

City of Tampa
Internal Audit Department
Audit Program Guide
Administration – Mail Room Services
00-29

Budget Hours	Audit Procedures	Done By	W/P Ref.												
<i>Background</i>															
	The mailroom is authorized for three positions and one Supervisor. The daily responsibilities are divided into morning and afternoon. In addition to mail delivery and pickup, the mailroom responsibilities include selling of city code books and acceptance and submission of overnight delivery mail.														
<i>Statistics</i>															
	The FY2000 Budget reflected the following performance measures for the mailroom:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Performance Measure</th> <th style="text-align: center;">FY98</th> <th style="text-align: center;">FY99</th> <th style="text-align: center;">FY2000 (est.)</th> </tr> </thead> <tbody> <tr> <td>Sale of Public Documents</td> <td style="text-align: center;">\$10,438</td> <td style="text-align: center;">\$10,000</td> <td style="text-align: center;">\$10,000</td> </tr> <tr> <td>Mail Processed (interoffice and US)</td> <td style="text-align: center;">3.99 million</td> <td style="text-align: center;">3.99 million</td> <td style="text-align: center;">3.97 million</td> </tr> </tbody> </table>	Performance Measure	FY98	FY99	FY2000 (est.)	Sale of Public Documents	\$10,438	\$10,000	\$10,000	Mail Processed (interoffice and US)	3.99 million	3.99 million	3.97 million		
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<i>Planning the Audit</i>															
	<ol style="list-style-type: none"> 1. Print Quality Control Package and process Auditor Assignment and Independence Statement page. 2. Prepare and send an entrance letter to applicable personnel in the area under review. 3. Prepare a planning program and include a time budget for the preliminary survey work. 4. Conduct an in-house review of the following: <ol style="list-style-type: none"> a) Financial Data b) Internal Policy & Procedures Manuals c) Applicable Rules, Laws and Regulations, and d) Prior internal audit reports and management comments 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. 6. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file. 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.) 8. After gaining an understanding of various functions, conduct several transaction walk-throughs. Revise documentation as necessary. 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. 														

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	<p>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>		
Audit Scope			
	Based on the work performed during the preliminary survey and the assessment of risk, this audit will comprise sending out surveys to user departments for feedback.		
Audit Objective			
	<ol style="list-style-type: none"> 1. Determine if the mailroom is complying with its established objective and if there are any ways to enhance its service delivery. 2. Determine if postage costs were reimbursed and other revenues were reasonably recorded. 		
Objective 1: Determine if the mailroom is complying with its established objective and if there are any ways to enhance its service delivery.			
	<ol style="list-style-type: none"> 1. Identify user departments and send out survey regarding service delivery from mailroom. 2. Evaluate responses and compile chart. 3. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 4. Summarize and conclude. 		
Objective 2: Determine if postage costs were reimbursed and other revenues were reasonably recorded.			
	<ol style="list-style-type: none"> 5. Using the random number generator, select the fiscal months of December, February, March and April to review departmental charges. 6. Obtain FAMIS activity for the months selected and trace to invoice tickets to validate charges assessed and revenue recorded. Identify any major discrepancies and research. 7. Perform a surprise count of cash box and support all revenues to receipts less base petty cash. Research any discrepancies. 8. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 9. Summarize and conclude. 		
Audit Wrap Up			
	<ol style="list-style-type: none"> 10. Complete and index working papers. 11. Prepare a preliminary draft of the audit report. 12. Clear review notes. 13. Forward draft to auditee and request responses within 10 working days. 14. Incorporate auditee responses into the final audit report. 15. If requested, schedule and hold exit conference. 16. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 17. Present the audit report to the Mayor. 		