

CITY OF OLATHE PROPOSED 2021 AUDIT PLAN

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December 15, 2020



2021 PROPOSED AUDIT WORKPLAN

OVERVIEW AND DEVELOPMENT APPROACH

THE PROPOSED 2021 AUDIT PLAN WAS DEVELOPED THROUGH:

- **Reviewing prior year's 2020 surveyed City management and City Council audit priorities**
- **Completion of a City enterprise-level assessment of risk areas and risk exposure**
- **Discussion of these survey and risk assessment results with the City Council Audit Committee**
- **Developing an audit plan with the City Auditor's available time resources including projects in requested areas *and/or* areas deemed to have relevant risk exposure**

2021 PROPOSED AUDIT WORKPLAN
based on risk assessment and surveyed priorities of the
Council and City Manager Team

PROPOSED PROJECT	EST HRS	RISK TYPE/AREA
AUDIT PROJECTS		
Cynbersecurity - data breach protocols and controls	450	TECHNOLOGY, FINANCIAL AND PROCESS RISK
Sales Tax Receipt/Allocation Controls	350	FINANCIAL AND PROCESS/CONTROL RISK
Franchise Fees	500	FINANCIAL RISK
Accounts Payable	500	FINANCIAL AND PROCESS/CONTROL RISK
TOTAL AUDIT PROJECT TIME	1800	
ADDITIONAL/ONGOING WORK		
Continous Audit Monitoring	120	FINANCIAL AND PROCESS/CONTROL RISK
Ethics Hotline Monitoring/Review	40	HR AND FINANCIAL RISK
Audit Committee Meetings	40	N/A
Audit research/peer knowledge exchange	50	N/A
Management consulting and action plan follow up	100	N/A
Data analytics continuing development	50	N/A
TOTAL WORK HOURS	2200	

AVAILABLE DEPARTMENT HOURS	
CITY AUDITOR	2080
PROPOSED INTERN	450
TOTAL DEPARTMENT HRS	2530
LESS NON PROJECT HRS	
VACATION & HOLIDAYS	-215
CONTINUING ED & INTERN TRAINING	-115
TOTAL NON-PROJECT HRS	-330
NET AVAILABLE HOURS	2200

2021 AUDIT PLAN ALIGNMENT WITH CITY AUDITOR BUDGET OBJECTIVES

- Report to the City Council a minimum of 4 audits which address areas of risk for the City.
- Identify opportunities for the City to avoid certain costs or to increase revenue.
- Develop a continuous audit program to automate the testing of internal controls associated with key business processes.
- Provide assistance and consultation to the City's process improvement initiatives.

4 projects focusing on costs and revenue are in the 2021 Audit Plan

Development of initial test in 2020; expansion to new tests with 2021 Audit Plan

Part of 2021 workplan hours