

### Assurance Audits

Audit Topic	Department	Preliminary Objective
Facility Security	Citywide	Determine if the City has effective physical security technology and controls to protect its employees, assets, and information.
Golf Management Agreement	Parks & Recreation, Finance	Determine if the City and Landscapes Management Company are in compliance with the various requirements of Agreement 17-0102.
Cash Handling	Planning & Development, Finance	Determine if cash collections are safeguarded, deposited in a timely manner, and accurately recorded.
Cash Handling	Utility Billing, Finance	Determine if cash collections are safeguarded, deposited in a timely manner, and accurately recorded.
Vendor Setup & Maintenance	Finance	Determine if adequate controls exist over the process of vendor validation, setup, and maintenance.
Bidding Selection Process for Architectural/Engineering Services	Citywide, Engineering	Evaluate the effectiveness of the processes, policies, and procedures pertaining to the bidding and selection of Architectural/Engineering service contracts.
Reconciliation of AR Systems into Munis	Citywide, Finance	Determine if the City has controls, policies, and procedures in place to ensure accounts receivable are properly recorded and reconciled from individual AR systems into Munis.
Employee Reimbursements (non-travel)	Citywide, Finance	Evaluate employee expense reimbursements for the effectiveness of controls and compliance with City policy and procedures.

### Consulting Audits

Fraud Task Force	Citywide	Increase fraud awareness and actively detect, deter, and prevent fraud before it occurs.
Construction Project	Citywide	Review project from conception to close to evaluate adequacy and effectiveness of controls, policy, and procedures.

### Analysis/Follow-Up Audits

Risk Analysis	Citywide	Annual assessment of all City departments, major business processes, and contracts to determine the adequacy and effectiveness of the City's process for controlling its activities and mitigating its risks.
Follow-up Audits	Citywide	Midco Aquatic Center, Travel P-Card Expenditures, Bid Tax, ASM Global Management, Ovations Food Service (Spectra)

### Carryover Audits (Started in Fiscal Year 2021 to be completed in Fiscal Year 2022)

Pharmacy 340B	Health	Determine if the City and Lewis are in compliance with the various requirements of Agreement 11-4078.
Damage Billing	Citywide	Review the billing process for damage done to City property for effectiveness and efficiency.
ASM Global	Finance, ASM Global	Review operating account compensation, preventative maintenance performed, capital assets, inventory, and compliance with reporting and insurance.

*Internal Audit's mission is to help the City of Sioux Falls 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

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