



Annual Audit Plan

FY2023 – 2024

**BUDGET, GOVERNANCE, AND INTERGOVERNMENTAL
RELATIONS COMMITTEE**

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Overview



Internal Audit Function



FY2022 Audits
(completed and in
progress)



FY2023 – FY2024
Planned Audits



Other Commitments

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Internal Audit Department



❖ WHAT WE DO

- Provide reasonable assurance that the City has effective internal controls.
- Assist management in evaluating City operations.

❖ WHY WE DO IT

- Promote transparency
- Build confidence

❖ HOW WE DO IT

- Performance Audits
 - ✓ Internal Controls
 - ✓ Fraud
 - ✓ Equity
- Agreed-upon Procedures
- Investigations

FY 2022 Audits

10 audits in progress

5 Issued in 1st quarter of FY 2023

- Airport Concourse A CMAR Projects
- Cost Analyses of Selected Design Build Projects
- Private Developer Funds
- Housing Trust Fund
- Revenue Collections

Remaining FY 2022

- Convention Center Renovation Follow-Up
- American Rescue Plan Act (ARPA Funding)
- Fixed Base Operations (FBO)
- Procurement Compliance
- Technology Vendor Management

FY 2023 - 2024 Planned Audits

Performance Audits

- CMPD Recruiting
- Real Estate Services
- User Fees
- Risk Management – Workers Comp, Safety and Occupational Health
- Housing and Neighborhood Services – Housing Rehab Program
- Charlotte Business Inclusion/B2Gnow
- CDOT – Vision Zero
- I&T – Data Governance
- CMPD Secondary Employment Equity
- Citywide Management of Small Tools and Expendable Equipment

FY 2023 - 2024 Planned Audits (Cont.)

Annual Audits

- Vice Imprest Fund Reimbursements
- Revenue Collections

Follow Up Audits

- Construction/Project Management audits
- CATS Advertising

Audits Under Consideration

- I&T - ERP Replacement Project
- I&T – Cybersecurity
- Construction – to be determined based on risk assessments

Other Commitments

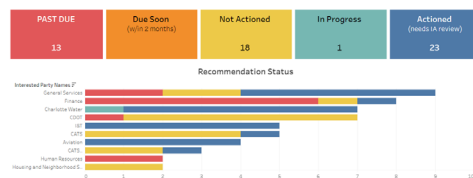
Employee Hotline



Management Transitions



Recommendation Status Report



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PEER REVIEW RESULTS

A+



Association of Local Government Auditors

October 20, 2022

Tina Adams, City Auditor
600 East Fourth Street
Charlotte, NC 28204

Dear Tina Adams,

We have completed a peer review of the City of Charlotte Office of Internal Audit for the period July 1, 2019, to June 30, 2022. In accordance with generally accepted government auditing standards peer review requirements, we followed the standards and guidelines contained in the *Peer Review Guide* published by the Association of Local Government Auditors (ALGA).

We reviewed the internal quality control system of your audit organization and conducted tests in order to determine whether your internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* issued by the Comptroller General of the United States and applicable legal and regulatory requirements. Our procedures included:

- Reviewing the audit organization's written policies and procedures.
- Reviewing internal monitoring procedures.
- Reviewing a sample of audit and attestation engagements and working papers.
- Reviewing documents related to independence, training, and development of auditing staff.
- Interviewing auditing staff, management, and members of the Audit Committee to assess their understanding of, and compliance with, relevant quality control policies and procedures.

Due to variances in individual performance and judgment, compliance does not imply adherence to standards in every case but does imply adherence in most situations. Organizations can receive a rating of pass, pass with deficiencies, or fail. The City of Charlotte Office of Internal Audit has received a rating of pass.

Further, based on the results of our review, it is our opinion that the City of Charlotte Office of Internal Audit internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with *Government Auditing Standards* and applicable legal and regulatory requirements for audits, attestation engagements, and reviews of financial statements during the period July 1, 2019, to June 30, 2022.

Will Walker
Bill Walker, CPA, CIA, CFE
Metropolitan Government of Nashville

Tim Haycox
Tim Haycox, CPA, CFE, CGFM
City Of Norfolk

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Internal Audit Website

Charlottenc.gov

Current and previous audit plans

Audit Reports

Monthly Status Reports

Recommendation Status Report

CHARLOTTE

AUDIT REPORTS OUR AUDITORS

City of Charlotte > Internal Audit

The Internal Audit Office provides reasonable assurance that the City has an operating and effective system of internal controls and assists members of management in evaluating the efficiency and effectiveness of operations.

Meet Our Auditors

Audit Reports

Documents

Monthly Audit Report - September 2022
Audit Plan 2023 - 2024
Audit Plan 2022 - 2023 @ 6/30/2022
Audit Plan 2022 - 2023
Audit Plan 2021 - 2022 @ 6/30/2021
Audit Plan 2021 - 2022
Audit Plan 2020 - 2021 @ 6/30/2020
Audit Plan 2020 - 2021
Audit Plan 2019 - 2020 @ 6/30/2019
2019 Peer Review
2017 Peer Review
2014 Peer Review
Audit Charter

CITY of CHARLOTTE
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Questions?

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