



City of Winston-Salem
Budget and Performance Management: Internal Audit Division
Quarterly Work Plan Update – Q3 FY 2022

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

- Fire Department Purchasing Practices Audit – Examined purchasing card, purchase order, and request for check transactions for compliance with City administrative policies.
- Utilities Department Cash Receipts Compliance Audit Follow-up – Assessed corrective actions taken toward issues identified in the fiscal year 2020 Utilities Department Cash Receipts Compliance Audit.
- Gun Buyback Program Review – Evaluated the internal control practices exercised during the November Gun Buyback Event.
- Public Assembly Facilities Department Cash Receipts Compliance Audit Follow-up – Assessed corrective actions taken toward issues identified in the fiscal year 2020 Public Assembly Facilities Department Cash Receipts Compliance Audit.

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:

- Thunderbirds Concessions Contract Audit Follow-up – Fieldwork completed. Report is being reviewed by Internal Audit Management. Audit is expected to be completed in April 2022.
- Controls over Personal Identifying Information Review: Grantee and Debtor Data – Planning stage completed. Internal Audit staff is identifying grantee and debtor information retained in City files and databases, assessing associated internal controls intended to prevent disclosures that could lead to identity theft, and assessing existing plans and procedures for responding to a data loss event. Review is expected to be completed in May 2022.

Projects Initiated, Scope Being Developed:

- Ricoh Printing Services Contract Audit – Internal Audit staff is in the planning stage.

Projects Deferred:

- Refuse Collections Overtime Audit – Audit deferred to conduct review of Gun Buyback Program by Winston-Salem Police Department