

**CARRYOVER AUDITS**

Audit Topic	Department	Preliminary Objective
Facility Security	Citywide	Determine the effectiveness of the City's internal processes and controls governing physical security access and relevant software.
Bidding Selection Process for Architectural/Engineering Services	Engineering	Evaluate the effectiveness of the processes, policies, and procedures pertaining to the bidding and selection of Architectural/Engineering service contracts.
Reconciliation of AR systems into Munis	Finance	Determine if the City has controls, policies, and procedures in place to ensure accounts receivable are properly recorded and reconciled from individual AR systems into Munis.
Vendor Set-up and Maintenance	Finance	Determine if adequate controls exist over the process of vendor validation, set-up, and maintenance.

**ASSURANCE AUDITS**

Cash Handling	Landfill	Determine if cash collections are safeguarded, deposited in a timely manner, and accurately recorded.
River Greenway Spending	Citywide	Determine effectiveness of the processes and controls over project bidding, contracting, contract change orders, and expenditures for a single capital improvement project completed along the River Greenway.
Plat Fee Calculations/ Collections	Engineering	Determine the effectiveness of controls and compliance with policy, procedures, and best practices.
Washington Pavilion/ Orpheum Management Agreement	Finance	Determine if the City and Washington Pavilion Management, Inc. are in compliance with the various requirements of Agreement 19-4114.
TIF Completed Project	Planning & Development, Finance	Determine compliance of TIF funds utilized in a completed TIF project and effectiveness of the City's internal controls, policies, and procedures governing the TIF reimbursement process.

**PERFORMANCE AUDIT**

Operational Efficiency of the Plan Review Process	Planning & Development, Engineering	Assess the efficiency and effectiveness of the City's current plan review process.
---	-------------------------------------	--

**CONSULTING AUDITS & FOLLOW-UP AUDITS**

Fraud Awareness Training	Water	Provide fraud awareness training at the request of the department.
Follow-up Audits	Citywide	Conduct follow-up audits as timing is appropriate from the 2022 and 2023 Internal Audit Department plans.

*Internal Audit's mission is to help the City of Sioux Falls achieve the highest efficiency and effectiveness with integrity.*

We continuously collect information about risks facing the City from a variety of sources including the City Council, City Administration, and the public.

We assessed this information to identify audit topics which are prioritized based on resources, timing, audit coverage, and other factors and then included them in this Audit Plan.

**Committee Members**

Councilor Alex Jensen  
 Councilor Greg Neitzert  
 Councilor David Barranco  
 Councilor Rich Merkouris

Dean Buckneberg  
 Tony Goettsch  
 Rose Grant

**Internal Audit**

Sioux Falls, South Dakota

605-367-8000