

RESOLUTION NO.

JUN 21 2005

ADOPTED BY THE SACRAMENTO CITY COUNCIL

ON DATE OF 2005-490

**RESOLUTION ADOPTING THE
INTERNAL AUDIT WORKPLAN
FOR FY2005/06**

WHEREAS, the Mayor and City Council have approved the function of Internal Audit Manager for the City of Sacramento; and

WHEREAS, the on May 31, 2005 the Internal Auditor presented the Preliminary FY2005/06 Internal Audit Workplan to the Mayor and City Council for comment and direction; and

WHEREAS, the Internal Auditor has prepared a Final Annual Internal Audit Workplan, Exhibit 1.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SACRAMENTO THAT:

The Internal Audit Workplan for FY2005/06 is hereby approved.

HEATHER FARGO

MAYOR

ATTEST:

SHIRLEY CONCOLINO

CITY CLERK

Exhibits

Exhibit 1 FY2005/06 Internal Audit Workplan

FOR CITY COUNCIL USE ONLY

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EXHIBIT 1**Internal Audit Workplan for Fiscal Year 2005/2006**

Areas of Review	SCOPE
Bidding Process Examination of the General Services, Transportation, and Utilities Departments.	<p>Examine the City's bidding process for letting contracts for the General Services, Transportation, and Utilities Departments.</p> <p>Review the City's change-order procedures. Compare total cost of change-orders as a percentage of the total contract costs. Benchmark results with other municipalities. In order to maximize audit resources, portions of the fieldwork maybe contacted.</p>
Revenue Division, General Control Review of Cash Collection and Handling.	<p>This review will perform a detailed examination of the collection, handling, recording, and depositing of daily receipts, within the Revenue Division.</p> <p>This audit will be the first step in an examination of cash accounts, starting with the centralized collection point of the Revenue Division.</p> <p>I anticipated that this audit will lead to future audits of cash that occur outside of the Revenue Division, several possible examples may include the Golf, the Crocker Art Museum, the Zoo, and other cash handling operations.</p>
The Mayor and City Council Discretionary Accounts Annual Report for Fiscal Year 2004/2005.	The examination will perform the annual review of the recordkeeping and review the nature of discretionary spending for the Mayor and City Council during fiscal year 2004/2005.
Employee Benefits Audit	This audit will review the City's collection and payments of employee benefits, such as health insurance, dental insurance, and the Sacramento City Employee's Retirement System. Including an examination for duplicate payments and adequate oversight and internal control.
Continuing Professional Education	Obtain continuing professional education as required by Government Auditing Standards.
Special Projects	Perform special projects assigned by the City Manager and the City Council.
Internal Audit Annual Report	Provide an annual report detailing work completed, projects-in-process, and accomplishments.
Fiscal Year 2005/2006 Annual Internal Audit Workplan	Gather ideas and information for the following year's Annual Internal Audit Workplan.

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