List of Possible Internal Audit Assignments

The following audit possibilities were compiled from suggestions by one or more Council Members, issues of concern during consideration of the budget amendment, or areas of high risk that are traditionally audited by internal auditors. The Council may wish to also consider other audit assignments.

	Project	Scope	Range of costs
1.	City Attorney's	Option A: Department-wide audit	\$19,000
	Office including	(all items including those listed under Option B)	to
	Prosecutor's	 Analyze range of services provided and measures 	\$29,000
	Office	 Determine amount of services provided to enterprise funds and non-general fund divisions and agencies 	
		 Evaluate workloads compared to other cities and best practices 	
		 Report on advantages and disadvantages of attorney's being centrally located vs. located in departments and reporting to departments 	
		 Determine whether the current organization structure within the City Attorney's Office (including the Prosecutor's Office) is effective and functional 	
		Option B: Audit of Prosecutor's Office	\$15,000
		 Analyze the efficiency and effectiveness of the allocation of staff in the Prosecutor's Office and identify improvements, enhancements, or alternatives. Focus on staffing levels compared to other prosecutors' offices in jurisdictions of similar size and characteristics. 	to \$18,000
		 Evaluate the Prosecutor's Office implementation of restorative justice compared to other jurisdictions and best practices. Quantify the additional budged cost involved with the restorative justice model. 	
		 Analyze the Prosecutor's policy of "prosecuting all cases" compared to screening cases based on severity of the crime or the existence of prior convictions. Compare the City Prosecutor's "zero tolerance" philosophy with other jurisdictions and best practices. Determine the budget impact of this philosophy. 	
		 Evaluate the office structure as it relates to non- prosecution-related office functions to determine whether more administrative functions can be performed by support staff to free up attorneys for prosecution 	
		 Provide a summary of services and programs currently funded in the office and whether some of these services fall outside of the strict interpretation of the City's role 	

2.	Appraisals and Disposition of City Property	 Evaluate appraisal practices of the Property Management function relating to surplus right-of-way compared to other cities and as compared to best practices Analyze appraisal practices relating to surplus marketable/developable properties compared to other cities and as compared to best practices 	\$7,000 to \$11,000
3.	Planning Division & Planning Commission	Option A: Including Planning Commission (all items including those listed under Option B) • Evaluate the extent of the Planning Division's effectiveness compared to other cities and as compared to	\$19,000 to \$29,000
	Commission	 effectiveness compared to other cities and as compared to best practices Determine whether current staffing is appropriate in comparison to other comparable cities Identify opportunities to achieve more effective utilization of staff through changes in organization, management, or operating techniques Determine whether the current organization structure is effective and whether there are alternative organization structures that would enhance the planning function Evaluate whether master plan development/update and other long-term projects are completed on a timely basis. Identify any opportunities for improvement. Review systems for work priority management, including responses to citizen petitions, Council legislative actions, Administrative initiatives Option B: Separate Review of the Planning Commission Compare the role of the Planning Commission, scope of 	\$15,000 to
		 duties, duties that have been delegated to the Commission by the City Council, processes, rules of procedure, and policies to other cities and to best practices Determine whether adequate and complete information is available to Commissioners Determine whether procedures allow for adequate public input Determine whether procedures allow for Commissioners to have a firm understanding of the issues before voting Evaluate and make recommendations regarding orientation and training for new commission members 	\$18,000

4.	Special Events	Determine the extent to which fees are charged to special events to reimburse for City services	\$11,000 to
		Determine whether there are deviations from the application of the City's current special events ordinance	\$15,000
		 Explore the feasibility of charging reimbursement fees to additional groups for the use of police officers or other City services at special events where a fee is being charged to participants and in other circumstances as appropriate 	
		Review the approach taken with City-sponsored events with regard to licensing and ordinance compliance	
		Determine whether escorts for some parades or events could be provided by crossing guards or private security company rather than police officers at overtime rates	
		Evaluate staffing and organizational structure	
		Review approach the City is taking relating to concessionaires for special events and in City parks	
		Provide policy options from other cities or best practices	
5.	Engineering Allocation of Costs	 Evaluate the Engineering Division's method for allocating costs (engineers, architects and overhead) to capital projects 	\$15,000 to
		Compare the City's allocation of engineering costs with other cities or best practices	\$18,000
		 Report on the degree to which applicable costs are properly allocated. 	
6.	Community Action Teams	Compare the role of Salt Lake City's community action team with approaches taken by other cities and best practices	\$11,000 to \$15,000
		Evaluate the efficiency of the City's community action teams and the consistency among Council districts	7-2,000
		• Analyze the data gathered by the community action teams to determine if it is sufficient and consistent	
		• Evaluate the success of the community action teams (Are there measures of success?)	
7.	Youth	Evaluate the effectiveness of the City youth programs	\$7,000
	Programs	Determine the number of individuals served	to
		Determine the extent of any duplication of services	\$11,000
		 Analyze services provided by the school district and the extent of coordination with the district 	
		Analyze opportunities to maximize services through enabling outside groups vs. creating internal structure.	

8.	Animal Control	Analyze service array provided	\$11,000
		Evaluate scope of duties outlined in contract	to
		Determine response time or other measures as applicable	\$15,000
		 Evaluate policies and approaches to providing general services and to addressing chronic problems compared to other animal control agencies and as compared to best practices 	
9.	Building Code Requirements	Evaluate Salt Lake City's building code requirements and enforcement practices compared to other cities and as compared to best practices	\$7,000 to \$11,000
		Evaluate seismic requirements	φ11,000
10.	Grant Funds	Recap grants that the City has applied for and those that the City has received	\$15,000 to
		Analyze how the grant funds have been spent in comparison to the Council's approval and/or grant award	\$18,000
		 Determine the extent to which the grant applications are consistent with City policy as it exists at the time of application (are grants an impetus for policy shifts?) 	
		 Measure the success of Salt Lake City in obtaining and using grant funds compared to other cities and best practices 	
11.	Victim Advocate Program	Salt Lake City's Victim Advocate Program was established under a federal grant to address the immediate needs of victims of crime, to assist in the process of recovery from crime and to provide information and services, which may prevent re-victimization. Property taxes and other general fund revenue now fund the program.	\$15,000 to \$18,000
		 Evaluate the Police Department's Victim Advocate Program compared to other jurisdictions and best practices 	
		Determine the need and degree to which the Victim Advocate Program provides services	
		 Determine whether current staffing is appropriate in comparison to victim advocate programs in jurisdictions of similar size and characteristics 	
		 Identify the degree to which victim advocate services are also provided by the City Prosecutor's Office and determine the extent of coordination between providers of services 	
		• Identify other options for providing services to victims including the use of trained volunteer victim advocates.	

Page 4 of 8 7/1/2002

12.	Administrative Interpretations of City Ordinances	 Identify whether the Administration has systems in place to ensure consistent interpretation of City Ordinances Compare the City's approach with that of other cities and best practices Identify options for establishing a system whereby changes in interpretation can be made available to personnel, the general public and the City Council 	\$7,000 to \$11,000
13.	Economic Development	 Compare the City's economic development staffing level, tools and resources with other cities of comparable size and identify best practices Compare the City's economic development public and private partnerships, such as EDCU and the Downtown Alliance, with those of other cities of comparable size and identify best practices Compare the City's special events staffing level, tools and resources with those of other cities of comparable size and identify best practices Identify the extent to which special events can/do contribute to economic development Evaluate the City's organizational structure of economic 	\$11,000 to \$15,000
14.	Encroachments in the Public Way	 To what extent does the City have written policies that govern encroachments in the public way for new construction and for existing buildings Are the policies adequate to ensure that handicapped individuals and the general public has necessary and appropriate access How do Salt Lake City's polices compare with other cities and best practices 	\$7,000 to \$11,000
15.	Public Transit Availability in Salt Lake City	 Evaluate the extent to which public transit, including busses, is available to bring citizens to the downtown Determine the extent to which changes in routes over the past two years has impacted the opportunity for residents of Salt Lake City to use the bus system 	\$7,000 to \$11,000
16.	Business Licensing	 Evaluate the efficiencies of the City's Business License Office compared to other cities and identify best practices Evaluate current staffing for appropriateness Identify opportunities to maximize efficiencies through technology enhancements 	\$7,000 to \$11,000

17.	Youth & Family	The Youth and Family program began under a federal grant to help combat the potential for at-risk youth to become involved	\$15,000 to
	Specialists	in criminal activity. The program is now funded by property taxes and other general fund revenue.	\$18,000
		 Identify similar services that are provided by agencies and the level of services provided 	
		Determine the response time in responding to referrals from various agencies including the City's Police Department and from concerned individuals within the community	
		 Evaluate the extent to which cases are monitored to determine the family's progress and to determine compliance with referrals to other agencies 	
		• Evaluate the degree of success that the intervention program achievers with juveniles who have committed a legal offense in the community (Parental Accountability Ordinance) Note: The goal of the program is to reduce recidivism, provide resources to families, and protect the community by improving parental skills and supervision.	
		 Determine the degree to which the State's Division of Child and Family Services (DCFS) is also involved in prevention and the coordination between the two programs 	
		 Identify any overlap among services and any overlap with the statutory responsibilities of DCFS 	
		 Determine what services are available through the Salt Lake City School District to assist families with similar situations 	
		Identify advantages and drawbacks of other options such as the use of trained volunteers or relying on police officers who work with the Community Action Teams	

Page 6 of 8 7/1/2002

The following are areas of general high risk that are traditionally audited by internal auditors

	Project	Scope	Range of costs
18.	Accounts Payable	 Build upon work conducted by the financial auditors Review the City's automated accounts payable system for efficiency and best practices Determine that the City's controls will detect errors, duplicate payments, and unauthorized payments Establish that exception reports are being produced and disseminated to department personnel that process payment requests Use search techniques to scan for the unusual (such as incomplete payments, overdue invoices, encumbrances remaining for several years, fake payables) 	\$7,000 to \$11,000
19.	Treasurer's Office	 Build upon work conducted by the financial auditors Review the organization of the Treasurer's Office for best practices and staffing requirements Review investment policies, procedures and actual practices Determine if investment strategies could expand the City's revenues while keeping within the conservative requirements of the State Money Management Act Review the cash management functions for proper controls and best practices 	\$15,000 to \$18,000
20.	Purchasing and Contract Management	 Build upon work conducted by the financial auditors Review purchasing policies and procedures compared to other cities and best practices. Analyze bid procedure for large purchases and the City's methods to handle small purchases and make recommendations for improvement if applicable. Evaluate internal controls and compliance with polices and procedures Review contract procurement procedures and contract management compared to other cities and best practices 	\$11,000 to \$15,000
21.	Facilities Management	 Review the organization, staffing, responsibilities, and procedures of the Facilities Management Division compared to best practices. Review vendor relationships for appropriateness. Review expenses for appropriateness. 	\$7,000 to \$11,000

22.	Human	Review the staffing and organization compared to	\$11,000
	Resource Services	 other comparable cities and to best practices Evaluate training provided by the Human Resource 	to \$15,000
	(payroll,	Division compared to other cities and best practices	\$13,000
	benefits, training, & retirement payouts)	Make comparisons of Salt Lake City's employee compensation and average pay rates for benchmark positions with the local market by measuring total compensation including salaries, wages, bonuses, paid leave, group insurance plans, retirement, and all other benefits	
		Evaluate the City's method of granting general pay increases to professional employees (300 and 600 series) contrasted with comparable cities and with best practices	
		Compare the City's benefit package to the local market and to best practices	
		Analyze the City's practices for evaluating reclassification requests	
		 Evaluate the City's current practice and method of accounting for cash payouts upon retirement. Compare the City's budget practices for accounting for cash payout at retirement or layoff with comparable cities and best practices 	
		Recommend whether the City should begin to fund the accumulated liability for cash payouts upon retirement (expensed in the years accrued and recorded as fund liabilities)	
		Review access controls and verify pay rates and benefit hire dates, etc. for those with access to the HR systems	
23.	Information	Build upon work conducted by the financial auditors	\$24,000
	Management Services	 Review operations, organization, and staffing for best practices 	to \$29,000
		Review data security and safeguarding of Internet transaction information	
		Evaluate policies, procedures and service performance	
		Review application management and contingency plans	

Page 8 of 8 7/1/2002