



2015

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# **INTERNAL AUDIT PLAN**

**James W. Henderson Financial/ Accounting Controls  
Analyst**

**As Presented to the**

**Town of Trumbull  
Board of Finance  
June 12, 2014**

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**Office of Financial/Accounting Controls Analyst**

5866 Main Street  
Trumbull, CT. 06611  
Phone (203) 452-5064



**June 12, 2014**

**Ms. Elaine Hammers, Chairwoman**

Board of Finance  
Town of Trumbull  
5866 Main Street  
Trumbull, CT 06611

Dear Ms. Hammers,

I respectfully submit the enclosed Annual Audit Plan for the fiscal year ending June 30, 2015 for the consideration and approval of the Town of Trumbull Board of Finance. This plan is for the period beginning July 1, 2014 (pending Board of Finance approval) through June 30, 2015.

## **The Role of the Internal Auditor**

The Institute of Internal Auditors defines the role of the Internal Auditor as follows:

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

In the context of this definition and the role described within my job description, along with information I have ascertained from various informal interviews, I have selected a number of audit objectives for the coming fiscal year ending June 30, 2015. This audit plan is a planning tool for the use of audit resources.

**Please be advised that circumstances may arise during the course of the audit year that may alter this set of priorities. Any and all necessary adjustments to this plan will be communicated to the Board of Finance in as timely manner as possible. Also, audits may be conducted which are not included in this document.**

In addition to the various audit activities planned, it is likely that I will continue to be involved (in an advisory capacity) in the planning and implementation of certain procedural or organizational initiatives that occur within the Town of Trumbull throughout the fiscal year.

If you have any questions or would like to discuss any aspect of this plan, please contact me at (203) 452-5064. I would like to thank you for the opportunity to provide this information to the Board of Finance and look forward to another productive year together.

Respectfully submitted,



**James Henderson**  
**Financial/Accounting Controls Analyst**

CC: Andrew Palo  
Thomas Kelly  
Paul Lavoie

Edward Murphy, Alternate  
Bill Haberlin  
Roy Molgard  
Vincent DeGennaro, Alternate  
Karen Egri, Alternate

The following is a list of the audit activities planned for the fiscal year ending June 30, 2015. Please note that they are not arranged in any order of importance. The prioritized order of these activities has not been determined. Situations may occur that force changes within a plan of audit activities. All such changes will be discussed with the Board of Finance in a timely manner. In addition, there is need to conduct some audits on a surprise basis whenever prior knowledge could compromise the integrity of the audit. These types of audits include cash counts, payroll distributions, and any suspected instances of fraud, waste, or abuse.

**Trumbull Police Department Overtime-** An operational audit review of the assignment of overtime to Trumbull Police Officers.

**Trumbull Tree Warden-** An operational audit review of the operations of tree cutting and removal for the Town.

**Public Works Department-** Audit of Public Works spare parts costs and inventory levels on hand.

**Fuel and Energy Consumption-** An operational audit investigation of current uses of fuels and consumption costs associated with those uses.

**Public Works Department-** Follow up of Operational Review of the various activities of the Town's Department of Public Works per findings recommendation of external audit.

### **Continuous Audits and Other Projects**

#### **Investigative Audits relating to Fraud, Waste, and Abuse**

**Auditee Education & Training**

**Time & Attendance Audit review**