



AGENDA

Audit Committee
Wednesday, April 10, 2019
5:30 pm – 6:30 pm
City Hall, Room 103

- A. Approval of the Wednesday, March 6, 2019 Meeting Minutes

- B. 2018 Work Plan
 - Sheriff's Office
 - Public Utilities Department – Water Business Office
 - Central Services Department – Fleet Management Program

- C. General Information Update

- D. Items for Discussion at next meeting

The next meeting is scheduled for
Wednesday, May 9, 2019

Note: The Audit Committee Meeting is open to the public. However, public comments are not received unless the Committee Chair requests that an individual provide information to the Committee.

AUDIT COMMITTEE MEETING MINUTES

Wednesday, March 6, 2019

Committee Members Present:

Commissioner Melissa Link, Committee Chair
Commissioner Patrick Davenport
Commissioner Ovita Thornton
Commissioner Allison Wright

Visiting:

Blaine Williams, Manager
David Fluck, Director, Central Services
Frank Stephens, Director, Public Utilities
Michael Smith, Community Citizen

Staff:

Stephanie Maddox, Internal Auditor
Deborah Allen, Recorder
Jill Arquette, Management Analyst

Member(s) Absent:

Commissioner Russell Edwards

Committee Chair Link called the meeting to order at 5:36 pm.

A. Approval of Minutes:

Commissioner Wright agreed to a motion for approval of the minutes with a change under agenda topic D. 2019 Work Plan Discussion to state, "The proposed 2019 Work Plan will be discussed after the majority of the 2018 Work Plan has been completed."

The Committee agreed and unanimously approved the Minutes from the February 13, 2019 meeting.

B. 2018 Work Plan Update:

Internal Auditor Maddox provided a status update on the annual work plan:

- Sheriff's Office
- Central Services Department – Fleet Management Program
- Public Utilities Department – Water Business Office

The Audit Status Report was disseminated at the meeting.

C. 2019 Work Plan Discussion:

Commissioner Wright made a motion that discussion of the 2019 Annual Work Plan cease until the 2018 Annual Work Plan is complete. All committee members agreed.

D. General Information Update:

- The Office of Operational Analysis submitted a request for a PTNB position for FY20. The part-time position (25 hours/week) will free up an additional full-time staff member, increasing the number of staff contributing to audit work from two full-time employees to three full-time employees.
- Commissioner Wright requested a list of complete audits conducted by the current Office of Operational Analysis be uploaded to their webpage.

E. Items for Discussion at next meeting

The committee will discuss the audit of the Sheriff's Office.

The meeting adjourned at 6:40 pm.

AUDIT STATUS REPORT

DATE: April 10, 2019
 TO: Audit Committee
 FROM: Stephanie Maddox, Internal Auditor
 SUBJECT: Status of the 2018 Audit Work Plan

The following table summarizes the current status of each audit according to audit stages. Please find a description of the audit stages below.

WORK IN PROGRESS

Audit	Status <small>Percentage indicates completion level</small>	Completion Forecast
Operational Audit of the Clarke County Sheriff's Office	Pre-Audit Planning – 100 % Discovery Stage – 100% Analysis – 100 % Conclusions – 100% Recommendations – 100%	March 2019
Public Utilities Department – Water Business Office	Pre-Audit Planning – 100 % Discovery Stage – 100% Analysis – 65% Conclusions – 75% Recommendations – 75%	April 2019
Central Services Department – Fleet Management Program	Pre-Audit Planning – 90 % Discovery Stage – 50% Analysis – 25% Conclusions – 0% Recommendations – 0%	May/June 2019

Audit Stages

PRE-AUDIT PLANNING: OOA staff conducts literature reviews, identifies benchmark communities, creates the pre-audit survey(s), and prepares a list of documents to request from various ACC departments related to the audit client.

OOA staff schedules a pre-conference meeting with the audit client/department leadership to discuss the audit process, the timing of fieldwork, and answer any questions.

DISCOVERY: Interviews, information validation, observations and surveys. As this stage is critical to the preparation of a complete and meaningful audit, it consumes the majority of time involved.

ANALYSIS: Assigning meaning/value to the information; determining what it reveals related to the scope of the audit. Defines systems, processes and practices in terms of effectiveness and efficiency.

CONCLUSIONS: Identifies and describes constraints and opportunities regarding developments and implementation of needed improvements.

RECOMMENDATIONS: Suggests action that can be taken in consideration of the constraints and opportunities.