



INTERNAL AUDIT 2022 WORK PLAN

FEBRUARY 2022

AGENDA

- Executive Summary
- 2021 Year in Review
- Risk-Based Plan Formulation
- Audits in Progress
- Priority Audits
- Contingency Audits
- Support Needed





- 10 work products were completed in 2021 vs budgeted plan of 11 work products
 - Difference driven by audit vacancies
- 8 work products budgeted in 2022
 - Decrease from 2021 driven by the reduction of one budgeted Auditor position, one additional vacancy, and inability to hire experienced candidates due to pay disparity with the market
- The 2022 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



- Fraud, Waste, and Abuse of City Resources Hotline Annual Report
 - Presented to the Finance & Personnel Committee on February 24
- Report of Audit Finding Follow-Up 2021
 - Presented to the Finance & Personnel Committee on April 8
- Audit of MPL Data Center Controls
 - Presented to the Finance & Personnel Committee on April 8
- NIST 800-53 Information Security Risk Assessment
 - Presented by Bulletproof to the Finance & Personnel Committee on June 30
- Audit of ITMD Disaster Recovery
 - Presented by CliftonLarsonAllen to the Finance & Personnel Committee on July 21
- Ambulance Private Service Provider Project
- Audit of Badge Access (DPW-Controlled)
 - Presented to the Public Works Committee on September 29 and to the Finance & Personnel Committee on October 27
- Audit of Social Media Governance
 - Presented to the Finance & Personnel Committee on October 27
- Audit of DPW Operations Safety
 - Issued December 2021. Will be presented to the Public Works Committee on March 9 and to the Finance & Personnel Committee on April 13
- Enterprise Risk Assessment resulting in Annual Audit Plan

**2021 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 the MHD Lead Program
 - Will be presented by the Public Health Foundation to the Steering & Rules Committee on 2/14 and the F&P Committee on 2/23
- Audit of MUNIS Vendor Management
 - Will be presented to the F&P Committee on 2/23
- Audit of Municipal Court Case Filing
 - Targeted April 2022 issuance
- Audit of DNS Residential Complaints
 - Targeted Q2 2022 issuance

Completed Projects & Projects in Progress



- Audit of the Residents Preference Program
- Audit of MPD Overtime
- Audit of Public Safety IT Disaster Recovery (Consultant-Led)
- Audit of MWW IT Disaster Recovery (Consultant-Led)
- Enterprise Risk Assessment and Annual Audit Plan Development

Balance of Year Priority Projects



- Support for filling vacancies
 - Elevation of auditor pay levels to reduce gap to market rate
- Continued communication of audit priorities

**Support
Needed**



THANK YOU

CHARLES ROEDEL CPA, CIA Charles.Roedel@milwaukee.gov



APPENDIX



- Audit of DPW Infrastructure Vendor Management
- Audit of MWW Billing to Cash Collection
- Audit of LMS Vendor Management
- Audit of MPL Badge Access
- Audit of MPL Cash Controls
- Audit of CAMA Vendor Management
- Audit of DPW Parking Cash Controls
- Ambulance Private Service Provider Project
- DER Hiring Process Review

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

Contingency Projects*