

FY '11 AUDIT PLAN
STATUS AS OF: 06/06/11 to 07/01/11

ATTACHMENT A

NAME OF TASK	AUDIT	BUDGET HOURS	F-T-D ACTUAL HOURS	VARIANCE (OVER) UNDER	WORK PAPERS IN REVIEW	DISCUSS. DRAFT ISSUED	AUDIT REPORT ISSUED	AUDIT MEMO	ASSIGNED TO	ON-GOING	ASSGNMT. DATE	*DATE COMPLETE	APPLICABLE FINANCIAL SAVINGS	COMMENTS
FY '11 AUDIT PLAN														
Human Resources Regulatory Phase II & Employment Practices Audit	X	1,000	488	512.0					J. Lewis/J. Hicks		7/1/2010			Lead Auditor is performing preliminary review work.
Acquisition Operations Phase II	X	1,000	94.5	905.5					J. Lewis/J. Hicks/		7/1/2010			Postponed due to the period of time needed to implement audit recommendations provided in Phase I. Interim solutions include management directives from the Acquisition Director and related training.
Information Technology General Computer Controls Audit	X	400	453.3	(53.3)					J.Wall/J. Hicks/		1/31/2011			Lead Auditor is closing out the field work and compiling the findings.
Blue Plains WWTP O&M Bills for FY's 09 and 10	X	1,000	974	26					A. M. Fortune	N/A				Auditors completed field work on 06/01/11. Auditors are reviewing the data and compiling the findings.
FY '10 CARRYOVER														
Federal Stimulus Funds Oversight Review	X	320	317	3.0			06/28/11		A. Makle Fortune		07/01/09	06/28/11		Final audit report issued 06/28/11.
Human Resources Regulatory Compliance Audit	X	445	518.5	(73.5)					J. Lewis/J. Hicks		07/01/09			Exit conference scheduled for 07/11/11.
Development Services Group Operations	X	320	237	83.0		10/19/10	12/22/10		A. Makle Fortune		07/01/09	12/22/10		Final audit report issued 12/22/10.
Systems Control Group Specified Operations	X	320	298.5	21.5		09/13/10	12/22/10		D. Whiting		01/20/10	12/22/10		Final audit report issued 12/22/10.
IA's Prior Years' Follow-up Audits	X	320	409.5	(89.5)					D. Whiting					As of 07/05/11, there were 15 pending or started issues, 22 implemented - pending Internal Audit (IA) verification issues, and 42 closed issues for a total of 79 issues related to approximately 8 audits. Until a thorough review can be performed during fiscal year 2012, the (22) implemented - pending IA verification will remain in this state. <ul style="list-style-type: none"> • Eight of the implemented - pending IA verification issues were recently implemented during the end of June. • The 15 pending or started issues are broken out by the following Teams or Offices designated by the corresponding Team Chief or Director (Owners): <ul style="list-style-type: none"> o Four (4) issues for the Logistics Office o Five (5) issues for the Acquisition Office o Three (3) issues for the Human Resources Office o Two (2) issues for the Engineering and Construction Team o One (1) issue for the Finance Office

																						Two issues became delinquent 07/01/11. If issues are unresolved or delinquent for more than 90 days, then the issue will be escalated to the General Manager for handling. If issues are over 180 days delinquent then the issue will be escalated to the Commissioners. Management has received multiple email notifications regarding the status and delinquency of all open issues. We will continue to work with management to resolve all outstanding issues. Management has cleared all prior years' audit observations between Fiscal Years 1998 and 2008. The next quarterly report will be presented at the September Commission meeting.
Assurance Services Sub-total:		5,125	3,790	1,335																		
Consulting Services (PORC, CSC, UMP, STD Policies Rev., ORACLE Implementation, other various projects (i.e., ECM, DR, Anacostia Inventory Count)	X	860	109.5	751						Varies												On-going process.
Consulting Services Sub-total:		860	110	751																		
Special Requests (Suspicion of Fraud, Waste, and Abuse)	X	640	275.5	17.5					06/13/11	Varies				06/13/11								DRB - Final audit report issued 06/13/11
Mandatory & Special Request Audits Sub-total:		10,210	7,039	2,824																		
FY '09 CARRYOVER																						
Total Assurance Hours		16,195	10,939	4,909																		
System Development Credit Reimbursements	X	500																				
Newland Communities/Clarksburg Town Center/96DA1729R	X		14							J. Hicks			05/27/10									Auditor performing preliminary review.
Newland Communities/Clarksburg Town Center/96DA1729S	X		33							J. Hicks			05/25/10									Auditor performing preliminary review.
F.P. Homes/Fortune Parc, Pt. 1/DA3166A01	X		273.5				06/30/11			J. Hicks			03/24/10									Discussion Draft issued 06/30/11. Awaiting the developer's response.
Clagett Farm, Pt. 1/DA3882A04	X		28.5							J. Hicks			10/22/10									Auditor performing preliminary review.
Clagett Farm, Pt. 2/DA3882B04	X		20.5							J. Hicks			10/22/10									Auditor performing preliminary review.
Greenway Village at Clarksburg/DA4446A06	X		0							J. Hicks												Auditor performing preliminary review.
Greenway Village at Clarksburg/DA3263Q02	X		0							J. Hicks												Auditor performing preliminary review.
Greenway Village at Clarksburg/DA3263W03	X		1							J. Hicks												Auditor performing preliminary review.
Balk Hill, Part 3/DA3392C02	X		64							J. Hicks												Auditor performing preliminary review.
Newland Communities/Clarksburg Town Center/96DA1729J <i>(FY'07 Carryover)</i>	X		17				08/11/10		08/25/10	J. Hicks			03/14/05		08/25/10		\$	2,526.06				Final audit report issued 08/25/10.
Newland Communities/Clarksburg Town Center/96DA1729N <i>(FY'07 Carryover)</i>	X		184.5				12/03/10		05/19/11	J. Hicks			03/15/05		05/19/11		\$	5,904.13				Final audit report issued 05/11/11
Greenbelt Metropark, Part 2/DA2993B01 <i>(Carryover FY'09 - INACTIVE STATUS)</i>	X		0							J. Hicks			02/26/09									INACTIVE
Pulte Homes/Summerfield Crossing Subdivision/DA3267A02 <i>(FY'06 Carryover - INACTIVE STATUS)</i>	X		0							J. Hicks	N/A		8/22/05/ 02/12/07									<u>INACTIVE - Final Non-Responsive Letter issued 12/01/09</u>
										J. Hicks	N/A		02/22/08									
Total SDC Hours		500	636.0	(136.0)																		
FY'11 Total Hours		16,695	11,575	4,773																		

GRAND TOTAL SDC SAVINGS:

\$8,430.19