



City of Winston-Salem
Budget and Performance Management: Internal Audit Division
Quarterly Work Plan Update – Q1 FY 2022

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

- Year-End Inventory Observations (5 Separate Locations and Reports) – Performed physical inventory counts and verified recorded cost values.
 - Central Warehouse Inventory Observation Memo Report
 - Fleet Services Physical Inventory Observation Memo Report
 - Manson Meads Inventory Observation Memo Report
 - Thomas Water Plant Inventory Observation Memo Report
 - WSTA Physical Inventory Observation Memo Report
- Internal Audit Powell Bill Memo Report – Examined expenditures to be reported to the NCDOT for accuracy and compliance with state laws and regulations.
- Internal Audit Report on Bond Financed Construction Projects – Assessed vendors’ delivery, tested amounts invoiced, and assessed the effectiveness of City administrative management for the Hanes Park Improvements and Carver School Road projects.

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:

- No findings or observations to be reported.

Status of Projects in Progress:

- AVL Vehicle and Equipment Verification Project – Report has been approved by Internal Audit Management. Exit Conference with Fleet Services staff to be scheduled. Project is expected to be completed in November 2021.
- Speeding and Idling Compliance Audit – Report is being reviewed by Internal Audit Management. Audit is expected to be completed in November 2021.
- NMS LLC Contract Audit – Planning stage complete. Internal Audit staff is assessing operations and transactions related to blood alcohol and controlled substance testing services provided. Audit is expected to be completed in December 2021.
- Evidence Management Compliance Follow-up Audit – Fieldwork complete. Internal Audit staff is writing the report. Audit is expected to be completed in December 2021.

Projects Initiated, Scope Being Developed:

- Utilities Department Cash Receipts Compliance Audit Follow-up – Internal Audit staff is in the planning stage.