

**City of Tampa  
Internal Audit Department  
Audit Program Guide  
Civil Service, Audit 02-08**

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>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. Prepare a planning program and include a time budget for the preliminary survey work.</li> <li>4. 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>5. 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>6. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file.</li> <li>7. 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> <li>8. After gaining an understanding of various functions, conduct several transaction walk-throughs. Revise documentation as necessary.</li> </ol>		

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	9. Prepare a survey memo listing the strengths and weaknesses of the system. Discuss the areas of greatest risk and exposure to the City. Also, include suggested audit objectives and test procedures. Discuss with Audit Supervisor and the Deputy Director.  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.  11. Clear review notes and revise the audit program, if necessary.		
<b>Audit Scope</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 2001 to May 2002.		
<b>Audit Objectives</b>			
	1. Determine that new hires and promotions were in compliance with the Civil Service Rules and Regulations.  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.			
	1. Obtain a listing of all new hire / promotions that were initiated during the audit time period.  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. Where applicable, positions initiated after March 25, 2002, determine compliance with Personnel policies and procedures.</li> <li>e. Review file for documentation to support that the decision for the new hire / promotion was adequately documented.</li> </ol>		

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	<ul style="list-style-type: none"> <li>f. Track the processing time (from receipt by Budget to issuance of certified list) for timeliness and adherence to policies and procedures.</li> <li>3. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>4. Summarize and conclude.</li> </ul>		
<b>Objective 2:</b> Determine whether reclassifications were reasonable and adequately supported and documented.			
	<ul style="list-style-type: none"> <li>5. Using 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, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</li> <li>8. Summarize and conclude.</li> </ul>		
<b>Audit Wrap Up</b>			
	<ul style="list-style-type: none"> <li>9. Complete and index working papers.</li> <li>10. Prepare a preliminary draft of the audit report.</li> <li>11. Clear review notes.</li> <li>12. Forward draft to auditee and request responses within 10 working days.</li> <li>13. Incorporate auditee responses into the final audit report.</li> <li>14. If requested, schedule and hold exit conference.</li> <li>15. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director.</li> <li>16. Present the audit report to the Mayor.</li> </ul>		