

# RESOLUTION NO. 2007-121

Adopted by the Sacramento City Council

February 27, 2007

## APPROVING THE CALENDAR YEAR 2007 INTERNAL AUDIT WORKPLAN

### BACKGROUND

- A. The City Manager's internal operating practices require the submission of an Annual Internal Audit Workplan for the Mayor and City Council's approval.
- B. The Annual Workplan contains the planned projects to be completed during the calendar year.
- C. Significant audit fieldwork cannot proceed without the authorization of the City Manager and the approval of a majority of the City Council.
- D. Modifications to the Annual Workplan can be made at anytime; following the authorization of the City Manager and approval by a majority of the Mayor and City Council.
- E. The calendar year 2007 Annual Audit Workplan includes:
  - Audits
    - 1. Completion of a General Cash Controls Audit of the Revenue Division;
    - 2. A Bidding Process Audit of the Utilities Department;
    - 3. A Bidding Process Follow-Up of the General Services Department;
    - 4. The Mayor and City Council Discretionary Accounts Annual Report for Fiscal Year 2005/2006 and Fiscal Year 2006/07;
    - 5. Special Projects; and
    - 6. General Cash Controls Audit of Parks and Recreation Department.

#### Administrative Requirements/Reports

- A. Completion of Government Auditing Standards requirements for Continuing Professional Education;
- B. Completion of an Internal Audit Annual Report; and
- C. Completion of the calendar year 2008 Annual Audit Workplan.

### BASED ON THE FACTS SET FORTH IN THE BACKGROUND, THE CITY COUNCIL RESOLVES AS FOLLOWS:

Section 1. The Annual Internal Audit Workplan for calendar year 2007 is approved.

Adopted by the City of Sacramento City Council on February 27, 2007 by the following vote:


Ayes: Councilmembers, Cohn, Fong, Hammond, McCarty, Pannell, Sheedy, Tretheway, Waters, and Mayor Fargo.

Noes: None.

Abstain: None.

Absent: None.

Attest:  
  
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Shirley Concolino, City Clerk

  
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Mayor, Heather Fargo