



OFFICE OF THE CITY AUDITOR
COLORADO SPRINGS, COLORADO

2015 Audit Plan

December 2014



Office of the City Auditor

2015 Audit Plan

October 16, 2014

Audit Committee for
Colorado Springs City Council
Colorado Springs, CO 80901

Subject: 2015 - 2017 Audit Plan

Dear Audit Committee:

Attached is the 2015 - 2017 Audit Plan for the Office of the City Auditor. The basis for this audit plan is a risk assessment performed by me and my office as required by professional auditing standards. As part of this risk assessment process, we considered input from City Council, City Administration, Colorado Springs Utilities Administration, Colorado Springs Airport Administration, and others. This document will serve as the primary work plan for my office. Most of the audits listed will be performed by the staff of my office, but some funds may be set aside to contract outside resources when needed.

Some audits are required by City Code or fulfill a responsibility specified in City Charter. Similarly, Colorado Springs Utilities governance model requires some external reporting that has been delegated to my office. The elective audits are ordered by their risk assessment score from highest to lowest. While the risk assessment model provided ratings on other potential audits, only the elective audits with the highest risk scores are included in this 2015 Audit Plan. Recognizing that the risk assessment process will be conducted annually, the 2016 and 2017 Audit Plans are only shown as audit titles with no details of the actual audits that may be performed.

Once the 2015 - 2017 Audit Plan has been reviewed and approved by City Council with the annual budget, a copy will be posted on the Office of the City Auditor webpage.

Respectfully,

Denny L. Nester, MBA, CPA, CIA, CFE, CGFM, CGAP
City Auditor



Office of the City Auditor
2015 Audit Plan

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BACKGROUND

- **AUTHORITY**

The City Auditor is an appointee of City Council. The City Auditor has the authority to establish policies and procedures to facilitate the consistent operation of the Office of the City Auditor. In most instances, the Office of the City Auditor will also comply with the policies and procedures the City Mayor's Office has prescribed for the City. The City's policies and procedures can be found on the City's internet web site, under the Human Resources tab. The following policies and procedures have been established and are intended to promote the smooth operation of the Office of the City Auditor.

The City Auditor derives his authority from the Colorado Springs City Code. Appendix A contains excerpts from the code that are applicable to the City Auditor. The primary authority given is in Section 1.2.706, which states,

“The City Auditor shall examine and inspect all books, records, files, papers, documents and information stored on computer records or in other files or records relating to all financial affairs of every office, department, division, agency, enterprise, political subdivision and organization which receives funds from the City or under the direct or indirect control of the City Council. The Auditor may require any person to appear at any time upon proper notice and to produce any accounts, books, records, files and other papers pertaining to the receipt or expenditure of City funds, whether general or special. If that person fails to produce the papers, then the Auditor may request Council approval to search for and take any book, paper or record in the custody of that person or public official.” (Ord. 11-18)

- **MISSION STATEMENT**

To provide the City Council an independent, objective, and comprehensive auditing program for operations of the City of Colorado Springs and Colorado Springs Utilities; evaluate the adequacy of financial controls, records, and operations, and the effectiveness and efficiency of organizational operations; and provide City Council, management, and employees objective analyses, appraisals, and recommendations for improving systems and activities.

The Office of the City Auditor performs a variety of audits. While each audit involves unique planning, techniques, and execution, we can divide most of the audits into the following types.



- TYPES OF AUDITS

SYSTEM AUDITS

The purpose of these system audits is to evaluate the internal controls that are used to ensure the reliability of financial information. The major systems that will be audited on this rotating basis are cash receipts, billing, cash disbursements, payroll, debt, investments, procurement and purchasing cards.

City Code states, "The City Auditor shall examine and inspect all books, records, files, papers, documents, and information stored on computer records or in other files or records relating to all financial affairs of every office, department, group, enterprise, political subdivision, and organization which receives funds from the City or under the direct or indirect control of the City Council." Considering the magnitude of this requirement, the City Auditor has established a practice of methodically auditing all major systems every three years.

FINANCIAL AUDITS

Our office provides audit assistance to the external auditor for the City of Colorado Springs and Colorado Springs Utilities annual financial audit. This work is defined, supervised and reviewed by the external audit firm. The OCA provides assistance per the external audit contracts, approximately 250 hours each, to assist in reducing the audit fee.

The City Charter states: "3-160. Independent Audit. The Council shall provide for an independent annual audit of all City accounts and may provide for more frequent audits as it deems necessary. Such audits shall be made by a certified public accountant or firm of such accountants who have no direct personal interest in the fiscal affairs of the City government or any of its officers." Acting as City Council's agent, the City Auditor provides oversight of the contract with the independent external audit firm along with providing staff assistance to the firm.

PERFORMANCE AUDITS

In 2005, the City Auditor began focusing on performance audits, which are objective and systematic examinations of a specific area of an organization to provide an assessment of the performance and management of the operation. It usually involves a review of the

- compliance with internal and external rules and regulations,
- accomplishments of goals and objectives,
- reliability of data,
- economy, efficiency, and effectiveness of service delivery, and
- safeguarding of assets.

City Code states the duties of the City Auditor include, "1.2.705: Determine Effectiveness and Efficiency of Programs: The City Auditor shall determine the extent to which legislative policies are being



efficiently and effectively implemented by administrative officials. The City Auditor shall determine whether City programs are achieving desired objectives....”

CONTRACT AUDITS

The primary concern or purpose of a contract compliance audit is that the parties of the contract are abiding by the terms of the contract. One example of a contract audit is the audit of coal purchases. Coal purchase contracts involve millions of dollars and some specify complex adjustments. When we audit these contracts, we verify receipt, proper billing, recalculate adjustments, and verify all adjustments for the year.

Other contracts such as those entered into with Transit or the Humane Society are audited as well. These contracts often address issues of performance and compliance with City requirements. Again, the criteria that we are auditing are the specifications of the contract.

City Codes states that the duties of the City Auditor include, “1.2.709: Make Periodic Reports to Council: The City Auditor shall make periodic reports to Council which shall include the following: ...

B. Information of proposals deemed expedient in support of the City's credit, and recommendations for lessening expenditures, for promoting frugality and economy in City affairs and for an improved level of fiscal management...”

RATE REVIEWS

The Office of the City Auditor is required to review and comment on all utility rates or charges. The City Auditor reviews the rates to determine whether the rate model has been accurately and consistently applied in the calculation of appropriate rates. City Council votes on whether or not to implement the rate or rate adjustment.

City Code requires that rate filings be submitted to the City Auditor. City Code states, “12.1.107: REGULATION OF ELECTRIC, STREETLIGHT, NATURAL GAS, WATER AND WASTEWATER RATES, CHARGES, AND REGULATIONS: C. Adopted By Resolution; Hearing: Base rates or regulations or any change shall be adopted by resolution, which shall adopt by reference the appropriate tariff sheet or sheets to be established or revised. 1. Preliminary Information For The City Auditor And City Attorney: When Utilities proposes to change base rates, and the proposed change will result in the determination of a new revenue requirement supported by a cost of service study, Utilities will provide a draft of the proposal and cost of service study to the City Auditor and the City Attorney at least thirty (30) days prior to filing the proposed resolution with City Council. When changes to base rates are proposed, but do not involve a cost of service study, a draft of the proposal will be provided to the City Auditor and the City Attorney seven (7) days prior to the filing of a proposed resolution. Any request for additional information by the City Auditor and any response by Utilities, will be in writing.”

CONSTRUCTION AUDITS

The City and its various enterprise operations are involved in active capital expansion programs where several billion dollars will be spent. The City Auditor has established a Construction Audit review section under the Performance Audit group. This group provides a review of the large projects that are



underway. We have identified a list of risks associated with construction projects. Some of the tasks that will be performed include

- reviewing payment requests to assure they are in agreement with contracted terms,
- scrutinizing change orders,
- monitoring project costs versus approved budgets, and
- providing independent observations to management regarding project status.

The Code authority for construction audits would be the same as several of the areas mentioned above to include Contract Audits, Performance Audits, and System Audits. In addition, City Code states, "1.2.703: Ensure Public Accountability: The City Auditor shall ensure that administrative officials are held publicly accountable for their use of public funds and the other resources at their disposal. The City Auditor shall investigate whether or not laws are being administered in the public interest, determine if there have been abuses of discretion, arbitrary actions or errors of judgment, and shall encourage diligence on the part of administrative officials."

INFORMATION SYSTEM AUDITS

The purpose of an Information System/IS (or Information Technology/IT) audit is to review and evaluate the availability, confidentiality, and integrity of the City's (and its entities') information technology infrastructure. The evaluation helps to ensure that the organization is adequately safeguarding assets, maintains data integrity, and is operating effectively and efficiently to achieve the organization's goals. Types of IS/IT audits include

- review of computerized systems and applications to verify that they are appropriate to the entity's needs, are efficient, and are adequately controlled to ensure valid, reliable, timely and secure input, processing, and output at all levels of the system's activity;
- review of information processing facilities to verify that the facility is controlled to ensure timely, accurate, and efficient processing of applications under normal and potentially disruptive conditions;
- review of systems development to verify that the system under development meets the objectives of the organization, includes adequate controls to safeguard information input, processing and output, and ensures the system is developed in accordance with generally accepted standards for systems development;
- review of management and enterprise architecture to verify that IT management has developed an organizational structure and procedures to ensure a controlled and efficient environment for information processing.

City Code states, "The City Auditor shall examine and inspect all books, records, files, papers, documents, and information stored on computer records or in other files or records relating to all financial affairs of every office, department, group, enterprise, political subdivision, and organization which receives funds from the City or under the direct or indirect control of the City Council." The



information systems audits are primarily concerned with computer records and ensuring the reliability of data.

MONITORING PROGRAMS

The Office of the City Auditor monitors various aspects of the City and the entities associated with City Council/Utility Board. We accomplish this function by attending meetings and auditing specified projects. We also utilize technology to assist in the monitoring process.

City Code states, "1.2.703: Ensure Public Accountability: The City Auditor shall ensure that administrative officials are held publicly accountable for their use of public funds and the other resources at their disposal. The City Auditor shall investigate whether or not laws are being administered in the public interest, determine if there have been abuses of discretion, arbitrary actions or errors of judgment, and shall encourage diligence on the part of administrative officials." Monitoring activities allow the City Auditor to help ensure public accountability.

FOLLOW-UP AUDITS

Audit report recommendations and management responses are maintained for purpose of monitoring the management actions to audit results. These follow-up audits are required by professional standards and also are supported by previously quoted sections of City Code that direct the City Auditor to ensure public accountability.



- AUDIT UNIVERSE

The audit universe for the City Auditor is very broad. Per the City Code, the City Auditor shall examine and inspect all books, records, files, papers, documents, and information stored on computer records or in other files or records relating to all financial affairs of every office, department, group, enterprise, political subdivision, and organization which receives funds from the City or under the direct or indirect control of the City Council.

October 1, 2012, the City entered into a 40 year lease with University of Colorado Health (UCH) for the operations of Memorial Health System (Memorial). Prior to this date, the Office of the City Auditor was responsible for auditing the operations of Memorial. Under the lease agreement, Memorial's internal audit services will be addressed by UCH.

STANDARD AUDITS

There are certain audits that are required by City Code, a city ordinance, an executive limitation, or some other legal requirement. These audits are automatically added to the audit plan at the appropriate time.

RISK ASSESSMENT MODEL

The City Auditor uses a risk assessment model to identify projects for its annual audit plan. The model provides numeric scoring for risk areas and a cumulative score for the project as a whole. The higher values, representing higher risk projects are then reviewed and a balance is reached between staff resources and work load of the various entities.

The City Auditor also considers the strategic goals and objectives and risk concerns of audited entities for audit planning. City Council, Utility Board and executive management recommendations are considered in the risk assessment of potential projects for annual audit planning.

BALANCING AUDIT TIME BETWEEN ORGANIZATIONS

The City Auditor attempts to balance the time staff spends on auditing the various organizations based on a historical average. The targeted audit time for each of the major entities is as follows:

30%	City of Colorado Springs
65%	Colorado Springs Utilities
5%	Colorado Springs Airport

While preparing the 2015 City Budget, the City Auditor was asked to reduce the budget related to Colorado Springs Utilities. Based on this request, the Audit Committee chose to reduce certain costs and agreed to allow the reduced costs to benefit Colorado Springs Utilities, which reduced their percentage of the budget and the associated audit time. In 2015, approximately 63% of audit time will be spent on Colorado Springs Utilities projects.



ANNUAL AUDIT PLAN

The Audit Plan is shared with the entities that are impacted. Once the Audit Plan has been developed and approved by the Audit Committee, the Audit Committee forwards the Audit Plan with their recommendation to City Council for final approval. When approved, the Audit Plan is posted on the City Auditor website.

AUDIT ASSIGNMENT

The City Auditor assigns audits to the functional groups within the office. Competency, knowledge and skill are considered in all staff assignments. The City Auditor declines engagements or obtains assistance if the internal auditors lack knowledge, skill, or other competencies to perform all or part of the assignment.

AUDIT FLEXIBILITY

The City Auditor sets aside approximately 10% of the scheduled staff time annually for projects that may arise during the year and require immediate attention. An example of such a project would be the investigation of reports made alleging fraud waste or abuse via the Fraud Hotline. Similarly, City Council or management may request an audit or consulting engagement that needs immediate attention, which could be facilitated by the Office of the City Auditor. All the projects listed may not be completed in 2015. Any audits/projects not completed in 2015 will be assessed for inclusion in the 2016 Audit Plan. The Audit Plan may be revised during the year based on various factors such as resource changes or a modified risk assessment.

THE FOLLOWING PAGES INCLUDE A LIST OF AUDIT/PROJECTS THAT HAVE BEEN ASSESSED TO BE THE BEST USE OF THE RESOURCES OF THE OFFICE OF THE CITY AUDITOR IN 2015. THE AUDITS/PROJECTS ARE LISTED IN THREE CATEGORIES:

- AUDITS /PROJECTS CARRIED FORWARD FROM 2014
- STANDARD AUDITS PLANNED FOR 2015
- AUDITS / PROJECTS PLANNED FOR 2015 PRIORITIZED BY CITY AUDITOR RISK ASSESSMENT RANKING



2015 AUDIT PLAN

- AUDITS /PROJECTS CARRIED FORWARD FROM 2014

- ❖ **City Fleet Management and Replacement Audit**

- ❖ **Colorado Springs Utilities Fleet Management and Replacement Audit**

The purpose of this audit is to review the Fleet Contract Management process as Fleet Maintenance is outsourced. We plan to verify data related to the age and maintenance cost of individual pieces of equipment compared to replacement cost. As data becomes available late in 2014, we plan to verify the aggregate cost of Fleet Maintenance outsourcing compared to the original estimated cost of outsourcing.

- ❖ **Cell Phone Bill Accuracy**

The purpose of this review will be to verify that the City's cell phone provider, Verizon, is accurately billing the City. We will verify that appropriate levels of service are being contracted and that bills reflect the level of services provided. We will attempt to identify areas for increased efficiency and economy.

- ❖ **City of Colorado Springs Consulting Agreements**

The purpose of this review will be to collect and analyze data related to the cost and efficiency of using consultants on various City projects. We will be evaluating agreements relative to economy, efficiency, and effectiveness.

- ❖ **City of Colorado Springs Special Tax Revenues**

The purpose of this audit will be to ensure compliance with specific guidelines that were established for special tax revenues such as PSST, PPRTA, and LART.



- STANDARD AUDITS PLANNED FOR 2015

- ❖ **City and Colorado Springs Utilities External Auditor Oversight**

In accordance with City Charter, 3-160 Independent Audit: The City Auditor administers the external auditor contracts. The City Auditor monitors issues as they arise between the external auditor and the City, Colorado Springs Utilities or its audited entities. The external auditor will report to the City Auditor, who will then communicate with City Council, as needed.

- ❖ **External Financial Audit Staffing/Assistance**

The Office of the City Auditor will provide 250 hours of audit assistance each to the external auditor for the City and Colorado Springs Utilities annual external audit of the financial statements. City Auditor staff performs this work under the direction of the external auditor.

- ❖ **Executive Limitation 4 & 7 Monitoring**

- ❖ **Executive Limitation 11 Monitoring**

In accordance with City Code, 1.2.206 Cooperation Among Appointive Officers of the City: The Utilities Board requested the City Auditor perform an annual compliance review of Colorado Springs Utilities Executive Limitations 4, 7 & 11. The purpose of this audit is to verify the report of Colorado Springs Utilities management to City Council on EL-4, Prohibitions 1,4,7 & 8 related to Asset Protection and EL-7 related to Fiscal Condition and Activities. The purpose of the EL-11 audit is to verify the report of Colorado Springs Utilities management to Utility Board on EL-11 related to Energy Risk Management.

- ❖ **Colorado Springs Utilities Cash Disbursements; Financial System Review**

- ❖ **Colorado Springs Utilities Debt Management; Financial System Review**

- ❖ **City of Colorado Springs Cash Disbursement; Financial System Review**

- ❖ **City of Colorado Springs Payroll; Financial System Review**

- ❖ **City of Colorado Springs Cash Receipt; Financial System Review**

In accordance with City Code, 1.2.704 Perform Postaudit and 1.2.706 Examine Books, Records: "The City Auditor shall perform a current postaudit of the financial operation of the City government and its enterprises. The City Auditor shall submit reports to Council of periodic audits of each enterprise, department, division, office, agency or account." "The City Auditor shall examine and inspect all books, records, files, papers, documents and information stored on computer records or in other files or records relating to all financial affairs of every office, department, division, agency, enterprise, political subdivision and organization which receives funds from the City or under the direct or indirect control of the City Council."

Considering the magnitude of the requirements, the City Auditor has established a practice of methodically auditing all City and Colorado Springs Utilities major systems every three to six years. The purpose of these system audits is to evaluate the internal controls that are used to ensure the reliability of financial information. Also to ensure compliance with policies, effectiveness and efficiency of operations and best industry practices where applicable.



The systems that will be audited on a rotating basis for each the City and Colorado Springs Utilities are Accounts Receivable, Billing, Accounts Payable, Payroll, Debt, Investments, Purchasing and Purchase Cards.

❖ **Follow-ups**

In accordance with the Institute of Internal Audit Practice Advisory 2500.A1-1: "The chief audit executive must establish a follow up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action." The purpose of this project is to follow up on City, Colorado Springs Utilities and Airport audits issued in 2014 or unresolved issues from prior years.

❖ **Colorado Springs Utilities Rate Filing Reviews**

❖ **Colorado Spring Utilities ECA/GCA Rate Verification**

In accordance with City Code, 12.1.107 Regulations of Electric, Streetlight, Natural Gas, Water and Wastewater Rates, Charges and Regulations: "When Utilities proposes to change base rates, and the proposed change will result in the determination of a new revenue requirement supported by a cost of service study, Utilities will provide a draft of the proposal and cost of service study to the City Auditor and the City Attorney at least thirty (30) days prior to filing the proposed resolution with City Council. When changes to base rates are proposed, but do not involve a cost of service study, a draft of the proposal will be provided to the City Auditor and the City Attorney seven (7) days prior to the filing of a proposed resolution. Any request for additional information by the City Auditor and any response by Utilities, will be in writing."

Colorado Springs Utilities periodically files rate adjustments and Electric or Gas Cost Adjustments (ECA/GCA) with the City Council. These rates become the basis for the service billings. The purpose of this audit is to evaluate whether Colorado Springs Utilities prepares rate filings in a consistent and accurate manner. We verify management is using sound methodology that is supported by verifiable data and logical assumptions. We also verify that the rates support management objectives.



- AUDITS / PROJECTS PLANNED FOR 2015 PRIORITIZED BY ENTITY AND THE CITY
AUDITOR RISK ASSESSMENT RANKING

City of Colorado Springs

❖ Review of Outside Legal Counsel Utilization

The purpose of this review will be to document the reasons that the City uses outside legal counsel and evaluate whether the uses are benefiting the City. We will work closely with the City Attorney to obtain an understanding of why and when outside counsel is utilized.

❖ Information Technology Governance Monitoring

The purpose of this audit will be to monitor changes as they occur in the Information Technology Department. Significant operational and strategic changes are planned. We will monitor the changes using the Certified Information Systems Auditors employed by the office. We will issue an annual report to document our involvement.

❖ Colorado Springs Urban Renewal Authority

The purpose of this audit will be to assess the internal controls used in day-to-day operations and transactions. We will also gather information concerning the effectiveness of the authority as compared to similar organizations.

❖ Monitoring Information Technology Outsourcing/Co-sourcing

The purpose of this audit will be to ensure agreements with outside entities adequately safeguard the resources of the City. We will encourage the City to consider appropriate security and non-disclosure measures. We will assess the security of data and systems as changes are made.

❖ Healthcare Costs

The purpose of this audit will be to evaluate the effectiveness and efficiency of the healthcare programs administered by and for the City of Colorado Springs. Our audit will include an evaluation of the costs and benefits of various programs associated with employee healthcare.

Colorado Springs Airport

❖ Internal Accounting Review

The purpose of this audit will be to ensure adequate controls are being used in the day-to-day accounting procedures. We will attempt to identify areas where processes may be improved or controls strengthened if there is a cost/benefit justification.

❖ Ground Transportation Contractors

The purpose of this audit will be to ensure Ground Transportation contractors are remitting funds in the prescribed amount per their agreements with the Airport. We will also verify that the contractors are abiding by other terms of the contracts.



❖ **Airport Initial Ethics Audit**

The purpose of this audit will be to evaluate the manner in which the City's Ethics Program has been implemented at the Airport. We will test for compliance with required annual training and interview key staff concerning how ethical issues are addressed at the Airport. A more detailed audit objective may be formulated after the initial survey of issues at the Airport has been completed.

Colorado Springs Utilities

❖ **Southern Delivery System Construction Audit**

The purpose of this audit is to monitor the major water construction project for Colorado Springs Utilities known as the Southern Delivery System (SDS). This audit will include work in the areas of Construction Monitoring, Project Controls, Procurement, and Land Acquisition.

❖ **Review and Monitor the Neumann Scrubber Project**

The purpose of this audit will be to monitor the Neumann Scrubber Project, a major emissions control construction project. This audit will include monitoring controls for procurement, construction, costs and management reporting.

❖ **Review and Monitor Colorado Springs Utilities Nixon SO2 Compliance**

The purpose of this audit will be to review the Request for Proposal (RFP) related to Nixon Power Plant SO2 emission requirements. Auditors will verify the appropriate processes are followed as prescribed in Colorado Springs Utilities Quality by Design (QBD) guidelines and related documents.

❖ **Utilities Rates Comparison of Projected Revenue From Rate Making to Actual Revenue Collected**

The purpose of this audit will be to determine whether the rates designed by Colorado Springs Utilities have resulted in the collection of revenues that were projected. If significant variances are observed, the auditor will attempt to identify the cause of the variances.

❖ **GIS Information Technology Control Review**

The purpose of this audit will be to ensure that adequate controls are being used to secure the data related to the GIS systems. This application supports office and field personnel by maintaining the physical location of utilities infrastructure.

❖ **Fleet Age Verification**

The purpose of this audit will be to verify the data used in the analysis of potential outsourcing in 2013. The data presented indicated that the average age of equipment owned by Colorado Springs Utilities was 17 years. The auditor may classify equipment in order to explain the average age of different classifications.

❖ **Smart Grid Assessment**

The purpose of this audit is to assess the status of the implementation of the Smart Grid for Colorado Springs Utilities customers.



❖ **State Grants**

The purpose of this audit is to verify that state funds received for various grants are appropriately tracked and accounted for by Colorado Springs Utilities.

❖ **Lawson Information Technology General Control Review**

The purpose of this audit will be to assess the general controls utilized by Colorado Springs Utilities to ensure that their primary accounting software is adequately protected and the information maintained in the system is reliable.

❖ **Unbilled Revenue**

The purpose of this audit will be to ensure the methodology, system, and processes used to estimate the monthly amount of unbilled revenue is reliable and consistent.



ATTACHMENTS; PROPOSED DRAFT 2016 AND 2017 AUDIT PLAN

- PROPOSED DRAFT 2016 AUDIT PLAN

Carry Forward Audits

SDS Monitoring
Neumann Monitoring
Nixon
Penetration Testing for both the City and Colorado Springs Utilities

Rollover Project from 2015 in progress

Standard Projects (Required)

City - Follow up
CSU - Follow up
Airport - Follow up
EL 4 & 7
EL 11
Rate Filings Reviews
ECA/GCA Verifications
TOPS
City Purchasing - Full System Review
City Investments - Full System Review
City P-Cards - Full System Review
CSU Payroll
CSU Billing

New Projects

10% hours open
Tarmac Security
Vendor Audits On-site Car Rentals
ETRM Update
Microwave Pole Attachments
Capital Projects
IT Risks Review
Key Department Staffing Benchmarks
Project Management Effectiveness



Bond Refinancing Review
Compliance with Affordable Care Act
Coal Purchases
CSU Website Review
Security of Fire Dept. IT
Payment Card Industry Standards
LERMS
Municipal Court IT System
Special Revenues
CC&B General Control Audit
Metering – a Continuation of a Multi-year Audit

• PROPOSED DRAFT 2017 AUDIT PLAN

Carry Forward Audits

SDS Monitoring
Neumann Monitoring
Nixon

Rollover Project from 2016 in progress

Standard Projects (Required)

City - Follow up
CSU - Follow up
Airport - Follow up
EL 4 & 7
EL 11
Rate Filings Reviews
ECA/GCA Verifications
CSU P-Card
CSU Purchasing
CSU Billing

New Projects

10% hours open
Airport CIP Process & Budgeting
Airport Vendor Off-site Car Rentals
Fire Performance Audit



Planning's Financial Assurances
Citation Reconciliation PD/Courts
BID's & GID's - Beyond Financials
IT Risk Monitoring
Penetration Testing
City for Champions
CenturyLink Charges-Abandoned Lines
Outside Legal Expenses
Aging Infrastructure Assessment
IT Physical Controls
Database Security
Network Security
Sales Tax Compliance
Outsourcing Review-Bill Printing
Ethics Compliance
Property Disposal