



Office of the City Auditor Annual Audit Plan Fiscal Year 2021



March 31, 2020

Honorable Mayor and Members of the City Council:

The City Auditor's Office's annual audit plan focuses on audits that will provide information and recommendations to improve city services, ensure careful use of tax dollars, and provide transparency.

The COVID-19 pandemic poses unpredictable challenges to the city this year. The City Auditor's Office will look for opportunities to direct audit resources to emerging issues of concern to the Mayor and City Council, city management, and the public regarding the city's response to and recovery from the pandemic.

Our goal is to release seven performance audits in Fiscal Year 2021, and these are shown in the "New Audits" table on the following page. Five of these audits are now in progress. The first two audits on the list have been underway for a few months. In anticipation of social distancing measures and audit staff working remotely during the COVID-19 pandemic, we selected the next three audits on the list because they can be worked on remotely and rely heavily on using online resources.

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, about 7,100 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 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. New audits or other work related to city activities in response to the COVID-19 pandemic could be added to the annual plan.

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New Audits for Fiscal Year 2021

Audit Topic	Council Goal	Objective
On-Street Parking Enforcement	Public Safety; Transportation & Infrastructure	<i>Objective:</i> What actions could improve on-street parking enforcement in downtown Kansas City, Missouri? <i>Status:</i> Anticipated release – August 2020.
Citywide Duplicate Payments (Continuous Auditing)	Finance & Governance	<i>Objective:</i> Do city processes prevent duplicate payments? <i>Status:</i> Anticipated release – September 2020.
Community Improvement Districts	Planning, Zoning & Economic Development	<i>Potential Objective:</i> Audit could provide an overview of CIDs in Kansas City, reporting compliance, and revenues. <i>Status:</i> Project initiated; scope being developed.
Boards and Commissions	Finance & Governance	<i>Potential Objective:</i> Audit could review how the city manages and tracks its boards and commissions. <i>Status:</i> Project initiated; scope being developed.
Information Technology Access Controls	Finance & Governance	<i>Potential Objective:</i> Audit could assess controls, practices, and process related to managing system access and privileges. <i>Status:</i> Project initiated; scope being developed.
Street Closures	Transportation & Infrastructure	<i>Potential Objective:</i> Audit could review processes, requirements, compliance, and fee structure.
Illegal Dumping	Neighborhoods & Healthy Communities	<i>Potential Objective:</i> Audit could look at response times, remediation processes and practices, and outcomes.

Note: The potential objective identified for an audit may change as we begin work on the audit.

Potential Audit Topics (possible audits we may begin later in Fiscal Year 2021 for completion in Fiscal Year 2022 or audits we may include if we determine an audit we were planning to conduct in Fiscal Year 2021 is no longer relevant)

Potential Audit Topic	Council Goal
Consultant Contracts	Finance & Governance
Continuity of Operations	Finance & Governance; Public Safety
Crime Prevention Programs	Public Safety
GO Bond Programs	Finance & Governance
Overflow Control Program	Transportation & Infrastructure
Purchasing Cards (Continuous Auditing)	Finance & Governance
Sales Tax Study	Finance & Governance
Short-Term Rentals	Planning, Zoning & Economic Development
Street Resurfacing	Transportation & Infrastructure
Worker's Compensation Program	Finance & Governance

Audit suggestions from the public do matter.
Send your audit suggestions and ideas to kcmo.gov/submitauditideas