

# City of Milwaukee 2020 Internal Audit Work Plan



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# Executive Summary



- The 2020 Annual Audit Work Plan is a risk-based plan that incorporates leadership (e.g., Aldermanic) feedback and assesses risk factors
- The 2020 Annual Audit Work Plan includes:
  - 1) Completion of 5 audits and projects in progress
  - 2) Start and completion of 7 Performance Audits
  - 3) Start and completion of 3 Information Technology Audits
- Internal Audit will continue to operate the Fraud Hotline and conduct an annual follow up of audit recommendations
- Key personnel assumptions include hiring two performance auditors in Q1 and one IT auditor by the end of H1

# 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

# Audits and Projects in Progress



- Health Dept – Childhood Lead Poisoning Prevention Program Review
  - Conducted by consultant with Q2 2020 targeted issuance
- Residents Preference Program Audit
  - Targeted Q1 2020 issuance
- Hiring Process Review - DER
  - Targeted Q1 2020 issuance
- Water Works – Corrosion Control Review
  - Conducted by consultant with Q1 2020 targeted issuance
- Treasurer Cash Control
  - Targeted Q2 2020 issuance

# Performance Audits



- Audit of Police Department Overtime Pay
- Audit of Social Media Governance
- Audit of Payroll
- Audit of Port of Milwaukee Maintenance, Monitoring, and Tracking of Capital Assets
- Audit of DPW Safety
- Audit of DNS Neighborhood Property Concerns
- Audit of Physical Access Controls – Enterprise-wide

# Information Technology Audits



- Audit of IT Datacenter Controls - ERS
- Audit of IT Datacenter Controls – City Library
- Audit of MUNIS Application Controls (consultant assisted) -  
Treasurer

# 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



- Continued support to fill Audit Division vacancies:
  - 2 Auditor/Auditor Lead positions
  - IT Audit position
- Continued communication of audit priorities