



City of Winston-Salem
Budget and Performance Management: Internal Audit Division
Quarterly Work Plan Update – Q4 FY 2022

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

- Thunderbirds Concessions Contract Audit Follow-up – Assessed corrective action taken toward issues identified in the fiscal year 2020 Thunderbirds Concessions Contract Audit.
- Controls over Personal Identifying Information Review: Grantee and Debtor Data – Identified grantee and debtor information retained in City files and databases, assessed associated internal controls intended to prevent disclosures that could lead to identity theft, and assessed existing plans and procedures for responding to a data loss event.

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:

- Thunderbirds Concessions Contract Audit Follow-up – Internal Audit found that Thunderbirds Concessions, LLC did not maintain Workers' Compensation coverage during the audit period.

Status of Projects in Progress:

- RICOH Printing Services Contract Audit – Report has been approved by Internal Audit Management. Exit Conferences with the Information Systems Department and RICOH will be conducted after year-end responsibilities are fulfilled. Project is expected to be completed in August 2022.
- Central Warehouse Division Purchasing Practices Audit – Fieldwork completed. Report is being reviewed by Internal Audit Management. All Internal Audit projects have been placed on hold due to year-end responsibilities. Audit is expected to be completed in August 2022.
- Year-End Inventory Observations – Performing physical inventory counts and verifying recorded cost values for inventories managed at Central Warehouse, Fleet Services, Manson Meads Wastewater Treatment Complex, R.A. Thomas Water Treatment Plant, and Winston-Salem Transit Authority. Observations are expected to be completed in July 2022.

Projects Deferred During Fiscal Year 2021 – 2022:

- Recreation Centers Cash Control Audit – Audit was deferred so that the Internal Audit Division could conduct the NMS LLC Contract Audit at the request of the Police Department. The Recreation Centers Cash Control Audit has been included on the Internal Audit Annual Work Plan for fiscal year 2022 – 2023.
- Refuse Collections Overtime Audit – Audit was deferred so that the Internal Audit Division could conduct the Gun Buyback Program Review. The Refuse Collections Overtime Audit has been included on the Internal Audit Annual Work Plan for fiscal year 2022 – 2023.