



# Annual Audit Plan Fiscal Year 2024 **\* AMENDED LIST OF AUDITS \***



Engagement Index Identifier	Engagement Name	Preliminary Audit Objective(s)	Budgeted Hours	New Or Carryover Engagement from Prior Year Audit Plan
2024-1	Audit Quality Control	Ensure conformance of Internal Audit's practices to Generally Accepted Government Auditing Standards (GAGAS). <i>This engagement requires that periodic assessments occur during the year to review auditors' work product and ensure activities and documentation conform to GAGAS requirements. This Activity is required of auditors by professional standards for the practice of internal audit.</i>	250	New
2024-2	City Hall Relocation	Review the design and assess effectiveness of controls with regard to ongoing contractor and/or vendor selection(s), capital investment/operating expenditure approvals and modifications, and project monitoring/reporting to Council.	700	New
2024-5	Construction (Transportation and Public Works)	Assess whether construction projects were completed in accordance with contract terms and applicable laws.	600	New
2024-6	Crime Control and Prevention District (CCPD)	Sample a set of transactions funded by the CCPD to evaluate compliance with the District's guiding policies and criteria for permissible disbursements.	600	New
2024-7	Data Analysis	Identify anomalies within City of Fort Worth automated human capital management (HCM) and other applicable systems; results may indicate a further need for an audit, which would be proposed to the Audit Committee, with a recommendation by City Auditor to amend this Annual Audit Plan at such time.	500	New
2024-8	Development Services	Assess and summarize key issues and current- state workflow practices, organizational structure, staffing levels, and technology needs for purpose of providing conclusions, recommendations and roadmap to enhance the efficiency and effectiveness of service offerings.	700	New
2024-10	Library Programs and Services	Assess "current state" of a sample set of programs offered and services provided in relation to population served, common industry standards and good business practices for purpose of providing conclusions, recommendations and roadmap to enhance the efficiency and effectiveness of service offerings.	600	New
2024-11	Management Action Plan Follow Ups	Follow up on status of management action plans associated with audit report findings and recommendations from reports issued in prior years.	540	New
2024-12	Neighborhood Services – Affordable Housing	Review sample set of transaction documentation to assess the design and evaluate effectiveness of controls to ensure due- diligence procedures are in place that may reasonably demonstrate to interested stakeholders that disbursements are effectively managed.	600	New

## Schedule of Activities

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2024-14	Social Media	Assess “current state” governance and oversight of City social media strategy and platforms against good business practices and standards, and evaluate whether controls over user access and effectiveness/performance monitoring and reporting are in place and functioning.	600	New
2024-15	Special Requests	As directed by the Mayor, City Council, Audit Committee, and/or as requested by the City Manager.	650	New
2024-2023-29	Building Inspections/ Re-inspections	To determine whether existing controls help ensure that building inspections are completed as required by City policy and applicable legislation.	300	Carry Over-Started Not Completed
2024-2023-2	City Vehicle Accident Prevention	To determine whether prevention and mitigation strategies are adequate.	310	Carry Over-Started Not Completed
2024-2023-4	Construction (Transportation and Public Works)	To determine whether construction projects were completed in accordance with contract terms; To determine whether the project was performed in accordance with contract terms and applicable laws.	40	Carry-Over-Started Not Completed
2024-2023-5	Construction (Water)	To determine whether construction projects were completed in accordance with contract terms; To determine whether the project was performed in accordance with contract terms and applicable laws.	600	Carry Over-Not Started
2024-2023-6	Delinquent Accounts Collection	To evaluate the effectiveness of delinquent account collection efforts; To identify opportunities to improve collections.	300	Carry Over-Started Not Completed
2024-2023-7	Department Level Grants Management	To evaluate the effectiveness and efficiency of departmental grants management; to evaluate compliance w/grants requirements.	100	Carry Over-Started Not Completed
2024-2023-20	Expending of Transportation Impact Fees	To ensure that transportation impact fees were expended as required by City policy and applicable legislation.	600	Carry Over-Not Started
2024-2023-8	Inventory Controls	To evaluate the effectiveness and efficiency of controls over inventories; To verify general ledger balances.	260	Carry Over-Started Not Completed
2024-2023-10	Ransomware Preparedness	To evaluate the adequacy of the City’s security defenses against ransomware attacks.	600	Carry Over-Not Started

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2024-2023-11	Revenue Estimates	To determine whether assumptions and the revenue estimate for budgeted revenue are reasonable.	600	Carry Over-Started Not Completed
2024-2023-13	Tree Mitigation Fund	To determine the controls in place to ensure that the City collects all tree mitigation fees that should be collected.	600	Carry Over-Not Started
2024-2023-14	Utility Franchise Fees	To determine whether the City receives all franchise fees due.	120	Carry Over-Started Not Completed
<b>TOTAL ANNUAL AUDIT PLAN BUDGET HOURS AVAILABLE</b>				<b>16,648</b>
<b>TOTAL ANNUAL AUDIT PLAN BUDGET HOURS ALLOCATED TO ENGAGEMENTS</b>				<b>(10,770)</b>
<b>RESERVE HOURS FOR UNANTICIPATED INCREASES WHICH MAY BE REQUIRED</b>				<b>5,878</b>