <i>Status:</i> Anticipated release – June 2019.
Governance Assessment 2019 (Required at least once every four years by Sec. 2-722 of the Code of Ordinances.)	Finance & Governance	<i>Objective:</i> What governance practices are the city's boards and commissions following? <i>Status:</i> Anticipated release – August 2019.
Visit KC	Finance & Governance; Planning, Zoning & Economic Development	<i>Objective:</i> Are Visit KC's performance and financial data clear and useful to the city? <i>Status:</i> Anticipated release – September 2019.
Emergency Management	Public Safety	<i>Potential Objective:</i> Audit could compare city's policies, procedures, and practices with recommended practices for emergency management. <i>Status:</i> Project initiated, scope being developed.
City Drone Use	Finance & Governance; Public Safety	<i>Potential Objective:</i> Audit could review city departments' (including Police) use of drones and compliance with laws/regulations.
Preparing Employees for Retirement	Finance & Governance	<i>Potential Objective:</i> Audit could evaluate what the city is doing to prepare employees for retirement.
Legal Settlements	Finance & Governance	<i>Potential Objective:</i> Audit could look at causes, actions related to addressing causes, and trends.

Potential Audit Topics (possible audits we may begin later in Fiscal Year 2020 for completion in Fiscal Year 2021 or if we determine an audit we were planning to conduct in Fiscal Year 2020 is no longer relevant)

Potential Audit Topic	Council Goal
ADA Curb Ramps in New Development	Transportation & Infrastructure
Budget Review	Finance & Governance
Community Improvement Districts	Planning, Zoning & Economic Development
Hiring Practices	Finance & Governance
Parking Enforcement	Public Safety; Transportation & Infrastructure
Recycling	Neighborhoods & Healthy Communities
Worker's Compensation Program	Finance & Governance

Audit suggestions from the public do matter.

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