

FY 2025 PRIMARY AUDIT PLAN ATTACHMENT A

DEPARTMENT / PROJECT TITLE	PRELIMINARY SCOPE
<i>Aviation</i>	
Contract Audit - Ace Expenditure Review	Evaluate compliance with contract terms and adequacy of contract monitoring, with a focus on ensuring that reimbursements paid to Ace are allowable per the contract.
Badging and Fingerprint Fees	Review the Badging and Fingerprint fee cost models to ensure all cost categories are included.
Rental Car Center Lease Revenue	Verify that Rental Car Center lease revenue contracts are monitored and that fees are collected as required.
Direct Charges from the Police Department	Verify that direct charges made by the Police Department to the Aviation Fund comply with Federal Aviation Administration (FAA) requirements.
Minimum Standards Audit	Validate that airport tenants are complying with minimum standards for occupancy and are paying required amounts.
Part 139 Training Analysis FY25	Review training records for FBO fuel handlers, fire fighters, and Aviation staff to ensure files are up to date and accurate for the annual Federal Aviation Administration (FAA) inspection.
Direct Charges from the Street Transportation Department	Verify that direct charges made by the Street Transportation Department to the Aviation Fund comply with Federal Aviation Authority requirements.
Application Controls - Common Use Systems	Review the application for basic controls over data input, processing, and output controls, including interfaces and error handling. A general controls risk assessment is also conducted and high risk areas, such as access management may also be tested.
Rental Car Contract - Hertz	Evaluate compliance with contract terms and adequacy of contract monitoring.

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Ground Transportation Vendor Management	Verify that ground transportation are appropriately managed for licensing, insurance, and other contract requirements. Validate that payments to the City are accurate and comply with agreement requirements.
Commercial Use Permit - Jackson Jet Center	Review general compliance with contract provisions to ensure accurate and timely reporting of commercial use permit revenue and fuel flowage fees.
Concessions Contract - SSP America Inc	Evaluate compliance with contract terms and adequacy of contract monitoring, with an emphasis on revenue payments.
Contract Audit - Alstom Transport USA Inc	Evaluate compliance with contract terms and adequacy of contract monitoring, with an emphasis on expenditures.
Concessions Contract - Paradies PHX LLC	Evaluate compliance with contract terms and adequacy of contract monitoring, with an emphasis on revenue payments.

City Auditor

External Peer Review	Coordinate and facilitate the triennial peer review.
Audit Planning for FY2026	Assist in creating the audit plan for the next fiscal year.
Quality Control Review	Verify the City Auditor Department's compliance with Generally Accepted Government Auditing Standards (Yellow Book).

City Manager's Office

Integrity Line Administration	Perform Integrity Line administrative tasks and provide reports and updates to the Integrity Line Committee.
Integrity Line Investigations	Perform investigations assigned to the City Auditor by the Integrity Line Committee; these investigations are smaller in nature and do not require their own project.

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Grants Management (Office of Heat Response and Mitigation)	Review grants for compliance with grant terms and expenditures.
Annual User Fee Review FY25	Conduct a high-level analytical review of user fees for reasonableness and projected recovery rates.
Citywide	
Contract Audit - Dell Marketing	Evaluate compliance with contract terms and adequacy of contract monitoring.
PCI Compliance Support	Provide support as needed as the City uses a Qualified Security Assessor to conduct it's annual PCI compliance assessment.
Continuous Review of Cybersecurity Events	Identify and evaluate high risk cyber security events to determine that access and/or change was authorized.
Continuous Review of Revenue	Conduct continuous testing for controls over revenue collection. Generate reports and help conduct annual audit planning for the revenue risk assessment.
Purchasing Cards	Evaluate that the use of non-fuel credit cards complies with A.R. 3.10 - General Procurement Procedures and other City policies.
Follow-Up on Medium Audit Recommendations	Follow-up on audit recommendations that CAD designated as Medium Priority to confirm that the implementation was effective.
External Financial Audits - FORVIS	Manage the external auditor contract to conduct annual financial audits.
External Federal Single Audit - FORVIS	Manage the external auditor contract to conduct the annual Federal Single Audit of grant funds.
Continuous Review of Payroll	Perform ongoing testing of payroll transactions citywide based on fluctuation analysis and other analytical methods.

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Continuous Review of Expenditures	Perform ongoing testing of expenditure transactions citywide based on fluctuation analysis and other analytical methods. Generate reports and help with annual audit planning for the expenditures risk assessment.
Continuous Review of City Manager's Dashboard Data	Review metrics and data provided by departments to the CMO dashboard to ensure assumptions and data are accurate.
Continuous Review of Cash	Perform ongoing testing of citywide cash accounts based on fluctuation analysis and other analytical methods.
Physical & Environmental Controls over Information Systems Infrastructure	Evaluate the physical and environmental controls for key information system infrastructure.
Fuel Site Usage	Validate that controls are in place to ensure fuel sites are used by City staff for valid purposes.
Contract Audit - CDW and SHI	Determine that the CDW and SHI contracts have sufficient monitoring controls to ensure that contractors are abiding by contract terms.
Inventory Management Controls	Evaluate the effectiveness of inventory processes to ensure that City assets are secure.
Fleet Inventory Management	Validate that controls are in place to ensure vehicles receive are added to the City inventory system, tracked throughout their life, and appropriately removed.
Contract Audit - Sierra Auction Management, Inc.	Evaluate compliance with contract terms and adequacy of contract monitoring.
myPHX311 Services Delivery Follow-Up	Evaluate the effectiveness of the myPHX311 program in connecting the public to services and tracking issues.
Finance	
Application Controls - SAP Identity & Access Management	Evaluate the effectiveness of identity and access management controls for the SAP system, including access rights management, administrative accounts, and user account provisioning, maintenance, and removal.
Year-End Review of FY24 Monthly Financial Report	Determine reasons for material changes in financial data presented in the MFR for revenue; reconcile to the ACFR.

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Monthly Financial Report Attestation FY24	Conduct a monthly review of Finance's Monthly Financial Report. This is an Attestation with agreed upon procedures.
<i>Fire</i>	
Ambulance Billing Collections	Evaluate the effectiveness of the Fire Department's efforts to collect on ambulance billing debt.
Office of Special Investigations	Verify that the Office of Special Investigations conducts case management review according to department and/or state procedures.
Fire CAD Replacement System Implementation	Ensure that key system controls are included in business requirements, designed for, tested, and present once the system goes live. This is a multi-year project, with separate projects for each fiscal year.
Fire Non-Treatment and Non-Transport Policy Compliance	Validate that the Fire Department has trained employees on the Refusal of Treatment and Transport Policy and that staff are following the policy.
<i>Housing</i>	
Contract Audit - Quadel Consulting and Training LLC Follow-up	Evaluate compliance with contract terms and adequacy of contract monitoring.
<i>Human Resources</i>	
FMLA Program and Leave Management	Evaluate compliance with contract terms and adequacy of contract monitoring, including that hours approved and recorded by FMLASource are approved and recorded in eCHRIS.
<i>Human Services</i>	
Head Start Program Management	Determine that the City's Head Start Program complies with financial and program contract requirements, and that the Human Services Department adequately monitored these contracts.

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<i>Information Technology Services</i>	
Support of Major IT Systems	Evaluate the staffing support for the City’s information systems (applications, networks, etc.) identified as a “critical system”, to identify instances where insufficient support places ongoing system availability and continuity at risk.
<i>Municipal Court</i>	
Accounting Standards Audit	Validate that the Municipal Court is in compliance with the Minimum Accounting Standards for Arizona Courts, as defined by the Arizona Code of Judicial Administration, 1-401.
<i>Office of Homeless Solutions</i>	
Key Campus Service Providers	Evaluate compliance with contract and grant terms and adequacy of contract monitoring. Audit will include Keys to Change and CASS.
<i>Parks & Recreation</i>	
Grants Management (PRD)	Review grants for compliance with grant terms and expenditures.
<i>Phoenix Convention Center</i>	
Contract Audit - Aventura	Evaluate compliance with contract terms and adequacy of contract monitoring.
Contract Audit – IPSA Security Services	Evaluate compliance with contract terms and adequacy of contract monitoring.
<i>Planning & Development</i>	
SHAPE PHX System Implementation	Ensure that key system controls are included in business requirements, designed for, tested, and present once the system goes live. This is a multi-year project, with separate projects for each fiscal year.

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On-Call Contractor Usage	Review On-Call contractor usage as it relates to changes in internal vacancy rates and work complexity and volumes. Evaluate the decision making process for determining internal versus On-Call staffing.
<i>Police</i>	
Evidence.com Usage	Ensure Evidence.com is used appropriately and user access is properly managed.
Public Records Fees	Determine the actual costs to the Police Department associated with Public Records Requests.
IT General Controls - Police	Evaluate organizational management, information security, computer operations, and change management.
Tactical Support Bureau Policy Compliance	Verify that the Tactical Support Unit complies with department procedures.
Police Training Analysis	Determine if training for sworn officers complies with established standards and that controls are in place to ensure minimum requirements are met.
Case Management - Violent Crimes Bureau	Evaluate case management procedures for detectives of identified unit, as well as supervisory quality control.
RMS Replacement System Implementation	Ensure that key system controls are included in business requirements, designed for, tested, and present once the system goes live. This is a multi-year project, with separate projects for each fiscal year.

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Overtime Compliance (POL)	Evaluate overtime transactions to ensure overtime slips are submitted timely and appropriately approved. Review compliance with Police policies regarding overtime monitoring and control.
Public Transit	
Grants Management (PUBT)	Validate that Public Transit funds are being managed correctly, including reconciliation following current settlement rules between Public Transit funds and the City's financial management system, SAP.
Annual Operating Agreement - Valley Metro	Evaluate compliance with agreement terms and adequacy of agreement monitoring.
Public Works	
Contract Audit - Rush Truck Centers of Arizona INC	Evaluate compliance with contract terms and adequacy of contract monitoring.
Solid Waste Collection Vehicle Preventative Maintenance	Determine if Public Works Solid Waste has processes and controls to ensure that collection vehicles receive timely preventative maintenance.
Contract Audit - Allison Transmissions	Evaluate compliance with contract terms and adequacy of contract monitoring.
Contract Audit - RWC and Betts Suspensions	Evaluate compliance with contract terms and adequacy of contract monitoring.
Retirement	
Application Controls - PensionGold	Review the application for basic controls over data input, processing, and output controls, including interfaces and error handling. A general controls risk assessment is also be conducted and high risk areas, such as access management may also be tested.
Benefit Payments and Refunds	Validate that benefit payments and refunds are managed appropriately and accurate.

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<i>Street Transportation</i>	
Traffic Signal Maintenance	Verify if street signals are being maintained efficiently and in compliance with Federal Highway Administration (FHWA) standards.
<i>Water Services</i>	
Customer Care & Billing (CC&B) System Implementation	Ensure that key system controls are included in business requirements, designed for, tested, and present once the system goes live.
Payroll and Leave Processing (WTR)	Evaluate payroll and leave management practices.
Water Facilities Security	Validate that security protocols are being followed in high-risk areas of Water facilities.
Warehouse Inventory Management	Evaluate controls over Type III inventory to ensure that inventory is appropriately tracked and monitored throughout its lifecycle.
Water Services - 91st Avenue Dumping	Evaluate procedures for waste dumping that occurs at the 91st Avenue Wastewater Treatment Plant to determine if dumping is authorized, associated with a valid City project, and costs identified.