

**City of Clarksville
Internal Audit Plan
Fiscal Year Ended June 30, 2017**

Rank	Type	Area	Audit/Projects	Estimated Hours	Cumulative Hours
Ongoing	S	CW	Special Requests & Non Audit Services ¹	250	250
Ongoing	I	CW	Hotline Investigations	90	340
Ongoing	F	CW	Follow Up on Past Audits	100	440
			Ongoing Audits:		
	S	CW	P-Card	800	1240
	R	CW	Senior Management Expense	500	1740
	OS	CDE/CGW	IT Risk Assessments (RFP/Coordination)	75	1815
			New Audits:		
	S/A	CW	Miscellaneous Agency Funding	400	2215
			TBD	500	2715
			Projects:		
	P	CW	Risk Assessment Project	200	2915
			Total		2915

Estimate-Hours Available For Audits = 2460 (2 audit staff)
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Audit Types:

R - Required
A - Risk-Based (Assessed)
S - Special Request
I - Investigation
P - Project (Ongoing or Recurring)
M - Management's Risk Assessment
C - Consultation
F - Follow-up Review
Mo - Monitoring
IA - IA Initiated
OS - Outsourced

Area:

CW - City Wide
CG - City General
CDE - Dept of Electricity
CGW - Gas and Water
HR - Human Resources
Street - Street Dept
CFR - Clarksville Fire and Rescue
IT - Information Technology
OHCD - Office of Housing and Community Development

¹Per Sec. 6-615 of Clarksville City Code, "...The audit plan shall provide time for self-directed activities and special investigations. The director of internal audit shall be self-directed in his or her work and shall be authorized to investigate all instances of fraud, abuse, waste and mismanagement without the approval of the audit committee..."