



Office of the Internal Auditor Dashboard February 29, 2016

Audit Plan Update

Type	Original Budget Hours	Adjusted Budgeted Hours	Percentage of Total Budgeted Hours	Actual YTD	Percentage of Total Actual Hours
Direct Audit Activity	8,280	8,280	49%	1,272	53%
Forensic Audit Activity	800	800	5%	0	0%
Investigations	250	250	1%	0	0%
CICF	1,750	1,750	10%	0	0%
Continuous Auditing	900	900	5%	95	4%
Professional Development**	800	800	5%	122	5%
General Administration*	4,000	4,000	24%	906	38%
TOTAL	16,780	16,780	100%	2,395	100%

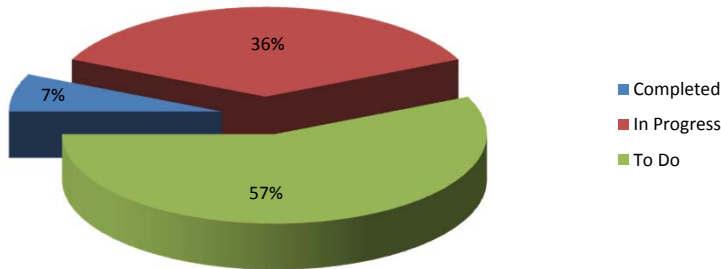
2016 Audit Plan	
2015 Carry Over	4
Planned	40
Audits & MAS (Unplanned)	0
Consulting (Unplanned)	0
Investigations (Unplanned)	0
Assignments (Completed)	3
Draft Issued	0
In Progress	16
Deferred/Canceled /Combined	0
Total Remaining	25

* Does not include holidays, vacation and sick time.

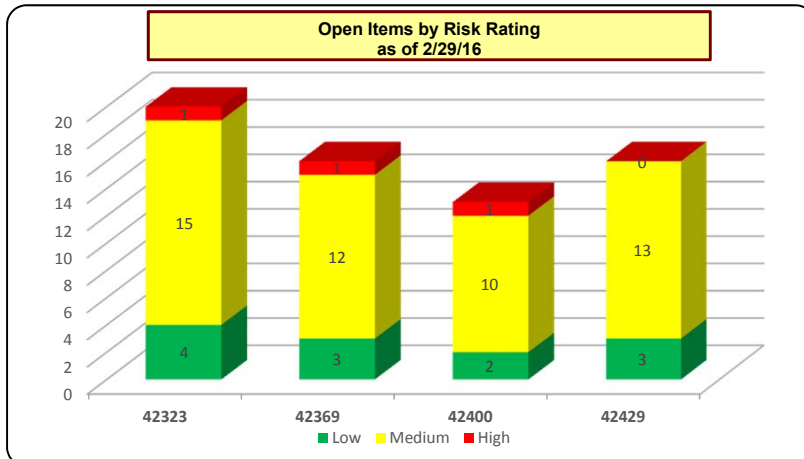
** Professional Development includes 80 hours of core training for the Auditors on an annual basis.

*** Based on Institute of the Internal Auditors recommended productivity ratios (average of government sector and all other sectors)

Progress Against Plan



Open Items	
Open	20
Closed	16
New	12
Total Remaining	16
Year Reported	
2013	0
2014	4
2015	12
TOTAL	16
Past Due Items	0



The Open Items Management Corporate Policy & Procedure addresses the process administered by OIA for follow-up, escalation, and resolution of audit observations & recommendations.

The process has been established to ensure that management action plans have been effectively implemented or that management has accepted the risk of not taking action on audit results. This process was established in accordance with the International Standards for the Professional Practice of Internal Auditing Standards 2500.

Office of the Internal Auditor Status Plan as of February 29, 2016

Cycle/Type	Sub-process/Audit Title	Status	Report Rating	Key Comments
2015 Internal Audit Projects				
Underwriting/FIN/OPS/Audit	Underwriting/CAS Vendor Management (MacNeill & Norvitex)	Complete Q1	Satisfactory	Carry Over into 2016
Accounting/FIN/OPS/Audit	Treasury	Complete Q1	Satisfactory	Carry Over into 2016
Claims/FIN/OPS/Audit	Sinkhole Managed Repair Program	In Process		Issued and interim report early in January. Added to plan in Q4 2015 - Draft Report - Carry Over into 2016
ITGCC/ Technology/Audit	SDLC Compliance	Complete Q1	Needs Improvement	Carry Over into 2016
ITGCC/ Technology/Audit	Network Architecture and Design	In Process		Planning
ITGCC/ Technology/Audit	Cloud Program: Software as a Service (SaaS) Implementations	In Process		Fieldwork
Claims/FIN/OPS/Audit	Claims Vendor Assignments	In Process		Planning
Claims/FIN/OPS/Audit	Claims Settlement Process	In Process		Planning
Enterprise/FIN/OPS/Audit	Commissions	In Process		Planning
Underwriting/FIN/OPS/Audit	Underwriting Quality Assurance (QA)	Planned		
Underwriting/FIN/OPS/Audit	Personal Underwriting	Planned		
ITGCC/ Technology/Audit	Third Party Access	Planned		
ITGCC/ Technology/Audit	IT Governance	Planned		
ITGCC/ Technology/Audit	Data Center Operations/Contract	Planned		
ITGCC/ Technology/Audit	Change Management	Planned		
ITGCC/ Fin/Ops/Audit	Citizens Insurance Suite Access	Planned		
Enterprise/Forensic/Audit	Cash Transfers	Planned		
Enterprise/Forensic/Audit	Cost Center Spend	Planned		
Enterprise/FIN/OPS/Audit	Business Continuity Plan	Planned		
Enterprise/FIN/OPS/Audit	Procurement	Planned		
Enterprise/Compliance/Audit	Compliance Governance	Planned		
Enterprise/Compliance/Audit	Executive Expenses	Planned		
Enterprise/Compliance/Audit	Legislative & Federal Change Compliance	Planned		
Enterprise/Compliance/Audit	Privacy Audit	Planned		
Enterprise/Compliance/Audit	Fair Labor Standards Act	Planned		
Claims/FIN/OPS/Audit	Vendor Management (Independent Adjustors)	Planned		
Claims/FIN/OPS/Audit	Legal Billing Audit and Litigation Vendor Management	Planned		
Accounting/FIN/OPS/Audit	Reinsurance	Planned		
Accounting/FIN/OPS/Audit	Budget Process	Planned		
Internal Audit Projects < 80 hrs				
HR/FIN/OPS/Consulting	Payroll	In Process		We plan to review the redistribution of payroll responsibilities and consult with management with regards to segregation of duties suitability.
HR/FIN/OPS/Consulting	Benefit Plan Reconciliation	In Process		We will work with management to provide guidance on monthly benefit plan invoice reconciliation and adjustment processes.
Claims/FIN/OPS/Audit	Dynamic Forecasting	In Process		Our objective is to provide an independent third party view into developing the forecasting and assurance needs of the organization.
Underwriting/FIN/OPS/ Consulting	Underwriting	In Process		Consult with Management on the newly designed expedited underwriting process, assignment of responsibilities and automated underwriting.
Claims/FIN/OPS/Audit	Claims QA	In Process		Provide consultation to Management with regards to Quality Assurance design and system support.
Enterprise/FIN/OPS/Consulting	ERP Project Monitoring	In Process		With this consulting engagement, we will work with management to support affective governance controls throughout the solicitation, vendor selection, and pre-implementation processes and providing key consulting guidance when necessary.
Enterprise/FIN/OPS/Consulting	Building Consolidation	In Process		We will observe the execution of the project and provide consultative and advisory services to the project management team where necessary.
HR/FIN/OPS/Consulting	Retirement Benefits	In Process		Provide independent consulting for Employee Retirement Benefit Plan vendor transition.
Enterprise/FIN/OPS/Consulting	Citizens Insurance Suite Monitoring	In Process		The objective of this consulting engagement is to confer with management on new system releases, system access, and sun setting of legacy systems and process updates and changes.
ITGCC/ Technology/Consulting	Disaster Recovery & Security Privacy Projects	In Process		Consulting (Projects will continue into 2016)
ITGCC/ Technology/Consulting	Incident Response Plan	Planned		
Commercial Underwriting/FIN/OPS /Consulting	Book of Business Updates	Planned		With this engagement, we will focus on working with management on streamlining the approach for cleaning up commercial policy information.
ITGCC/ Technology/Consulting	Enterprise Architecture	Planned		
ITGCC/ Technology/Consulting	Password Manager	Planned		
Enterprise/Forensic/Consulting	Forensic Deterrence Activities	Planned		
Audits/MAS/Consulting added to 2016 Audit Plan				
n/a	n/a	n/a		
Audits/MAS Deferred/Canceled/ Combined during 2016				
n/a	n/a	n/a		
Other Activities				
OIA Development	Update OIA Charter	Complete		Review Completed Q1 2016
OIA Development	Update Audit Committee Charter	Complete		Review Completed Q1 2016
OIA Development	Update OIA Procedures Manual	Complete		Update Completed Q4 2015
Administrative	General Administration, risk assessments, preparing presentations, providing updates to the BOG and Audit Committee.	Ongoing		
<p>AUDIT RATINGS</p> <p>Satisfactory</p> <p>Needs Improvement</p> <p>Unsatisfactory</p> <p>N/A</p> <p>Audit opinion was not issued due to type of review or combined report.</p>				