



Legislation Text

File #: 18-1041, **Version:** 1

PRESENTATION #1: COMMISSION AUDITOR FISCAL YEAR 2019 RISK ASSESSMENT AND AUDIT PLAN FOR PRESENTATION, DISCUSSION, AND APPROVAL.

SUMMARY EXPLANATION AND BACKGROUND:

The Commission Auditor (CA) is submitting the risk assessment and audit plan for the fiscal year ending September 30, 2019 for the approval of the Commission on the Consent Agenda. The CA conducted a risk assessment for the City by applying a broad-based, business view of risk linked to the annual budget and operations of the City. The CA evaluated department and/or functional areas utilizing our understanding of the City and its activities to evaluate risk from the perspective of the individuals responsible for controlling such functions. The CA utilized the information gathered during this process in formulating the draft risk assessment and audit plan that is presented for approval.