

**City of Tampa  
Internal Audit Department  
Audit Program Guide  
Civil Service, Audit 03-09**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<b><i>Background</i></b>			
	The division’s goal is to “ensure that all personnel functions . . . are conducted to promote the development and retention of a competent workforce.” In addition, the Personnel division is responsible for ensuring adherence to the Civil Service Rules and Regulations dated July 12, 1982.		
<b><i>Statistics</i></b>			
	During FY02, more than 15,000 applications were received. As a result of providing the capability of submitting an application via the Internet, it is anticipated that more than 20,000 applications will be received as of September 30, 2003.		
<b><i>Planning the Audit</i></b>			
	<ol style="list-style-type: none"> <li>1. Print Quality Control Package and process Auditor Assignment and Independence Statement page.</li> <li>2. Prepare and send an entrance letter to applicable personnel in the area under review.</li> <li>3. Conduct an in-house review of the following:               <ol style="list-style-type: none"> <li>a) Financial Data</li> <li>b) Internal Policy &amp; Procedures Manuals</li> <li>c) Applicable Rules, Laws and Regulations, and</li> <li>d) Prior internal audit reports and management comments</li> </ol> </li> <li>4. Schedule and hold an entrance conference with the Auditee. Obtain the name of the departmental contact person and secure a place from which to conduct the fieldwork portion of the audit.</li> <li>5. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file.</li> <li>6. Review and document Internal Control System. (Include control points, such as the location within the system of approvals, authorizations, segregation of duties, supervision, reconciliations, computer-generated error and edit listings, exception reports, etc.)</li> </ol>		

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	<p>7. After gaining an understanding of various functions, conduct transaction walk-throughs. Revise documentation.</p> <p>8. Assess the reliability of computer-processed data –</p> <p>(a) Identify all computer-generated data that will be used during the audit.</p> <p>(b) Determine how the data will be used in the audit. If used as the sole evidence supporting a finding or as corroborative or supporting evidence – assess the data’s reliability by performing steps (c) to (g). If it will be used as background information – cite the data’s source and no further work is required.</p> <p>(c) Document how the data is used in decision-making and the extent of users’ reliance on the data.</p> <p>(d) Review any evaluations of the system, application and data performed by an independent third party (e.g., external auditor’s management letter).</p> <p>(e) Identify and document any input, processing and output controls and controls over data adjustments.</p> <p>(f) Test the identified controls and data elements that will be used during the audit by tracing a sample of data records to the source documents and a sample of source documents to the database.</p> <p>(g) Summarize the test work and results and conclude on the data’s reliability.</p> <p>9. Prepare a risk analysis listing the strengths and weaknesses of the system and reference risk assessments to audit objectives.</p> <p>10. Prepare the audit program and include a time budget and estimated completion date. Index the preliminary survey file and turn in for review. The Planning Checklist page of the Quality Control Package should be completed by the Audit Supervisor.</p> <p>11. Clear review notes and revise the audit program, if necessary.</p>		
<b><i>Audit Scope</i></b>			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the operations of Personnel from June 2002 to August 2003.		
<b><i>Audit Objectives</i></b>			
	1. Determine that new hires and promotions were in compliance with the Civil Service Rules and Regulations.		

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	2. Determine whether reclassifications were reasonable and adequately supported and documented.		
<b>Objective 1:</b> Determine that new hires and promotions were in compliance with the rules and regulations of the Civil Service Law.			
	<ol style="list-style-type: none"> <li>1. Obtain a listing of all new hire / promotions that were initiated during the audit time period.</li> <li>2. Using the random number generator, select a sample of _____ classified new hire / promotions and review the file for the following: <ol style="list-style-type: none"> <li>a. Ensure position is classified per Position Classification Plan.</li> <li>b. Ensure approval by the Critical Need Committee.</li> <li>c. Review for compliance with Articles E through H of the Civil Service Law Rules and regulations.</li> <li>d. Determine compliance with Personnel policies and procedures.</li> <li>e. Review files for documentation to support that the decision for the new hire / promotion was adequately documented.</li> <li>f. Track the processing time (from receipt by Budget to issuance of certified list) for timeliness and adherence to policies and procedures.</li> </ol> </li> <li>3. Discuss any audit findings with the Audit Supervisor and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>4. Summarize and conclude.</li> </ol>		
<b>Objective 2:</b> Determine whether reclassifications were reasonable, adequately supported and documented.			
	<ol style="list-style-type: none"> <li>5. Using the listing identified in objective 1 above, use random number generator to select a sample of _____.</li> <li>6. Review files for compliance with rules and regulations of the Civil Service Law and where applicable, Personnel manual.</li> <li>7. Discuss any audit findings with the Audit Supervisor and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>8. Summarize and conclude.</li> </ol>		

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<b><i>Audit Wrap Up</i></b>			
	<p>9. Complete and index working papers.</p> <p>10. Prepare a preliminary draft of the audit report.</p> <p>11. Clear review notes.</p> <p>12. Forward draft to auditee and request responses within 10 working days.</p> <p>13. Incorporate auditee responses into the final audit report.</p> <p>14. If requested, schedule and hold exit conference.</p> <p>15. Send final report to reproduction and make one (1) unbound copy.</p> <p>16. Prepare Release Memo, Staff Summary Sheet and City Council Agenda Item Cover Sheet.</p> <p>17. Provide Audit Supervisor with six (6) bound and one (1) unbound copy of the final report.</p> <p>18. Upon release by the Mayor <u>and</u> its appearance on the City Council's Draft Agenda, distribute final report to auditee and place the report, audit program and risk analysis files in the appropriate folders on the share drive for posting to IAD's web site.</p> <p>19. Have the _____ complete the Quality Control Checklist of the Quality Control Package.</p>		