

Internal Audit 2025 Work Plan

January 2025

Agenda

- 01 Executive Summary
- 02 Priority Audits
- 03 2024 Year in Review
- 04 Support Needed
- 05 Risk-Based Plan Formulation
- 06 Audits in Progress

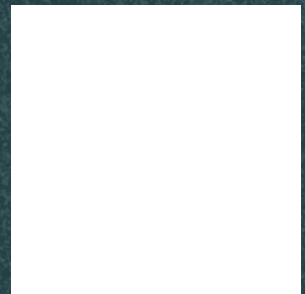
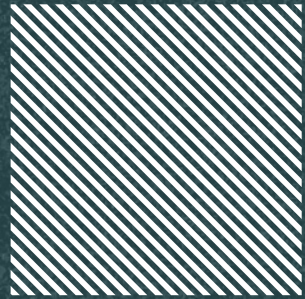
Executive Summary

- Achieved goal of completing 8 work products in 2024
- 10 work products budgeted in 2025
- Internal Audit will continue to operate the Fraud Hotline, conduct the Audit Annual Finding FollowUp for the Year Ended 12/31/2024, and create the Annual Audit Work Plan. Internal Audit will undergo a Yellow Book Peer Review this year. These activities will result in 4 reports.
- The 2025 Annual Audit Work Plan is a risk-based plan that incorporates leadership interviews and surveys (e.g., Departmental, Aldermanic) feedback.

2024 Year in Review


Audit Title	Presented to F&P
Enterprise Risk Assessment resulting in Annual Audit 2024 Plan	February 2024
City of Milwaukee Cybersecurity and Governance Report	February 2024
Fraud, Waste, and Abuse of City Resources Hotline Report for Year Ended 2023	March 2024
Audit Finding FollowUp for the Year Ended 2023	March 2024
Audit of the Department of Public Works Infrastructure and Milwaukee Water Works Inventory	April 2024
Audit of the Unified Call Center	July 2024
Audit of the Office of Violence Prevention	November 2024
Audit of the Audit of Special Charges and Assessments	January 2025

Projects in Progress



- Audit Finding Follow-Up for Year Ended 2024
- Annual Fraud Hotline Reporting for Year Ended 2024
- City of Milwaukee IT Risk Assessment (Consultant Led)
- Audit of DPW Parking Structures and Lot Revenue Controls
- Audit of Library Financial Administration
- Audit of CDGA Award Process
- Audit of the DPW Fleet Procurement to Disposal (Consultant Led)

Balance of Year Priority Projects

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- Audit of the Residents Preference Program for Development Agreements
 - Safety & Health Assessments at Four Milwaukee Water Works Locations (Consultant-Led)
 - Audit of Municipal Court Cash
 - Audit of Basic Life Support Subsidy
 - Audit of Election Commission Payroll
 - Audit of MPD Capital Assets & Equipment Procurement to Disposal Process (Consultant Led)
 - Two IT Audits (Consultant Led)
 - Yellow Book Peer Review

Supplemental Audits*

- Audit of DNS Financial Administration
- Audit of UCC Ticket Closures-DPW/Infrastructure
- Audit of DER Pay Services Residency Incentive & Salary Adjustments Process
- Audit of Commercial Property Assessment Process
- Audit of Land Management System Vendor Management
- Audit of City Consultants (Temporary Appointments)
- Audit of Product/Software Implementation and Development Life Cycle

* 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

Future Years Projects

- Audit of Residents Preference Program for DPW Projects
- Audit of DPW Financial Administration (Petty Cash, Procard, Gas Card, T&E)
- Audit of MFD Financial Administration (Petty Cash, Pro-card, Gas Card, T&E)
- Audit of City Hall Operator Processes

- Audit of MHD Grants
- Audit of MHD Childhood Lead Poisoning Prevention Program Quality Assurance Processes
- Audit of DPW Parking Tow Lot & Citations
- Audit of Treasurer's Office Wire Transfers & Deposits

Support Needed

Continued communication of audit priorities

Continued support of Audit Finding follow-up activities with respective divisions

Filling audit staff vacancy

Thank You

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