



Office of the Internal Auditor Dashboard

May 31, 2016

Audit Plan Update

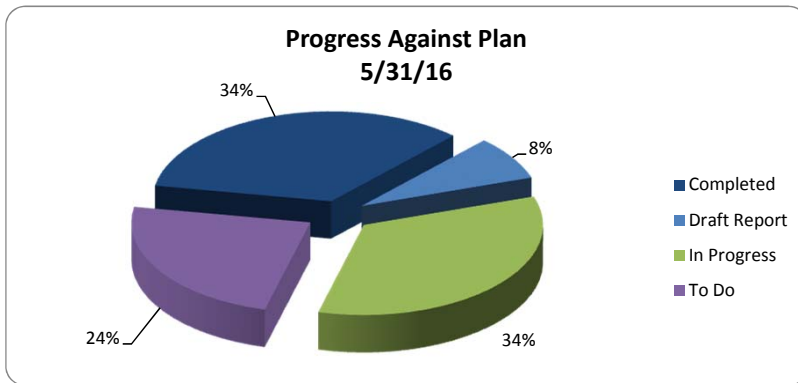
Type	Original Budget Hours	Adjusted Budgeted Hours	Percentage of Total Budgeted Hours	Actual YTD	Percentage of Total Actual Hours
Direct Audit Activity	8,280	8,280	49%	3,629	55%
Forensic Audit Activity	800	800	5%	1	0%
Investigations	250	250	1%	0	0%
CICF	1,750	1,750	10%	431	7%
Continuous Auditing	900	900	5%	143	2%
Professional Development**	800	800	5%	322	5%
General Administration*	4,000	4,000	24%	2,041	31%
TOTAL	16,780	16,780	100%	6,566	100%

2016 Audit Plan	
2015 Carry Over	4
Planned	39
Audits & MAS (Unplanned)	2
Advisory (Unplanned)	0
Investigations (Unplanned)	0
Assignments (Completed)	13
Draft Issued	3
In Progress	13
Deferred/Canceled /Combined	7
Total Remaining	9

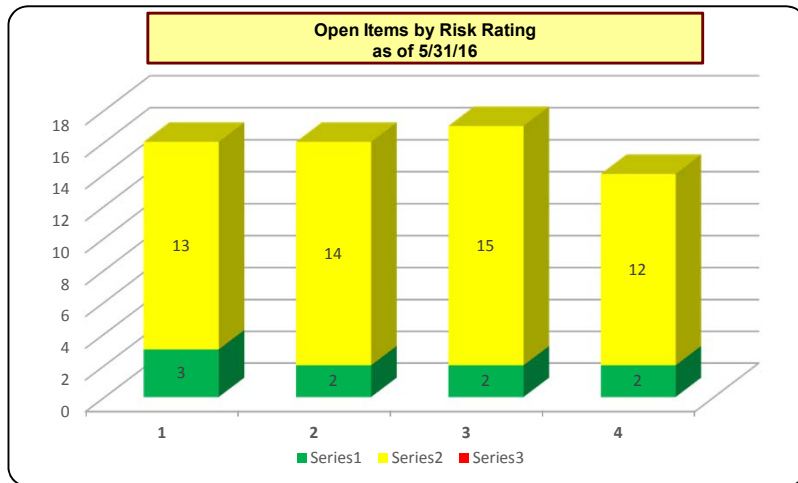
* Does not include holidays, vacation and sick time.

** 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)



Open Items	
Open	16
Closed	8
New	6
Total Remaining	14
Year Reported	
2013	0
2014	4
2015	10
TOTAL	14
Past Due Items	2



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 May 31, 2016				
Cycle/Type	Sub-process/Audit Title	Status	Report Rating	Key Comments
2016 Internal Audit Projects				
Underwriting/FIN/OPS/Audit	Underwriting/CAS Vendor Management (MacNeill & Norvite)	Complete Q1	Satisfactory	Carry Over into 2016
Accounting/FIN/OPS/Audit	Treasury	Complete Q1	Satisfactory	Carry Over into 2016
ITGCC/ Technology/Audit	SDLC Compliance	Complete Q1	Needs Improvement	Carry Over into 2016
Claims/FIN/OPS/Audit	Sinkhole Managed Repair Program	Complete Q2	Needs Improvement	Added to plan in Q4 2015 - Draft Report - Carry Over into 2016
Claims/FIN/OPS/Audit	Claims Resolution Process	Complete Q2	Needs Minor Improvement	
ITGCC/ Technology/Audit	Cloud Program: Software as a Service (SaaS) Implementations	Complete Q2	Needs Minor Improvement	
ITGCC/ Technology/Audit	Network Architecture and Design	In Process		Draft Report
Claims/FIN/OPS/Audit	Claims Vendor Assignments	In Process		Draft Report
Enterprise/FIN/OPS/Audit	Commissions	In Process		Draft Report
Enterprise/Compliance/Audit	Compliance Governance	In Process		Fieldwork
ITGCC/ Fin/Ops/Audit	Citizens Insurance Suite Access	In Process		Planning
Accounting/FIN/OPS/Audit	Reinsurance	In Process		Planning
Underwriting/FIN/OPS/Audit	Commercial Co-Insurance	In Process		Planning
Enterprise/Compliance/Audit	Executive Expenses & Cost Center Spend	In Process		Planning
Claims/FIN/OPS/Audit	Vendor Management (Independent Adjustors)	In Process		Planning
Underwriting/FIN/OPS/Audit	Underwriting Quality Assurance (QA)	In Process		Planning
Enterprise/FIN/OPS/Audit	Business Continuity Plan	In Process		Planning
Claims/FIN/OPS/Audit	Legal Billing Audit and Litigation Vendor Management	Planned		
ITGCC/ Technology/Audit	Third Party Access	Planned		
ITGCC/ Technology/Audit	IT Governance	Planned		
ITGCC/ Technology/Audit	Change Management	Planned		
Enterprise/FIN/OPS/Audit	Procurement	Planned		
Enterprise/Compliance/Audit	Legislative & Federal Change Compliance	Planned		
Enterprise/Compliance/Audit	Privacy Audit	Planned		
Internal Audit Projects < 80 hrs				
HR/FIN/OPS/Consulting	Payroll	Complete Q2	Advisory	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	Complete Q2	Advisory	We will work with management to provide guidance on monthly benefit plan invoice reconciliation and adjustment processes.
Underwriting/FIN/OPS/ Consulting	Underwriting	Complete Q2	Advisory	Consult with Management on the newly designed expedited underwriting process, assignment of responsibilities and automated underwriting.
Enterprise/FIN/OPS/Consulting	ERP Project Monitoring	Complete Q2	Advisory	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.
HR/FIN/OPS/Consulting	Retirement Benefits	Complete Q2	Advisory	Provide independent consulting for Employee Retirement Benefit Plan vendor transition.
Accounting/FIN/OPS/Audit	Budget Process	Complete Q2	Advisory	Audit turned into advisory project.
ITGCC/ Technology/Consulting	Check Processing Media Process	Complete Q2	Advisory	OIA provided consulting related to the computer media process and device security based upon management request.
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.
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	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.
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)
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	Password Manager	Planned		
Audits/MAS/Consulting added to 2016 Audit Plan				
ITGCC/ Technology/Consulting	Check Processing Media Process			OIA provided consulting related to the computer media process and device security based upon management request.
Underwriting/FIN/OPS/Audit	Commercial Co-Insurance			Audit was added to 2016 plan as increase risk was noted through ongoing risk assessment process.
Audits/MAS Deferred/Canceled/ Combined during 2016				
Enterprise/Forensic/Audit	Cash Transfers			Audit was canceled due to resource changes.
Enterprise/Compliance/Audit	Fair Labor Standards Act			The risk was determined to be low and this audit will be canceled and removed from the schedule.
ITGCC/ Technology/Consulting	Incident Response Plan			The risk was determined to be low based upon work performed by management so the consulting was cancelled.
ITGCC/ Technology/Consulting	Enterprise Architecture			Projects associated with Enterprise Architecture no longer require OIA consulting.
Enterprise/Forensic/Audit	Cost Center Spend			Combined with Executive Expenses
Underwriting/FIN/OPS/Audit	Personal Underwriting			Personal Underwriting was replaced by the Commercial Co-Insurance audit as it was deemed to have higher risk. In addition, good audit related coverage of underwriting would be provided through the Expedited Underwriting Advisory and the Underwriting Quality Assurance (QA) audit during 2016.
ITGCC/ Technology/Audit	Data Center Operations/Contract			The risk was determined to be low based upon ICF work completed and this audit will be canceled and removed from the schedule.
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		