

City of Milwaukee 2021 Internal Audit Work Plan



Charles Roedel, CPA, CIA
Audit Manager

Executive Summary



- The 2021 Annual Audit Work Plan is a risk-based plan that incorporates leadership (e.g., Aldermanic) feedback and assesses risk factors
- The Plan includes 6 Performance Audits and 7 Information Technology Audits
- Internal Audit will continue to operate the Fraud Hotline and conduct an annual follow up of audit recommendations
- The Plan assumes timely filling of 3 Performance Auditor vacancies

Risk-Based Plan Formulation



- Incorporation of leadership (e.g., Aldermanic) feedback
- Assessment of other risk factors:
 - Complexity of operations
 - Public image
 - Community wellness
 - Personnel turnover
 - Information Technology
 - Financial exposure
 - Revenue realization
 - Cost efficiency
 - Compliance
 - Strategic implications

Performance Audits



- Audit of DPW Operations Safety
 - Targeted Q2 2021 issuance
- Audit of DNS Building in Disrepair Service Requests
- Audit of MPD Overtime Follow-Up Procedures
- Monitoring Review of MHD Childhood Lead Poisoning Prevention Program – consultant led
- FPC Hiring Process Review
- Audit of MFD Capital Assets

Information Technology Audits



- Audit of Social Media Governance
 - Targeted March 17th F&P Presentation
- Audit of IT Data Center Controls – Library
 - Targeted April 7th F&P Presentation
- Audit of ITMD Disaster Recovery – consultant led
- Audit of Network Security – consultant led
- Audit of Outlook Access
- Audit of Badge Access (DPW Controlled)
- Audit of MUNIS – consultant led

Other Key Functions Performed



- Fraud Hotline operation
 - Provides a confidential means to report potential fraud, waste, and abuse
- Annual recommendation follow up
 - Enhances value of audits by monitoring recommendations for corrective action

Support Needed



- Support for filling vacancies (currently 3 Performance Auditor vacancies)
- Continued communication of audit priorities