



# INTERNAL AUDIT 2023 WORK PLAN

FEBRUARY 2023

# AGENDA

- Executive Summary
- 2022 Year in Review
- Risk-Based Plan Formulation
- Audits in Progress
- Balance of Year Priority Audits
- Support Needed





- 12 work products were completed in 2022 vs budgeted plan of 8 work products
  - Driven by productivity gains
- 8 work products budgeted in 2023
  - Decrease from 2022 driven by underfilling every staff position and one unfilled performance auditor position to start the year
- The 2023 Annual Audit Work Plan is a risk-based plan that incorporates leadership (e.g., Departmental, Aldermanic) feedback
- Internal Audit will continue to operate the Fraud Hotline and conduct an annual follow up of audit recommendations

# EXECUTIVE SUMMARY



- **Follow-Up Audit of the Milwaukee Health Department Lead Program** - Presented by the Public Health Foundation to the Steering & Rules Committee on February 14 and to the Finance & Personnel Committee on February 23
- **Audit of MUNIS Vendor Management** - Presented to the Finance & Personnel Committee on February 23
- **Fraud, Waste, and Abuse of City Resources Hotline Report for the Year Ended 12/31/2021** - Presented to the Finance & Personnel Committee on March 16
- **Report of Audit Finding Follow-Up for the Year Ended 12/31/2021** - Presented to the Finance & Personnel Committee on May 4
- **Audit of Municipal Court Case Filings** - Presented to the Finance & Personnel Committee on May 4
- **Audit of Petty Cash** - Presented to the Finance & Personnel Committee on October 5
- **Audit of DNS Residential Complaints** - Presented to the Finance & Personnel Committee on October 5
- **Audit of Milwaukee Police Department Overtime** - Presented to the Finance & Personnel Committee on November 15
- **Internal Audit Peer Review** - Presented to the Finance & Personnel Committee on November 15
- **Audit of Milwaukee Water Works Billing to Cash** - Presented to the Finance & Personnel Committee on December 7
- **Audit of Computer Assisted Mass Appraisal (CAMA)** - Presented by CliftonLarsonAllen to the Finance & Personnel Committee on December 7
- **Enterprise Risk Assessment resulting in Annual Audit Plan**

**2022 YEAR  
IN REVIEW**



## Risk Factors Include:

- Mission Criticality
- Financial Impact
- Public Interest
- Complexity of Operations
- Technology Concerns
- Public & Employee Safety Concerns
- Regulatory Concerns

# RISK-BASED PLAN FORMULATION

- Fraud Hotline Operation
- Audit Finding Follow-Up
- Audit of Public Safety IT Disaster Recovery (Consultant-Led)
- Audit of the Residents Preference Program for Development Agreements
- Audit of Streetcar Safety



# Projects in Progress



- Audit of MWW IT Disaster Recovery (Consultant-Led)
- Audit of Cybersecurity and Governance (Consultant-Led)
- Audit of MFD Payroll Calculations (Consultant-Led)
- Follow-Up Audit of MPD Citation Filings with Municipal Court
- Audit of the Residents Preference Program for DPW Projects
- Follow-Up Audit of Petty Cash
- Audit of DPW Infrastructure & MWW Inventory/Capital Assets
- Enterprise Risk Assessment and Annual Audit Plan Development

# Balance of Year Priority Projects



- Support for filling vacancy
- Continued communication of audit priorities

**Support  
Needed**





# THANK YOU

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# APPENDIX



- Audit of City Treasurer Cash
- Audit of MPL Cash
- Audit of Municipal Court Cash
- Audit of DPW Parking Cash
- Audit of Procard
- Audit of the Residents Preference Program Worker Certification Agencies
- Audit of the Board of Zoning Appeals Operations

\* Potential audits and projects in the event priority audits cannot be conducted (e.g., changes in auditee personnel, changes in Internal Audit personnel) or Internal Audit has additional availability

# Contingency Projects\*