



MUNICIPAL AUDITING ANNUAL PLAN – FISCAL 2012

Presented to the City of Roanoke
Audit Committee
September 7, 2011



Audit Plan Considerations:

- Audit Universe Coverage
 - 10 Year History of Audits Performed
- Changes in Systems / Management
- Past Findings / Follow-Up Results
- Management and Committee Input
- Technology Initiatives
- Key Businesses
- Risk Assessments



MAD Mission:

Our Mission is to Promote:

- Transparency
- Accountability
- Good Government



MAD Key Businesses:

- Conduct Financial Related and Performance Audits
- Advise Officials and Employees About Risks and Controls
- Identify and Mitigate Fraud, Waste and Abuse
- Information Systems Auditing



Financial Related Engagements:

- Police Cash Funds
- Sheriff Canteen and Auxiliary Funds
- Jail Cost Report
- Clerk of the Circuit Court
- City Council Expenditures



Performance Audits:

- Audit Findings Follow Up
- Purchasing Cards
- Purchasing – Procurement Process
- Fleet Management – Parts Contract
- Real Estate Billing and Collections
- Civic Center – Management Contract



Performance Audits [Continued]:

- Library Assets
- Parks & Recreation – Payment Processing
- Risk Management – Insurance
- Social Services Risk Assessment



GRTC Engagements:

- Coordinate Annual Audit of Financial Statements & Single Audit
- Audit Findings Follow Up [Purchasing and Credit Cards]
- Retirement Trust
- Payroll Processing



RCPS Engagements [Pending]:

- Coordinate Annual Audit of CAFR, Single Audit, & Student Activity Funds
- Audit Findings Follow Up
- Student Transportation – Contract
- Accountability [Student Testing]
- Purchasing



Audit Support and Advisory Services:

- Coordinate Annual Audit of CAFR, Single Audit, & Sheriffs Internal Control AUP
- Miscellaneous Consultations
 - Review Proposed Changes to Internal Controls
 - Serve on Various Committees
 - Meetings with Constitutional and Appointed Officers
 - Small Projects Requiring < 40 hours
- Financial Condition Report



Fraud, Waste & Abuse:

- Hotline Administration
- Investigations
- Develop Conflict of Interest Program
- Develop Continuous Auditing Program



Information Systems Auditing:

- Information Technology Committee
- Project Request Review Team
- Stakeholders / Steering Committees
 - Tax & Treasury Systems
 - Advantage Upgrade
- Maturity Model Evaluation [Control Objectives for Information Technology]



Engagement Carryover From 2011:

- Payroll– Post Implementation
- Leave Usage
- Parking – Management Contract
- Travel Reimbursement Process
- Homeless Assistance Team
- RCPS Vehicle Services
- RCPS Vendor Tables



Department Development:

- Hotline Awareness Campaign
- Update Policies & Procedures - Adoption of Revised GAGAS Standards
- Update Strategic Business Plan
- Develop Staff Retention Plan

MAD Staff Qualifications:

- Pam Mosdell
 - BBA – Organizational Management & Administrative Systems
 - AS – Information Technology
 - CIA, CISA
 - Member Since November 1999
- Dawn Mullins
 - BBA – Accounting
 - CPA
 - Member Since March 2007



MAD Staff Qualifications [Cont.]:

- Debbie Noble
 - BBA Accounting
 - CPA
 - Member Since February 2008
- Ann Clark
 - BS Accounting
 - CPA
 - Member Since July 2008



MAD Staff Qualifications [Cont.]:

- Octavian Reeves

- BS Economics
- MPA Public Administration
- Member Since May 2011

- Drew Harmon

- BS Accounting
- CPA, CIA
- Member Since January 1998



Professional Associations:

- Association of Local Government Auditors
- Va Local Government Auditors Association
- American Institute of Certified Public Accountants
- Institute of Internal Auditors
- Information Systems Audit & Control Association [ISACA]
- Va Govt Finance Officers Association
- Association of Certified Fraud Examiners



Municipal Auditing Department Contact Information:

Website: www.roanokeva.gov/auditing

Phone: 540-853-5235

Office: 215 Church Avenue SW, Rm 502 N.
Roanoke, VA 24011

Hotline: 1-888-235-1725
www.roanokeva.ethicspoint.com