



Kimberly Schroeder, CIA
Internal Audit Manager

As required by the Internal Audit Charter the 2017 Audit Plan was approved by the City of Sioux Falls Audit Committee on March XX, 2017



Internal Audit's mission is to help the City achieve the highest efficiency and effectiveness with integrity.

We continuously collect information about risks facing the City from a variety of sources including the City Council, City Administration, and the public.

We assessed this information to identify audit topics which are prioritized based on resources, timing, audit coverage, and other factors and then included them in this Audit Plan.

Committee Members

- Councilor Rex Roling, Chair
- Councilor Michelle Erpenbach
- Councilor Rick Kiley
- Councilor Greg Neitzert
- Jason Forbes
- Arnold Martens
- Seth Peterson

Internal Audit Department
Sioux Falls, South Dakota
(605) 367 - 8865
kschroeder@siouxfalls.org

2017 AUDITS

| | Audit Title | Department | Preliminary Objective |
|-----------------------------------|---|----------------------------------|---|
| High Level Audits | | | |
| 1 | Ambulance Service Contract | Health | How does the City ensure compliance with the terms of the contract? |
| 2 | Maintenance of Administrative Instructions | Citywide | Are the City's policies and procedures documented and relevant to City operations? Are responsibilities defined that allow for proper succession? |
| 3 | Fee Waivers | Citywide | How much money is waived each year and how are those decisions made? |
| 4 | Water Utility Management | Public Works - Water | Is the City's water utility effectively and efficiently managed to respond to current and future needs? |
| Process Audits | | | |
| 5 | Public Information Requests | Attorney, Citywide | Does the City follow open records laws and provide requested information in an efficient and timely manner? |
| 6 | Septage Hauler Rates | Public Works - Water Reclamation | Are the City's rates fair and equitable to users while still being sufficient to cover the true cost of the services being provided? |
| Resource Audits | | | |
| 7 | Cash Handling: Sioux Falls Area Humane Society | Police | Does the SFAHS properly account for all the cash it receives on behalf of the City? |
| 8 | Preventative Maintenance | Facilities Management | Is preventative maintenance performed and adequately monitored to extend the useful lives of City owned assets? |
| 9 | Motor Vehicle Fee Revenue | Finance | Is the City receiving the correct distribution of revenue from the State? |
| Analysis / Follow-Up | | | |
| 10 | Follow-up of Audit Recommendations | Multiple | Has City management implemented changes that were agreed to in recent audits? |
| 11 | Fraud Risk Analysis | Risk Management, Citywide | Does the City actively detect, deter, and prevent fraud before it occurs? |
| 12 | Financial Condition Analysis | Finance, Citywide | How does the City's financial performance compare to other cities in our region? |
| CARRYOVER AUDITS FROM 2016 | | | |
| High Level Audits | | | |
| 13 | Accounts Payable | Finance, Citywide | Are systems and procedures in place that ensure risks are assessed and mitigated through proper internal controls? |
| Resource Audits | | | |
| 14 | Cable TV Franchise & Open Video System License Fees | Finance | Are fees properly calculated and collected in a timely manner? |