

***Request for Proposals  
for  
Internal Audit Services***

***07/14/2023***

***City of Sioux Falls, South Dakota***

***Proposal Request No. 23-0091***



PUBLISH: July 14 and 21, 2023

REQUEST NO. 23-0091

## REQUEST FOR PROPOSALS

The City of Sioux Falls, SD, Requests Proposals for  
Internal Audit Services

Proposals shall be received on the ground floor, City Hall, 224 W. 9th St., P.O. Box 7402, Sioux Falls, SD 57117-7402, not later than 2 p.m., August 17, 2023. **The number of proposals will be announced in City Hall, 1st Floor, at 3 p.m.**

The RFP is available online at <http://siouxfalls.org> or from Purchasing at the above address. Cite Bid Request No. 23-0091.

The City of Sioux Falls reserves the right to reject any or all bids, waive technicalities, and make award(s) as deemed to be in the best interest of Sioux Falls, SD.

Published twice at the approximate cost of \$\_\_\_\_\_.

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# Request for Proposals for Internal Audit Services

## Section 1 General Instructions

### 1.01 Purpose of the RFP

This Request for Proposal (RFP) is issued by the City of Sioux Falls (hereinafter referred to as the “City”). The purpose of this RFP is to establish a contract with a qualified firm to provide internal audit services.

### 1.02 Contact Person, Telephone, Fax Number, and Email

Scott Rust, Purchasing Manager, Finance Department, is the point of contact for this RFP. Unauthorized contact regarding the RFP with other City employees may result in the vendor being disqualified.

Scott Rust, Purchasing Manager, Finance Department

Phone: 605-367-8836

Fax: 605-367-8016

Email: [srust@siouxfalls.org](mailto:srust@siouxfalls.org)

### 1.03 RFP Schedule of Events

This schedule of events represents the City’s best estimate of the schedule that will be followed for this RFP. If a component of this schedule, such as the deadline for receipt of proposals, is delayed, the rest of the schedule will be shifted by the same number of days.

The approximate RFP schedule is as follows:

- RFP issued: July 14, 2023.
- Deadline for questions: August 4, 2 p.m., 2023.
- Proposals due: August 17, 2023, 2 p.m.
- Review of Proposals: August 21–25, 2023.
- Presentations: September 6–7, 2023.
- Intent to Award: September 2023.
- Execute Contract: October–November 2023.

#### **1.04 Return Mailing Address and Deadline for Receipt of Proposals**

Firms must submit one (1) original hard copy (marked "Original") and one (1) thumb drive with the proposal saved as one file on the drive. The proposal shall be in a sealed envelope or package.

Envelopes or packages containing proposals must be clearly addressed as described below to ensure proper delivery and to avoid being opened by the City before the deadline for receipt. Envelopes or packages must be addressed as follows:

City of Sioux Falls Purchasing Office  
Attention: Scott Rust  
Internal Audit Services  
RFP No. 23-0091  
224 West Ninth Street  
P.O. Box 7402  
Sioux Falls, SD 57117-7402

Proposals must be received by the Purchasing Office at the location specified no later than **2 p.m., Central standard time, on August 17, 2023**. Proposals will not be publicly read at the opening, only the number of proposals received will be announced.

Proposals may not be delivered orally, by facsimile transmission, by other telecommunication, or electronic means.

Firms assume the risk of the method of dispatch chosen. The City assumes no responsibility for delays caused by any delivery service. Postmarking by the due date will not substitute for actual proposal receipt by the City. A firm's failure to submit its proposal prior to the deadline will cause the proposal to be rejected. Late proposals or amendments will not be opened or accepted for evaluation.

#### **1.05 Questions and Addenda**

Questions regarding this RFP shall be submitted in writing to Scott Rust, Purchasing Manager, at [srust@siouxfalls.org](mailto:srust@siouxfalls.org). Answers to questions will be posted to the City's website. The deadline for questions is 2 p.m., Central standard time, Friday, **August 4, 2023**.

If deemed necessary, addenda to the RFP will be issued and will be emailed to the proposers. No addenda will be issued after 5 p.m. on Monday, **August 7, 2023**.

Responding firms are prohibited from communicating in any other manner about this project with any other City employee from the date of issuance of this proposal until the final selection, unless otherwise directed by the Purchasing Manager. Other means of communications or contact may disqualify the submitting firm.

## **Section 2 Scope of Services**

### **2.01 Introduction**

The City is soliciting proposals for co-sourced internal audit services from qualified certified public accounting (CPA) firms in accordance with the Scope of Services specified in this RFP.

To meet the requirements of this RFP, these audit services must be performed in accordance with the IIA Standards of Internal Auditing.

There is no expressed or implied obligation of the City to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

The City reserves the right to reject any or all provisions submitted and/or waive any irregularities.

### **2.02 Background**

Sioux Falls is a rapidly growing city with a population of approximately 208,884. The City is governed by eight part-time Council Members and a full-time Mayor. The City provides a wide range of municipal services including police and fire protection, public utilities, public parking, health and social services, public transportation, culture and recreation activities, and infrastructure development and maintenance. The City has a payroll of approximately \$76 million annually and employs about 1,200 full-time and about 500 temporary and seasonal employees.

The City Council established the Audit Committee in November 2005, and hired its first internal audit employee in November 2006. Today, the Internal Audit Office includes one internal auditor who utilizes Audit Board to centralize audit management, drive collaboration, and maximize efficiency. The Audit Committee includes four council members and three private citizens and meets at least quarterly. All personnel and financial responsibility for operations of the Office of Internal Audit are assigned to the City Council. All functions of the Office of Internal Audit are assigned to the Audit Committee. Internal audit is designed to add value and improve an organization's operations by utilizing a systematic, disciplined approach to evaluate and improve risk management, internal control, and governance processes.

Annually, the City Council approves a risk-based audit plan to guide the office's efforts so that internal audit resources can be focused on the highest identified risk areas. To accomplish the plan, internal audit conducts an annual risk assessment.

### **2.03 Scope of Services**

The selected firm shall develop an annual risk assessment of City operations. This assessment will identify and evaluate risks; evaluate the effectiveness and sustainability of existing controls; ensure additional controls are implemented if risks are too high; and

prioritize further resources (audits) if needed. The selected firm shall develop an annual audit plan for the upcoming year based on the risk assessment findings. The audit plan shall identify the audits to be completed by the selected firm and the City's internal auditor. The selected firm shall provide the City's internal auditor the estimated audit hours and cost for each audit to be completed by the firm. The risk assessment and audit plan shall be presented at a meeting of the Audit Committee and City Council, either in person or remotely.

In coordination with the City's internal auditor, the selected firm shall test and evaluate projects based on the audit plan. At the conclusion of each evaluation completed by the selected firm, an audit report will be provided verbally, either in person or remotely, by the selected firm to the Audit Committee and City Council (separately). At a minimum, the report shall include the objective, background, significant findings of risk exposure and/or control deficiencies, recommendations for correcting each significant finding, and management's response to the recommendations. The selected firm shall also provide guidance and feedback to the City's internal auditor to ensure their audit objectives are achieved and quality is assured.

In the event the selected firm believes there is fraud and/or theft that has been or may have been committed, the selected firm must immediately notify the chair of the Audit Committee or the City's internal auditor.

To meet the requirements of this RFP, the audits shall be conducted in accordance with the *International Standards for the Professional Practice of Internal Audit (IIA)*.

#### **2.04 City's Responsibilities**

The City has an independent internal audit staff comprised of one internal auditor who will be responsible for coordinating the audit process with the selected firm.

The City's internal auditor will be available to assist the selected firm in locating records or preparing audit schedules. All requests will first be directed to the City's internal auditor.

The City will provide the selected firm with reasonable workspace and access to telephones and photocopying machines.

The City will ensure that the selected firm has access to key people, facilities, and data, and that all levels of City employees and contractors will cooperate fully and timely with the selected firm.

#### **2.05 Contract Term**

The term for this contract will be three years with the option to extend the contract an additional two (2) one-year periods.

#### **2.06 Cost Proposal and Format**

Firms shall provide an employee classification hourly rate schedule and provide an estimated number of hours to complete the tasks listed below each year.



Service	Estimated Number of Hours
Initial review of internal controls and risk assessment	
Year 1 audit services, including risk assessment and internal audit plan	
Year 2 audit services, including risk assessment and internal audit plan	
Year 3 audit services, including risk assessment and internal audit plan	
Year 4 option, if exercised, risk assessment and internal audit plan	
Year 5 option, if exercised, including risk assessment and internal audit plan	

### Section 3 Proposal Format and Content

#### 3.01 Submittal Requirements

Elaborate format and binding are neither necessary nor desirable. The format for the proposal is as follows:

1. **Executive Summary** shall include the official name of the firm submitting the proposal, mailing address, email address, telephone number, and contact name. Acknowledge receipt of any addenda if applicable. Summarize your understanding of the services. Provide a statement indicating your ability to meet the requirements of the scope of services. Provide a one-page summary of the benefits you believe the City would receive from selecting your firm. Also include a statement that the proposal is firm for ninety (90) days. The letter must be signed by an official authorized to bind the firm contractually.
2. **Response to Questionnaire** shall include responses to the questions in Appendix A.
3. **References.** Please provide at least three (3) client references for whom your firm has performed similar work. For each client, describe the project, the project's date, services performed, and the name, address, and telephone number of a person at the client's firm familiar with such work.
4. **Cost Proposal** shall include an hourly pricing structure for the work, setting forth fixed hourly fees for the services, and an estimated number of hours each year based on a similar audit plan to Appendix B. Proposers may include a cost-of-living adjustment for each year.

### Section 4 Review of Proposals and Selection of Finalists for Interviews

#### 4.01 Selection Criteria

Upon receipt of the proposals, an evaluation team will determine the best proposal(s) deemed most qualified based on the following criteria.

The evaluation team will rely on the qualitative information contained and presented in the proposals, the reference checks made, and the ability to work well with other project team members in making the decision to select the most qualified firm to provide services for the City. Selection criteria will be based on:

### **Evaluation Criteria (100-Point Potential Score)**

- Experience of the firm and ability to provide internal audit services to the City. **25 points**
- Past performance for the City or with similar organizations in providing similar services. **10 points**
- General understanding of the scope of services of this project and ability to provide the audit in the time frame requested. **15 points**
- Firm's capacity and resources available to perform internal audit services. **20 points**
- Qualifications and experience of the individuals who would or might be assigned to the services described herein. **15 points**
- Cost proposal. **15 points**

Upon review of the proposals, the City will score the proposals and may short-list and interview the highest-ranking firms. Upon completion of the interviews, the highest-ranking firm may be asked to enter into contract negotiations with the City. If an agreement cannot be reached with the highest ranked firm, the City may move to the next highest ranked firm or firms. The same process will be repeated with the other ranked firms if no such agreement can be reached. The City reserves the right to not select a firm or firms as part of this process if an agreement cannot be reached or for any other reason.

#### **4.02 Contract Award**

It is the City's intent to enter into a contract with a firm or firms who best demonstrate the ability to provide all or some of the services that best fit the need of the City. After review of the proposals, if the City decides to not enter into contract, the City will notify all firms.

The highest ranked firm will be required to meet with the Audit Committee for a question-and-answer session prior to the execution of any agreement.

## **Section 5 Standard Proposal Information**

### **5.01 Authorized Signature**

An individual authorized to bind the firm to the provisions of the RFP must sign all proposals.

## **5.02 City Not Responsible for Preparation Costs**

The City will not pay any cost associated with the preparation, submittal, presentation, or evaluation of any proposal.

## **5.03 Proprietary Information**

Excluding proprietary information, the successful firm's proposal and contract are deemed public records and shall be available to the public upon request. In addition, the City shall maintain a "Register of Proposals for this Contract," which shall contain the names of companies who submitted a proposal and the name of the company who was awarded the contract; however, the proposals of the submitting firms not awarded the contract are nonpublic records and will remain confidential.

## **5.04 Conflict of Interest**

Firms must disclose any instances where the firm or any individuals working on the contract has a possible conflict of interest and, if so, the nature of that conflict (e.g., employed by the City). The City reserves the right to cancel the award if any interest disclosed from any source could either give the appearance of a conflict or cause speculation as to the objectivity of the firm's proposal. The City's determination regarding any questions of conflict of interest is final.

## **5.05 Firm's Certification**

By signature on the proposal, the offeror certifies that it complies with:

- The laws of the state of South Dakota.
- All applicable local, state, and federal laws, codes, and regulations.
- All terms, conditions, and requirements set forth in this RFP.
- A condition that the proposal submitted was independently arrived at without collusion.
- A condition that the offer will remain open and valid for the period indicated in this solicitation and any condition that the firm and/or any individuals working on the contract do not have a possible conflict of interest (e.g., employed by the City).

If any firm fails to comply with the provisions stated in this paragraph, the City reserves the right to reject the proposal, terminate the contract, or consider the contractor in default.

## **5.06 No Contact Policy**

Any contact with any City representatives (other than already contracted business), related officials, or representatives other than those outlined in the RFP is prohibited. Such unauthorized contact may disqualify your firm from this procurement.

## **5.07 Indemnification**

To the fullest extent permitted by law, the provider, its subcontractors, agents, servants, officers, or employees shall indemnify and hold harmless the City, including, but not limited to, elected and appointed officials, officers, employees, and agents from any and all claims brought by any person or entity whatsoever, arising from any act, error, or omission of the provider during the firm's performance of the agreement or any other agreements of the firm entered into by reason thereof. The firm shall indemnify and defend the City, including, but not limited to, elected and appointed officials, officers, employees, and agents with respect to any claim arising, or alleged to have arisen from negligence, and/or willful, wanton, or reckless acts or omissions of the firm, its subcontractor, agents, servants, officers, or employees, and any and all losses or liabilities resulting from any such claims, including, but not limited to, damaged awards, costs, and reasonable attorney's fees. The indemnification shall not be affected by any other portions of the agreement relating to insurance requirements. The firm agrees that it will procure and keep in force at all times, at its own expense, insurance in accordance with these specifications.

## **5.08 Insurance Requirements**

The firm shall secure the insurance specified below. All insurance secured by the firm under the provisions of this section shall be issued by insurance companies acceptable to the City. The insurance specified in this section may be in a policy or policies of insurance, primary or excess. Certificates of all required insurance shall be provided to the City upon execution of this agreement.

1. Workers' compensation insurance providing the statutory limits required by South Dakota law. In addition, it shall provide Coverage B, Employer's Liability Coverage, of not less than \$1,000,000 each accident, \$1,000,000 disease-policy limits. The required limit may be met by excess liability (umbrella) coverage.
2. Commercial general liability insurance providing occurrence form contractual, personal injury, bodily injury, and a property damage liability coverage with limits of at least \$1,000,000 per occurrence, \$2,000,000 general aggregate, and \$2,000,000 aggregate products and completed operations. The required limit may include excess liability (umbrella) coverage. The policy shall name the City and its representatives as an additional insured. If "occurrence form" insurance is not available, "claims made" insurance will be acceptable. The policy shall be maintained for three years after completion of this agreement.
3. Automobile liability insurance covering all owned, nonowned, and hired automobiles, trucks, and trailers. The coverage shall be as broad as that found in the standard comprehensive automobile liability policy with limits of not less than \$1,000,000

combined single limit each occurrence. The required limit may include excess liability (umbrella) coverage.

4. Professional liability insurance providing occurrence basis coverage for the claims that arise from the errors of the firm or its consultants, omissions of firm or its consultants, failure to render a service by the firm or its consultants, or the negligent rendering of the service by the firm or its consultants in the amount of \$1,000,000 each occurrence and \$1,000,000 annual aggregate. If occurrence form insurance is not available, claims made coverage shall be maintained for two years after final completion of the services. The City does not represent that the above coverages and limits are adequate to protect the firm or its consultant's interest and assumes no responsibility therefor.
5. Loss or breach of data liability coverage/cyber liability insurance covering third-party (including City employees) privacy liability claims resulting from theft, loss, or unauthorized display/use of confidential information, such as confidential third-party corporate and/or personally identifiable information in its care, custody, or control (electronically, on paper, or on a laptop). Such insurance must include coverage for a firm's employee causing the loss or breach. Coverage shall also be provided for liability arising from any confidential information that will be transferred or any transactions that will occur over the Internet (including breach of confidentiality or credit injury to any City customer or vendor arising out of these Internet activities). The aggregate limit shall be \$1,000,000. If coverage is written on a claims-made basis, the firm warrants that any retroactive date applicable to coverage under the policy precedes the effective date of this agreement; and that continuous coverage will be maintained or an extended discovery period will be purchased for a period of one (1) year beginning when the services under the contract are completed. The City shall be named as an additional insured.

The City utilizes myCOI to track and verify contractor's insurance coverage, if required, so the contractor does not have to spend time requesting, collecting, or delivering a Certificate of Insurance (COI) to the City. Upon the City's receipt of this executed contract and approval as a contractor, the contractor will receive an email from [registration@myCOItracking.com](mailto:registration@myCOItracking.com). The contractor must follow the instructions contained in the email and complete the online registration if not previously completed. Upon completion of registration, myCOI will request proof of insurance agent(s). In addition to other terms and conditions contained herein, the contractor shall not commence work and no payments shall be made to the contractor unless the vendor is registered with myCOI and a compliant COI has been received.

The firm will provide the City with at least 30 days' written notice of an insurer's intent to cancel or not renew any of the insurance coverage. The firm agrees to hold the City harmless from any liability, including additional premium due, because of the firm's failure to maintain the coverage limits required.

The City's approval or acceptance of certificates of insurance does not constitute the City's assumption of responsibility for the validity of any insurance policies, nor does the City represent that the above coverages are adequate to protect any individual/group/business, its consultants', or subcontractors' interests, and assumes no liability therefor.

## **5.09 Non-appropriation**

If funds are not budgeted or appropriated for any fiscal year for services provided by the terms of this agreement, this agreement shall impose no obligation on the City for payment. This agreement is null and void except as to annual payments herein agreed upon for which funds have been budgeted or appropriated, and no right of action or damage shall accrue to the benefit of the contractor, its successors or assignees, for any further payments.

## **5.10 Civil Rights**

The contractor shall be subject to the provisions of Chapter 98 of the Code of Ordinances of Sioux Falls, SD. It is declared to be discrimination for the contractor, because of race, color, sex, creed, religion, ancestry, national origin, or disability, to fail or refuse to hire, to discharge an employee, or to accord adverse, unlawful, or unequal treatment to any person or employee with respect to application, hiring, training, apprenticeship, tenure, promotion, upgrading, compensation, layoff, discharge, or any term or condition of employment.

If the contractor is guilty of discrimination, this agreement may be terminated in whole or in part by the City and the contractor shall be liable for any costs or expense incurred by the City in obtaining from other sources the work and services to be rendered or performed or the goods or properties to be furnished or delivered to the City under the agreement so terminated or canceled.

Should the Sioux Falls Human Relations Commission in a proceeding brought as provided by the Code of Ordinances of Sioux Falls, SD, find that the contractor has engaged in discrimination in connection with this agreement and issue a cease and desist order with respect thereto, the City shall withhold up to 15 percent of the contract price until such time as the Commission's order has been complied with or the contractor has been adjudicated not guilty of such discrimination.

The contractor will permit access to any and all records pertaining to hiring and employment and to other pertinent data and records for the purpose of enabling the Commission, its agencies or representatives, to ascertain compliance with the above provisions.

This section shall be binding on all subcontractors or suppliers.

## **5.11 Special Conditions**

The City reserves the right to reject any and all proposals, to waive formalities, and to select the proposal and Firm, that, in the City's sole discretion, are in the best interests of the City of Sioux Falls, South Dakota.

The City reserves the right to:

- a) Amend, modify, or withdraw this RFP.
- b) Revise any requirements under this RFP.
- c) Require supplemental statements of information from any responding party.

- d) Extend the deadline for submission of responses hereto.
- e) Negotiate or hold discussions with any bidder to correct insufficient responses that do not completely conform to the instructions contained herein.
- f) Waive any nonconformity with this RFP.
- g) Cancel, in whole or in part, this RFP if the City deems it is in its best interest to do so.
- h) Request additional information or clarification of information provided in the response without changing the terms of the RFP.
- i) Waive any portion of the selection process to accelerate the selection and negotiation with the top-ranked firm.
- j) Not award a contract as a part of, or result of, this RFP process.

The City may exercise the foregoing rights at any time without notice and without liability to any bidder, or any other party, for expenses incurred in the preparation of responses hereto or otherwise.

## **Appendix A Questionnaire**

### **Instructions**

Provide concise answers to all questions and submit with your proposal.

### **General Information:**

1. Provide information about your firm's background. Include a brief history of the firm, full corporate name and affiliate organizations, a full description of ownership, current location and territory attended to, number of employees, and number of years of experience providing internal audit services.
2. Provide background information on the principals of your company who will be associated with this engagement. Provide information about the general organization structure of your firm, including names and reporting relationships of key management team members.
3. Provide a profile of the types of accounts and clients for which your firm presently provides internal audit services, particularly your firm's experience with government. Describe any services your firm offers that may distinguish it from others or any unique qualifications of your firm to provide auditing services to the City.
4. Identify the engagement manager who will be the primary contact and lead manager in providing internal audit services to the City, and who will be listed as a "key person" for this contract.
5. Provide information about the audit team to be assigned to perform the work, including the team's proposed organization, staffing, available capacity, and a description of the roles and responsibilities of each proposed audit team member. Include an organizational chart of the proposed audit team and a brief biography of the persons who will be primarily responsible for performing the work. Describe your firm's "backup plan" in the event one or more persons assigned to this engagement leave the firm.
6. In the past five (5) years, have any public sector clients terminated their working relationship with your firm? If so, please provide a brief statement of the reasons. Provide the name of the client and contact information, and phone number.

### **RFP Questions:**

1. Describe how your firm would approach conducting a risk assessment for the City and how you would work with the City to develop an internal audit plan for the periodic review of internal controls in each of the City's departments based upon the risk assessment.



2. Describe the methods by which audit programs will be prepared and tailored to the City's departments' unique processes. Provide your firm's audit and internal controls philosophy, in particular with respect to assets and controls of government organizations.
3. Describe your firm's experience in auditing technology systems controls, including accounting software systems, PC based software applications, local area networks, cybersecurity controls, etc.
4. Describe the methods by which the quality of the individuals' audits will be assured by your firm. Describe your proposed team's experience with similar work for other public agencies and authorities.
5. Describe the method by which the work completed by the audit engagement team will be documented, in addition to any reports provided, and the availability of such documentation for review by the organization, regulators, external accountants, etc. Also, indicate where such work papers will be maintained and whether there are any circumstances under which the City would not be provided copies of work papers it requests.
6. Provide samples of management reports, including audit reports and comment recommendation tracking or follow-up reports that the City can expect to receive in connection with the firm's internal audit services. Detail proposed meeting availability for phone calls and in-person meetings, including your required attendance at Audit Committee meetings, either in-person or remotely.
7. Describe the extent to which City personnel will be required to assist or provide support to the members of your staff conducting audits. Describe any support requirement expected of the City (i.e., special reports, technology, etc.).

**Conflict, Litigation, and Censure Information:**

1. Describe how your firm identifies and manages conflicts of interest. Are there any potential conflict of interest issues in representing the City? List any professional or personal relationships your firm's employees may have with the Audit Board and/or staff members.
2. Within the last three years, have there been any significant developments in your firm, such as changes in ownership or restructuring? Do you anticipate any significant changes in the near future? If so, please describe.
3. Has your firm or any of the firm's partners/employees been disciplined or censured by any regulatory body within the last five years? If so, please describe.
4. Within the last five years, has your firm, or a partner or employee in your firm, been involved in litigation or other legal proceedings relating to the provision of services? If so, please provide an explanation and the current status or disposition of the matter.

## Appendix B 2023 Internal Audit Plan



# INTERNAL AUDIT AUDIT PLAN FISCAL YEAR 2023

### 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.
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### 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	Dean Buckneberg
Councilor Greg Neitzert	Tony Goettsch
Councilor David Barranco	Rose Grant
Councilor Rich Merkouris	

#### Internal Audit

Sioux Falls, South Dakota      605-367-8000