



Internal Audit Department 2019 AUDIT PLAN



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 Greg Neitzert, Chair
Councilor Rick Kiley
Councilor Theresa Stehly
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2019 AUDITS

	Audit Title	Department	Preliminary Objective
High Level Audits			
1	Payroll - Employee Deductions	Human Resources	Determine if deductions are accurate and adequate controls are in place to prevent errors.
Process Audits			
2	Landfill - Licensing	Public Works	Review the process for licensing and relicensing haulers and compare to best practices.
3	Damage Recovery Billing Process	Public Works	Review the billing process for damage done to City Property for effectiveness and efficiency.
Audits of Agreements for Management Services			
4	SMG agreement to manage the Denny Sanford Premier Center, Sioux Falls Arena, Sioux Falls Convention Center, Sioux Falls Stadium, and Orpheum Theater	Finance	Review operating account, compensation, preventative maintenance performed, capital assets and inventory, and compliance with reporting and insurance.
5	Ovations Food Service (dba Spectra Food Service and Hospitality) to provide food & beverage services at the above facilities	Finance	Review compensation, operating account, preventative maintenance, required reports, and financial control procedures.
CARRYOVER AUDITS FROM 2018			
Analysis / Follow-Up			
6	Purchasing Card Program	Finance - Purchasing	Determine that Purchasing Card (P-Card) transactions are appropriate and in compliance with City policy, the economy and efficiency of the program, and that adequate controls are in place.