



City of Winston-Salem
Budget and Performance Management: Internal Audit Division
Quarterly Work Plan Update – Q2 FY 2022

Reports and Memos Issued During the Second Quarter of Fiscal Year 2021 – 2022:

- Automatic Vehicle Locator (AVL) Vehicle and Equipment Verification Project – Compared vehicles and equipment within the FASTER and AVL systems and investigated the differences.
- AVL Speeding and Idling Compliance Audit – Examined speeding and idling notifications from the AVL system for compliance with the Speeding and Idling sections of the Vehicle/Equipment Management Policy.
- Evidence Management Compliance Follow-up Audit – Assessed corrective actions taken toward issues identified in the fiscal year 2019 Evidence Management Compliance Audit.
- Longevity Pay Review – Examined the longevity pay preview report dated 10/19/2021.
- NMS LLC Contract Audit – Assessed operations and transactions related to blood alcohol and controlled substance testing services provided.

Copies of all Internal Audit reports can be found on the City's website (<https://www.cityofws.org/208/Internal-Audit>).

Selected Findings/Observations for City Council Consideration:

- AVL Vehicle and Equipment Verification Project – Internal Audit found 258 vehicles did not have an AVL device installed, 42% of dormant vehicles had out-of-date or no documented status, and 13 vehicles were sold with an active AVL device.
- AVL Speeding and Idling Compliance Audit – Internal Audit noted numerous departments and divisions are neither monitoring nor enforcing Speeding and Idling violations.
- NMS LLC Contract Audit – Internal Audit found all 62 case samples tested did not meet turnaround time requirements stated in the contract.

Status of Projects in Progress:

- Fire Department Purchasing Practices Audit – Planning stage complete. Internal Audit staff is examining purchasing card, purchase order, and request for check transactions for compliance with City administrative policies. Audit is expected to be completed in February 2022.
- Utilities Department Cash Receipts Compliance Audit Follow-up – Report has been presented to the appropriate Utilities Department staff. Utilities Department management responses are pending. Audit issuance expected in January 2022.
- Gun Buyback Program Review – Planning stage complete. Internal Audit staff is evaluating the internal control practices exercised during the November Gun Buyback Event. Review is expected to be completed in January 2022.