<u>Preliminary City Treasurer's Office Workplan as of May 21, 2018</u> – The workplan and timeframe developed has a major emphasis on quality, could evolve and is potentially subject to change based upon the results of the procedures noted below.

	2018 Anticipated Timeframe									
Phases	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec		
 Phase I: Planning and Process Overview Conduct Planning Meeting with CTO key personnel Submit Document Requests (ongoing) Outline logistics/protocol and set up CTO personnel on HBH portal (file sharing platform) Interviews with CTO personnel to develop narratives, flowcharts, walkthroughs, etc. Meetings with other departments, as necessary (Finance, Revenue, Health, etc.) Documentation of narratives, flowcharts, walkthroughs, etc. Detailed review of bank reconciliation process (past and present) Perform a detailed inventory of archived files maintained in CTO office (e.g. bank reconciliations, wire transfers and bank reconciliation supporting documentation) Identify potential issues/weaknesses (ongoing) Assess additional resources needed for fieldwork Develop fieldwork approach and procedures to be performed 	Huy		Jur		ССРА					
Phase II: Fieldwork Complete procedures, which could include the following: Detailed analysis and review of work products completed by Finance/CTO Preparation of an extensive global trend analysis of inflows and outflows to identify unusual fluctuations Detailed analysis and comparison of bank generated activity to book (FAMIS generated) activity (daily and monthly) during fiscal years 2014-2017 Detailed analysis of activity in other "feeder" bank accounts to CON CASH Intensive investigation/research of systemic reconciling items (e.g. directs, transfers, Health dept. receipts, credit card transactions and bank return items) Detailed review of journal entries recorded in FAMIS to determine duplicates, incorrect posting, validity, etc. Detailed review of wire transfers/CTAs Other (TBD)										

<u>Preliminary City Treasurer's Office Workplan (Continued) as of May 21, 2018</u> - The workplan and timeframe developed has a major emphasis on quality, could evolve and is potentially subject to change based upon the results of the procedures noted below.

	2018 Anticipated Timeframe							
Phases	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
 Phase II: Fieldwork (continued) Review status and corrective action regarding Controller's Office reports and findings. Identification of internal control best practices and practical solutions for future CTO implementation Wrap up of fieldwork procedures 								
 Phase III: Assessment Review of completed procedures and findings noted to date Preparation and review of draft report, which includes proposed adjusting journal entries and the net effect of the outstanding variance Discussion and decision on the resolution of the items noted Discussion of CTO and HBH next steps and progress of implementation/corrective action plans 								
Administration/Status Meetings Conduct Weekly Meetings with the CTO								