



City of Austin

FY 2014 – 2018 STRATEGIC AUDIT PLAN



Office of the City Auditor
KENNETH J. MORY
CITY AUDITOR



Our Vision is to Continually Earn the Trust of the
City's Council, Citizens, and Employees



Austin City Council



Austin City Council Members (left to right): Sheryl Cole, Mayor Pro Tem, Place 6; Bill Spelman, Place 5; Laura Morrison, Place 4; Lee Leffingwell, Mayor; Kathie Tovo, Place 3; Chris Riley, Place 1; Mike Martinez, Place 2.



*Kenneth J. Mory
City Auditor*

Office of the City Auditor

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September 2013



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FY 2014 – 2018 STRATEGIC AUDIT PLAN

Mayor and Council,

I am pleased to present this Strategic Audit Plan for FY 2014-2018.

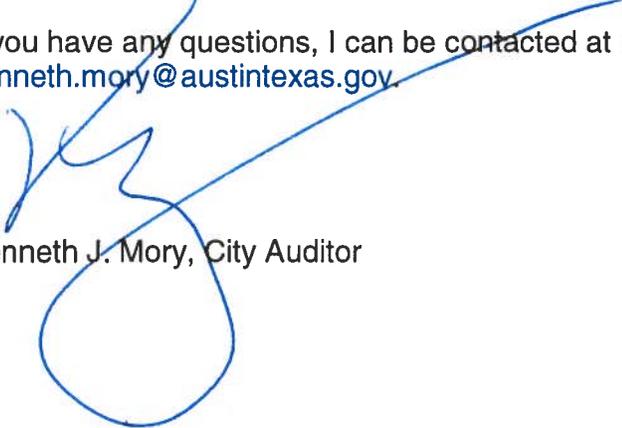
In accordance with Austin City Code, Title 2, Chapter 2-3, Sections 2-3-7 and 2-3-9, attached is the City Auditor’s Fiscal Year 2014-2018 Strategic Audit Plan (Plan) as approved by the Council’s Audit and Finance Committee (AFC) on September 25, 2013. The Plan identifies the scope and objective of each audit the City Auditor intends to conduct.

Additionally, the City Code allows the City Auditor to amend the Plan and “initiate, conduct, or expand the scope of an audit or investigation, if the auditor determines that (1) fraud, waste or abuse may have or is occurring; or (2) an audit finding requires expansion of the scope of an audit or investigation in progress; and (3) notifies the council audit and finance committee of action taken under this section.”

The Plan is comprised of the FY 2014 Audit Service Plan (ASP) and a Horizon Projects List (HPL) for FY 2015-2018. The Plan is risk-based and allows for an efficient and effective allocation of limited audit resources, sourcing of expert resources needed to execute our mission, and includes flexible resources for conducting investigations and special projects.

Also in accordance with the City Code, we conduct our audits in accordance with Generally Accepted Government Auditing Standards promulgated by the Comptroller General of the United States. These standards require that we be independent from any entity or person that we audit or may audit and be objective when conducting such audits. The Code reinforces this standard by requiring the City Auditor “to operate without interference or influence that might adversely affect an independent and objective judgment of the auditor.” By remaining free of any influences, the Office of the City Auditor is able to provide objective and credible information to the City Council, its citizens, and City management.

If you have any questions, I can be contacted at (512) 974-2064 or at kenneth.mory@austintexas.gov.


Kenneth J. Mory, City Auditor

Strategic Planning and the Audit Landscape

The Office of the City Auditor (OCA) seeks to assist the Austin City Council (Council), citizens, and City management in establishing accountability, transparency, and a culture of continuous improvement in City operations and service delivery to achieve Council's vision of becoming the most livable city in the country. OCA conducts a comprehensive planning process to identify local and global risk areas that impact Council priorities for our community.

Austin, Texas is a growing, dynamic city. However, Austin faces many challenges and opportunities in the years ahead. Chief among these is determining how to manage the growth that is reshaping our city and region while preserving our livability. Additionally, equity issues pose a key challenge as we seek to promote prosperity and opportunity for all. Also, single member districts will soon change Austin's governance model in ways yet to be determined.

From a national and global perspective, the global financial crisis, its aftermath, and lingering concerns about the stability of the global financial system continue to have serious impacts in both private and public sectors. In addition, the ubiquity of the internet combined with radical changes in cyber capabilities has increased the number and timing of threats facing every organization. Complexity and rapid changes in the global business environment combined with regulatory requirements such as Sarbanes-Oxley and the Office of Management and Budget's Circular A-123, Appendix A for federal agencies have also refocused both management and audit entities on controls.

This environment has increased expectations for auditors to go beyond the traditional scope of historical and short-term risk identification to address risk over longer-term horizons. We see horizon risks as those that are having actual impacts in other entities which will pose a direct threat to the City within an uncertain timeframe. The difficulty in our current environment, especially with rapid changes in the cyber world, is that issues that did not exist at all can become real threats in a short time. Part of our job is to help management see around corners to identify these risk areas and react quickly.

A Horizon Risk-Based Approach

Internal auditing is an independent, objective assurance 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.

OCA utilizes a recognized, best practice risk management framework¹. Ideally, this process is implemented by management, deployed enterprise-wide, and designed to identify threats and manage within a defined risk appetite to provide reasonable assurance that the entity will achieve its objectives. Within this framework, our focus is on the City's operations (effective and efficient use of resources), reliability of reporting, and compliance with applicable laws and regulations.

OCA utilizes the same professional guidelines in the development of the ASP and the HPL that recognize that a strategic plan benefits the organization by:

- Establishing what high-risk areas will be prioritized for audits on an annual basis;
- Permitting an effective and efficient allocation of limited audit resources;
- Projecting an estimated timetable for initiating and completing audits for the year; and
- Eliminating the potential for overlapping audits with other audit organizations.

To provide practical guidance for its development, OCA recognizes that this Plan:

- Is limited in scope by finite audit resources (not all risk can be addressed each year);
- Is flexible and can be amended to reflect changing risks and priorities;
- Gives due consideration to work performed by other auditors; and
- Must align with the objectives of the City Council, City Management, and the OCA.

The Plan is based on a realistic audit horizon covering a period of years to identify, prioritize, and manage audits critical to Council's vision. Using a risk-based framework (see Table 1), OCA

identifies a multi-year risk horizon by conducting an environmental scan of internal and external sources. Next, we apply criteria and judgment to determine specific audit projects and prioritize a select number of projects for inclusion in the ASP. Projects that do not appear in the ASP are included in the HPL which acts as a record of anticipated risk areas and serves as the beginning point for future Plans. In addition, we identify a set of internal initiatives to ensure high-risk areas are addressed as well as the needed competencies in order to align and develop staff knowledge and expertise for current and future projects.

Table 1
Plan Development Flow Chart



¹ The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control-Integrated Framework underlies the requirements of these mandates

Environmental Scan

Risk assessment is a process used to identify and prioritize audits based upon specific risk factors related to the quality of internal controls and the potential liability and level of exposure of the City related to various City departments, programs, activities, and contracts.

OCA utilizes several techniques to identify and prioritize audits in the Plan including an environmental scan that considers the expectations of external constituents, expectations of internal constituents including input from elected officials and City management, an analysis of operations and internal controls derived from previous audits (including analyses to identify recurring audit findings and control deficiencies), a current micro- and macro-level risk assessment, and a future risk forecast (see Table 2).

The development of the Plan is a dynamic and continuous process.

Throughout the year, OCA collects information to update the risk assessment process and solicits input from elected officials, management, and peer audit groups to identify key current and horizon risks related to various operational and public policy areas. The information collected is analyzed and ranked according to risk criteria and the planning process is reviewed annually to ensure a best practice approach as well as to reflect the changing environment in which the City operates.

Risk Prioritization and Audit Initiative Areas

OCA selects risk factors on the basis of relevance to the nature and objectives of our audits as well as the political and reporting environment in which we operate. Our prioritized risk factors are public health and safety; Council interest and community impact; strategic and operational issues; economic impacts; compliance with laws, regulations, and

policies; inherent risk factors; and the regulatory oversight environment and audit history of the entity to be audited.

The ASP projects are selected within these parameters and consider several factors including: direction from the Imagine Austin Plan, expectations derived from the environmental scan, total available audit hours, in-house staff expertise, and the available resources to leverage contracted expertise. This approach ensures that realistic expectations are established and stated goals are met. In addition, this approach builds sufficient hours into the ASP for identified high-risk projects, specially-requested projects, and urgent issues that may arise throughout the year. This approach allows the City Auditor flexibility to provide structured, high quality, and responsive service to the City Council and City management while also addressing horizon issues in a timely manner.

OCA takes great care in the selection of audit projects to ensure representative

Table 2
Environmental Scan

EXPECTATIONS FROM OUTSIDE CONSTITUENTS	EXPECTATIONS FROM INSIDE THE CITY	PAST AUDIT PERFORMANCE	CURRENT RISK SITUATION	RISK FORECAST
Priorities from the Imagine Austin Plan	Input from Council members	Reviewed recommendations from recent audits	Governance and economic conditions	Same as Current Risk Situation
Results from most recent Citizen Survey	Input from City risk managers	Determined need areas based on previous project results	IT and cyber risks (especially critical infrastructure)	Increased exposure of control weakness and failure
Input from peer audit entities from Texas and around the nation	City budget, strategic, and planning documents	Reviewed results of follow-up audit projects	Disaster recovery and business continuity risk	IT security and performance
Consideration of current events	Input from City internal audit directors	Security risks	Federal funding risks related to oversight and reporting	Homeland security risks
	Input from OCA staff	Safety risks	Safety risks	Health care risks
		Contract and grant risks		Sustainability risks
		Customer service risks	City's retirement system and pension fund risk	Customer service and innovation risks

Risk Prioritization and Audit Initiative Areas (continued)

coverage of OCA initiative areas, City departments and functions, and the types of projects to be performed (see Table 3). We conduct performance audits that consider program effectiveness, economy and efficiency, equity, ethics, internal control, and compliance; financial audits related to economic enhancement; information

technology projects and cyber threats; follow-up projects of previous audits; and investigative and detection projects.

OCA identifies the high risk projects within each initiative area and develops estimates for the total number of hours needed to complete each project, then considers staff expertise and the total

number of staff hours available for the coming fiscal year. Available staff hours include hours allocated for internal projects as well as carry-over audit projects (those already in progress or planned during the previous year). OCA builds the initial proposed Plan within these resource parameters.

**Table 3
OCA Initiative Areas**

GOVERNANCE & INTEGRITY	Emerging Threats & Vulnerabilities	<ul style="list-style-type: none"> • Focus on fast-approaching risk areas identified through peer audit organizations and emerging organizational trends. 	SUSTAINABILITY & INNOVATION
	Healthy, Safe, & Livable Community for All	<ul style="list-style-type: none"> • Ensuring a healthy, safe, and livable community for all depends upon the effective service and programming of our City’s public safety, social service, and recreational/cultural functions. • <i>Imagine Austin Core Principles: Develop as an affordable, healthy community; Provide paths to prosperity for all;</i> 	
	Critical Infrastructure	<ul style="list-style-type: none"> • Critical infrastructure encompasses the physical and virtual systems that maintain the essential functions of the City, such as utilities, IT, and financial services, without which City operations and citizen services could be halted. • <i>Imagine Austin Core Principles: Sustainably manage water, energy, and other environmental resources</i> 	
	Sustainable Development	<ul style="list-style-type: none"> • Sustainable development addresses projects and services that affect the City’s ability to maintain quality of life for future generations, including environmentally-responsible development, long-term economic growth, mobility and land-use planning, and resource use. • <i>Imagine Austin Core Principles: All</i> 	
	Environmental Initiatives	<ul style="list-style-type: none"> • Focus on departments and programs that directly address conservation and environmental resource management issues including water and energy, waste, alternative fuels, forestry management, and sustainability. • <i>Imagine Austin Core Principles: Integrate nature into the city; Sustainably manage water, energy, and other environmental resources</i> 	
	Financial Health	<ul style="list-style-type: none"> • The City’s financial health, critically important to ensuring effective, high-quality service provision, is dependent upon the City’s ability to identify potential cost savings, maximize available revenues, and devise strategies regarding future obligations that ensure a sound, long-term budget outlook. • <i>Imagine Austin Core Principles: Provide paths to prosperity for all; Develop as an affordable, healthy community</i> 	
	Operational Support	<ul style="list-style-type: none"> • Focus on functions provided throughout the City that support program and service delivery to citizens and efficient and effective organizational operation. • <i>Imagine Austin Core Principles: Grow as a compact, connected city; Think creatively and work together</i> 	
	Integrity	<ul style="list-style-type: none"> • Focus on issues related to fraud, waste and abuse of City resources and the promotion of an ethical culture, developed through the “tone at the top” and reducing systemic risks to the City. 	

Strategic Competency Plan

The body of knowledge, skills, and abilities (KSAs) that an auditing entity must possess, or be able to access, has increased greatly based on the ever-changing audit environment and elevated stakeholder expectations noted earlier. While the indispensable principles and characteristics of integrity, independence, objectivity, prudent judgment, and public interest remain the cornerstones of auditing, we must change the way we approach planning for the audit entity in order to meet these new challenges.

The 21st century auditor must possess the needed KSAs or competencies to obtain key insights related to their audit environment including new threats and opportunities whether they exist, are evolving, or are on the horizon. The “snowflake theory” applies for every audit and entity – each one is different and in constant flux as rapidly changing events impact the audit landscape.

We have adopted a rigorous approach to address the competency issue. All new and selected experienced staff members participate in a knowledge transfer program we call the “OCA Academy.” The City’s strategic planning efforts provide the basis for OCA’s planning efforts – we seek to align our Plan with the ideals and direction captured in the Imagine Austin Plan.

Flowing from our Plan, we develop a Strategic Competency Plan by identifying the competencies that are required and available. Where we identify gaps, we prioritize areas of focus and determine appropriate strategies to obtain the needed competency through training and recruiting efforts or identifying subject matter experts (SMEs).

We develop and implement our plan to undertake competency initiatives that will drive revisions to our job

descriptions, priorities, and even our organization (see Table 4). This plan is multi-faceted in that competency is viewed from three perspectives – the auditing profession as a whole, the audit entity, and the individual auditor.

The Strategic Competency Plan identifies nine areas of key competency and details the objective, focus, and implementation strategy to achieve improvement in each area (see Table 5 on the next page). This competency plan will improve the capacity of each auditor and, therefore, OCA to provide insightful audits and services to stakeholders as they are needed.

The training and developmental initiatives identified in the Strategic Competency Plan focus on strengthening existing competencies through core training and developing skills specific to City systems and functions. Continuous improvement of core audit skills will always be a key part of the competency initiatives and we plan for staff to achieve a thorough understanding of the COSO Internal Control-Integrated Framework. In addition, OCA seeks to develop SME skills through specialized training as well as through the recruiting and hiring process. Our developmental focus is to strengthen our core audit skills and develop the specialized skills and competencies that we need to complete our current and horizon audit plan.

The City Auditor ensures that the organizational structure, developmental initiatives, and programs are congruent with what is required to effectively and efficiently achieve planned objectives. To achieve the goals of the Plan, highly qualified resources are required. OCA is composed of two units, the audits unit and the investigations unit and we also have a dedicated staff member to address quality assurance and continuous improvement efforts (see Table 6 on the next page).

Table 4
Competency Plan Flow Chart

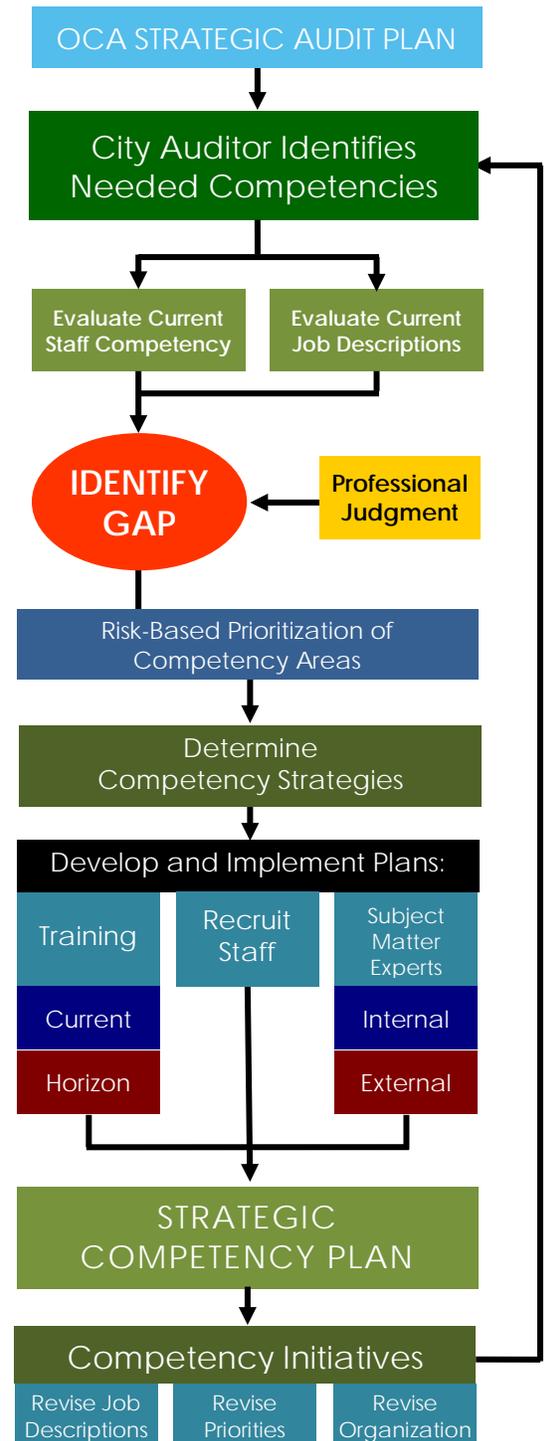
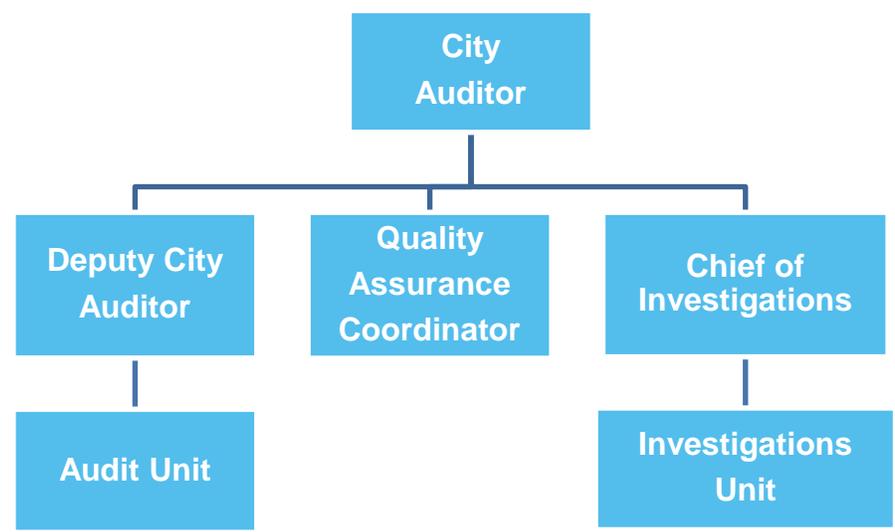


TABLE 5 OCA Strategic Competency Plan	KEY COMPETENCY AREAS								
	Core	Construction	Cyber Security	Engineering	Financial	Health Care	Organizational Development	Regulatory Matters	Sustainability
OBJECTIVES									
To ensure that OCA staff possesses the knowledge, skills, and other competencies needed to perform responsibilities as required by GAGAS	x	x	x	x	x	x	x	x	x
To increase audit capability to address specific risk areas		x	x	x	x	x	x	x	x
COMPETENCY FOCUS									
Audit Methodologies (including root cause analysis, internal controls, and data analysis)	x	x	x	x	x	x	x	x	x
Develop audit capabilities that comply with applicable standards and address operational and strategic risks	x	x	x	x	x	x	x	x	x
Strengthen staff insight of critical risk areas and understanding of key City systems		x	x	x	x	x	x	x	x
Evidence standards	x								
Communications (including interviewing and report writing)	x								
Project management	x								
IMPLEMENTATION STRATEGY									
Provide cost-effective core audit competency training	x	x	x	x	x	x	x	x	x
Identify OCA staff to develop insights into critical risk areas and key City systems		x	x	x	x	x	x	x	x
Provide cost-effective baseline and advanced training in critical risk areas and City priorities		x	x	x	x	x	x	x	x
Encourage CISA certification			x						
Require supervisory staff to hold relevant audit certification(s)	x		x		x				

Table 6
OCA Organization



Description of the Strategic Audit Plan

The current year's ASP and the HPL are shown on the next few pages. The current year ASP includes a stretch goal of 34 planned audit outputs and our performance measure target is 30 outputs. The Plan allows for various contingencies during the audit year including deferral, addition, cancellation, and carry-over projects. The City Auditor is confident that this goal can be achieved through precisely-scoped projects, a concise reporting process, and improved competency and time management practices.

This year, the Plan includes a Priority Replacement Projects List that identifies 15 projects that will be considered first in the event that any of the ASP projects are deferred. The HPL identifies 174 probable project areas for horizon years 2015-2018.

OFFICE OF THE CITY AUDITOR

FISCAL YEAR 2014 AUDIT SERVICE PLAN PROJECTS

Project Number	Project	Rationale	Est. Hours
Emerging Threats and Vulnerabilities			
1	IT – Vulnerability Management	Evaluate roles and responsibilities and the vulnerability management life cycle by comparing to best practices to determine effectiveness in identifying, assessing, prioritizing, and remediating risk	750
2	Special Event Management	Evaluate risks and mitigating controls related to special event management as compared to best practices	750
Healthy, Safe, and Livable Community for All			
3	Animal Services – Program Effectiveness	Evaluate the Animal Services Office as compared to best practices and evaluate if it complies with laws, regulations, and policies	750
4 – C	Austin Fire Department (AFD) – Growth and Planning	Evaluate growth and planning efforts related to annexations, downtown coverage, resource allocation, and Emergency Service Districts (ESDs) especially as related to standards, coordination, and legal issues	600
5	Austin Public Library – Service Delivery	Evaluate City measures used to track the effectiveness and equity of library services provided to citizens as compared to best practices	500
6	Cemetery Management Audit	Conduct a comprehensive review of the operations of City cemeteries to determine whether the City is in compliance with state law requirements and best practices	750
7	Citizen Safety – Parks and Recreation Department (PARD)	Evaluate risks and controls at PARD facilities related to citizen safety as compared to laws, regulations, policies, procedures, and best practices	500
8	Continuity of Operations Plans – Operational Implementation	Evaluate implementation of departmental Continuity of Operations Plans	750
9	Employee Safety – Austin Resource Recovery	Evaluate the Austin Resource Recovery safety management system as compared to best practice and evaluate if it complies with laws, regulations, and policies	500
10	Follow-up Audit of Affordable Housing	Select and follow-up on high-risk recommendations from the 2010 Affordable Housing Audit	500
11	Follow-up Audit of Austin Fire Department Worker Safety Audit	Select and follow-up on high-risk recommendations from the Austin Fire Department Worker Safety Audit	300
12	Follow-up Audit of Health and Human Services Department Grant and Contract Monitoring Audits	Select and follow-up on high-risk recommendations from the Social Services, HIV, and ARRA Contract Monitoring audits	500
13	Transportation Effectiveness	Evaluate City measures used to track mobility effectiveness and determine if that information is being used to initiate system improvements as compared to best practices	1,000
Critical Infrastructure			
14 – C	Customer Care and Billing – Rate Implementation	Evaluate implementation of new electric rates as of March 2013 and water rates as of June 2013 compared to approved rate schedules	500
15	Follow-up Audit of Windows Active Directory Security Audit	Select and follow-up on high-risk recommendations from the Windows Active Directory Security Audit	500
16 – C	IT – Data Security and Privacy	Evaluate the Communications and Technology Management (CTM) department data security structure for compliance with IT best practices and standards (including ISACA and GTAGs)	300
17	Wastewater – Public Safety Risks	Evaluate the operation and reliability of wastewater equipment to include environmental and public safety impacts	750
Sustainable Development			
18	Affordable Housing – Housing Trust Fund	Evaluate the selection and prioritization process for Housing Trust Fund expenditures for compliance with legal, regulatory, and policy requirements and determine if the resources are serving all stakeholders	750
19	Aviation – Expansion Project	Evaluate potential expansion efforts at the Austin-Bergstrom International Airport especially related to best practice contract issues	1,000
20 – C	Contracts – Housing	Evaluate if selected contracts are in compliance with legal, regulatory, and contractual requirements	500
21	Contracts – Major Construction Projects	Evaluate major construction projects for contracting practices	1,000

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FISCAL YEAR 2014 AUDIT SERVICE PLAN PROJECTS (page 2 of 2)

Project Number	Project	Rationale	Est. Hours
22	Small and Minority Business Resources (SMBR) – Compliance	Evaluate whether departments and contractors are in compliance with small and minority business enterprise participation goals	750
Environmental Initiatives			
23	Austin Water Utility (AWU) – Reclaimed Water Program	Evaluate the management of the reclaimed water program as compared to best practices	1,000
24	Hazardous Waste – Storage	Evaluate high-risk issues related to the storage and handling of hazardous waste materials	750
25	Water Loss – Data Reliability	Determine whether the Austin Water Utility has appropriate controls in place to determine the level of real water loss and whether mitigation efforts have been identified and are implemented	750
Financial Health			
26	Citywide Fee Structure Review Process	Evaluate if fee levels are consistent with the cost of service and are assessed and collected in accordance with City policy	1,500
27 – C	Contracts – Airport Concessions	Evaluate the management of City tenant contract agreements for compliance with terms and the application of market-based rental amounts	400
28 – C	Contracts Process Audit – Development and Approval Phase	Determine whether the City's contract process is in compliance with best practices related to the development and approval phase	300
29 – C	Homeland Security – Grant Funding for Protection of Critical Infrastructure	Evaluate whether the City is optimizing grant funding related to homeland security purposes	500
30	Hotel Tax Projects – Short-term Rentals	Determine if the City is receiving all tax revenue to which it is entitled or if it is receiving more than allowed from short-term rentals properties	500
31	Procard Process	Evaluate the procard process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	1,000
32	Enterprise Fund Transfers	Evaluate enterprise department transfers other than the General Fund transfer and determine if they are in compliance with laws, regulations, policies, procedures, and best practices	1,200
Operational Support			
33	City Ethics Program	Evaluate the City's ethics program as compared to best practices (NOTE: May require use of external subject matter expert (SME))	400
34	Performance Measure Risk Assessment	Evaluate the City's performance measurement system as compared to best practices and determine if there are controls in place to provide a reasonable assurance that the measures in place capture the right information and are understandable, feasible, and being used by decision-makers	750
Integrity			
35	Integrity Unit (including detection projects)	Prevention: training, marketing services (hotline), control reviews; Detection: fraud detection projects; Investigation: investigation and audit work; Management Integrity Committee support activities	5,500
OCA Continuous Improvement and Quality Control			
36	Annual Accomplishments and Assessment Report	Performance report to Council on the Office of the City Auditor's (OCA) actual accomplishments, challenges, and area for continuous improvement	500
37	Annual Strategic Audit Plan	Risk-based horizon plan identifying continuous improvement opportunities, audit and non-audit projects, and resources needed for the current and future years	500
38	Carry-over Projects, Quality Review, and Close-out of Work Papers	Hours budgeted for projects presented to the Audit and Finance Committee in September and October 2013 to complete reporting and paperwork tasks	1,000
39	Council Special Requests	Assistance or limited-scope audit requests from Council and City management related to information provision or verification (NOTE: Projects are typically 100 to 200 hours each)	1,000
40	Quality Control and Assurance	Quality reviews conducted in-house as required by GAGAS	1,000
41	Special Projects	Move to new offices and conduct internal special projects including responses to exposure drafts, developing training, and other continuous improvement opportunities as needed	2,000
42	TeamMate Projects	Implementation of TeamMate audit project management software system updates and modules	250
FY 2014 Strategic Audit Plan Total Hours			35,000

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FISCAL YEAR 2014 PRIORITY REPLACEMENT PROJECTS LIST

Project Number	Project	Rationale	Est. Hours
Healthy, Safe, and Livable Community for All			
1	Customer Service – Austin Energy (AE) Customer Care	Evaluate customer satisfaction with the level of service provided by Austin Energy Customer Care staff and benchmark service levels against other entities providing similar services	750
Critical Infrastructure			
2	IT – Security: Remote Access	Evaluate the controls in place for remote access to City systems by employees and vendors especially as it relates to critical systems	750
Sustainable Development			
3	Planning Commission and Zoning and Platting Commission Audit	Evaluate whether (1) the Commissions are operating in compliance with City Code, Commission bylaws, and other applicable policies and (2) Staff liaisons are providing support services to the Commissions on a timely basis and as prescribed by applicable City Code provisions and policies	600
4	Short-term Rental – Compliance	Evaluate whether practices advertised on home rental websites are in compliance with applicable laws and regulations	750
Environmental Initiatives			
5	AE – Weatherization Projects	Evaluate the management of the weatherization program as compared to best practices and test results for effectiveness	500
6	Follow-up Audit of Hazardous Material Waste Disposal	Select and follow-up on high-risk recommendations from the Hazardous Material Waste Disposal project	500
Financial Health			
7	Cash and Investing Process	Evaluate the cash and investing process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	1,000
8	Follow-up Audit of Emergency Medical Services (EMS) Collections Controls Audit	Select and follow-up on high-risk recommendations from the EMS Collections Controls Audit	500
9	Hotel Tax Projects	Determine if the City is receiving all tax revenue to which it is entitled or if it is receiving more than allowed (includes hotels, short-term rentals, and other applicable lodging facilities)	500
10	Material Purchase Controls	Conduct a risk-based selection of programs to evaluate if all materials ordered are received, used, and needed as well as conduct an evaluation of materials management systems and practices to determine if there are reasonable controls in place to manage on-hand, off-book materials and minimize vulnerabilities	750
11	Pension Program – Governance Risk and Control	Evaluate governance related to the pension and investment processes for the three City of Austin pension systems and related risks and controls (NOTE: May require use of external subject matter expert (SME))	1,000
Operational Support			
12	Follow-up Audit of Employee Safety	Select and follow-up on high-risk recommendations from the Employee Safety Audit which reviewed safety practices at the Austin Water Utility, Parks and Recreation Department, and Public Works Department	500
13	Human Resources (HR) – Governance Structure	Evaluate the HR governance structure (centralized versus departmental approach) and the consistency with which personnel actions are applied	1,200
14	HR – Third-Party Health Administrator	Evaluate the third-party health administration program including policies, procedures, processes, and implementation to determine if there is reasonable assurance that the program is in accordance with laws, regulations, and best practices and test for exceptions	1,200
15	Quality Assurance Review	Review of quality assurance functions to determine if they are following appropriate standards	400
FY 2014 Priority Replacement Plan Total Hours			10,900

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FISCAL YEAR 2015-2018 HORIZON PROJECTS LIST

Project Number	Project	Rationale	Est. Hours
Healthy, Safe, and Livable Community for All			
1	Affordability of Living in Austin	Evaluate City efforts to promote affordability as compared to best practices and test for effectiveness	1,000
2	Americans with Disabilities Act – Paratransit Services	Evaluate demand and cost trends related to paratransit services, compliance with Americans with Disabilities Act requirements, and options for improving service	1,000
3	Austin Energy (AE) – Disconnect Policy	Evaluate the disconnect policy related to compliance and consistency in application	750
4	AE – Governance Model	Determine whether the Austin Energy governance model is in compliance with municipal and industry best practices	750
5	Austin Fire Department (AFD) – Aircraft Rescue and Firefighting (ARFF)	Evaluate whether ARFF complies with FAA guidelines related to training, inspections, and maintenance	750
6	Austin Police Department (APD) – Fusion Center Oversight	Evaluate Austin Regional Intelligence Center (ARIC) operations for compliance with policies and practices intended to preserve and protect citizen rights	1,200
7	APD – Uniform Crime Report Reporting	Evaluate controls related to Uniform Crime Report reporting related to the collection, calculation, and accuracy of data	750
8	Citizen Safety – High-risk Department	Evaluate risks and controls in a high-risk department related to citizen safety as compared to laws, regulations, policies, procedures, and best practices	500
9	Construction Safety – Rest Breaks	Evaluate City inspections of construction safety practices for compliance with applicable requirements including providing rest breaks	750
10	Credit Access Business Ordinance Compliance	Evaluate whether state-licensed Credit Access Businesses (CAB), known as "payday loan" businesses, are in compliance with City ordinance requirements	500
11	Customer Service – Innovation	Evaluate if the City is providing best practice access to services and information in an effective and efficient manner	1,000
12	Emergency Home Repair and Architectural Barrier Removal Programs	Evaluate the management of Emergency Home Repair and Architectural Barrier Removal programs as compared to best practices	750
13	Emergency Medical Services (EMS)/Public Safety – Service Delivery Model	Examine the current EMS service delivery model as compared with alternate service delivery models	1,200
14	Follow-up Audit of APD Evidence Section Security	Select and follow-up on high-risk recommendations from the APD Evidence Section Security Audit	500
15	Follow-up Audit of Austin-Travis County EMS Worker Safety Audit	Select and follow-up on high-risk recommendations from the Austin-Travis County EMS Worker Safety Audit	500
16	Follow-up Audit of Public Safety Camera System Audit	Select and follow-up on high-risk recommendations from the Public Safety Camera System Audit	500
17	Homeland Security – Grant Funding Compliance	Evaluate whether Homeland Security grants have been spent in compliance with grant requirements and for effectiveness	750
18	Imagine Austin Comprehensive Plan	Evaluate the implementation of the adopted Imagine Austin Comprehensive Plan	1,000
19	Maintenance – Street Repair and Preventive Maintenance	Evaluate whether the City's street infrastructure is being maintained on an appropriate schedule and is in compliance with applicable laws, regulations, policies, and procedures	1,000
20	Mobile Vendor Inspection Program	Evaluate the mobile vendor inspection program including policies, procedures, processes, and implementation to determine if there is reasonable assurance that the program is in accordance with laws, regulations, and best practices and test for exceptions	750
21	Municipal Court – Service Delivery	Evaluate the Municipal Court for effectiveness and efficiency related to service delivery	1,000
22	Neighborhood Assistance Center	Review Neighborhood Assistance Center to determine whether the center is available to and serving all neighborhoods in Austin	750
23	Neighborhood Housing and Community Development (NHCD) – Use of Funds	Evaluate the management of NHCD's use of funds as compared to best practices and evaluate if it complies with laws, regulations, and policies	1,000
24	Parks and Recreation Department (PARD) Facility Utilization and Fee Structure	Evaluate park utilization, fees, and costs for effectiveness and efficiency related to service delivery	1,200
25	PARD Recreation Program Changes	Evaluate PARD controls implemented to administer and manage recreation programs and test for exceptions	750

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Project Number	Project	Rationale	Est. Hours
26	Power Availability	Evaluate safety impacts and preparedness related to interruptions in power availability	750
27	Public Safety – APD Utilization Study	Evaluate high-risk areas from the APD utilization study that may require further evaluation (NOTE: May require use of external subject matter expert (SME))	1,200
28	Public Safety – Fire Hydrants	Evaluate the operation and reliability of fire hydrant equipment compared to best practices	750
29	Staffing Analysis – AFD Support Staff	Conduct a benchmark study comparing AFD support staffing with public safety department non-civil service staff in similar cities/departments to include service delivery impacts (NOTE: May require use of external SME)	1,200
30	Staffing Analysis – APD Support Staff	Conduct a benchmark study comparing APD support staffing with public safety department non-civil service staff in similar cities/departments to include service delivery impacts (NOTE: May require use of external SME)	1,200
31	Staffing Analysis – EMS Department	Conduct a benchmark study evaluating staffing in similar cities/departments to include service delivery impacts (NOTE: May require use of external SME)	1,000
32	Training and Recruiting – AFD	Evaluate the effectiveness and efficiency of the types, content, and methods of training provided	1,000
33	Training and Recruiting – APD	Evaluate the effectiveness and efficiency of the types, content, and methods of training provided	1,000
34	Training and Recruiting – EMS	Evaluate the effectiveness and efficiency of the types, content, and methods of training provided	1,000
35	Transportation – Equity and Access	Evaluate the availability and equity of transportation options as compared to laws, regulations, policies, procedures, and best practices	1,000
36	Wildfire Mitigation Preparedness	Evaluate the management of wildfire mitigation preparedness and planning as compared to best practices	750
Critical Infrastructure			
37	Critical Infrastructure Safety	Evaluate controls related to the safety of bridges and other infrastructure as compared to laws, regulations, policies, procedures, and best practices	750
38	Fleet – IT System Data Reliability	Evaluate data reliability in the key Fleet IT system	750
39	Follow-up Audit of Traffic Signal Security	Select and follow-up on high-risk recommendations from the Traffic Signal Security Audit	500
40	IT – Automated Meter Reading: Cost Impact	Evaluate the cost impact achieved as a result of the implementation of Austin Energy's Automated Meter Reading (AMR) system and select and follow-up on high-risk recommendations from the AMR Contract Audit	750
41	IT – Change Management I *	Evaluate roles and responsibilities and the change management process by comparing to best practices including change management maturity, its effectiveness and efficiency, and controls and risks	1,000
42	IT – Change Management II *	Evaluate selected risks related to roles and responsibilities and the change management process	750
43	IT – Data Center Physical Security	Evaluate the physical security and environmental controls for data center(s) as compared to best practices	1,200
44	IT – Data Reliability	Evaluate data reliability in key systems (NOTE: Estimate multiple projects)	2,000
45	IT – e-Government: On-line Services	Evaluate the services that are offered on-line as compared to services available in other cities	750
46	IT – Functionality	Evaluate if the functionality of selected IT systems provides intended results for stakeholders	1,000
47	IT – Identity and Access Risk – Active Directory	Evaluate selected active directory risks related to the management of the identity and access process	750
48	IT – Identity and Access Risk – Enterprise Entity	Evaluate selected enterprise entity risks related to the management of the identity and access process	750
49	IT – Logical Security: Firewalls	Evaluate firewall management against best practices including firewall access, documentation, and configuration and test the firewall and rules-based design, firewall security, and disaster recovery plan	1,000
50	IT – Managing and Safeguarding "Big Data"	Evaluate the management and safeguarding of "Big Data" as compared to best practices	750
51	IT – Maximo	Evaluate the performance, accuracy, and availability of the asset management system	1,000
52	IT – Network	Evaluate the management of the network as compared to best practices	1,000

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Project Number	Project	Rationale	Est. Hours
53	IT – Security Configuration Management: Applications	Evaluate management to best practices	750
54	IT – Security Configuration Management: Cloud Computing	Evaluate management to best practices especially as related to the security and integrity of the data	750
55	IT – Security Configuration Management: Mobile Devices	Evaluate management to best practices	750
56	IT – Security Configuration Management: Networks – Databases	Evaluate management to best practices (NOTE: May require use of external SME)	750
57	IT – Security Configuration Management: Networks I	Evaluate management to best practices	750
58	IT – Security Configuration Management: Networks II	Evaluate selected risks related to security configuration management of networks	750
59	IT – Security Configuration Management: Operating Systems	Evaluate management to best practices	750
60	IT – Security Governance	Evaluate roles and responsibilities and the management of the security process by comparing to best practice processes that create and support accountability, effective design, and efficiency; align resource levels with intended service delivery; and ensure that continuous improvements occur	1,000
61	IT – Social Media	Evaluate the use of social media compared to best practices as well as how the City is ensuring it has adequate measures in place to capitalize on social media while protecting itself from excessive risk	750
62	IT – Software Licensing	Evaluate software licensing management against best practices that consider planning and administration, control environment, acquisition process, software distribution process, software license monitoring and reporting as well as compliance with licensing agreements	1,000
63	IT – Supervisory Control and Data Acquisition (SCADA) Systems	Evaluate the management of key SCADA systems as compared to best practices (NOTE: Estimate multiple projects)	4,000
64	IT – System Support and Redundancy	Evaluate the number of stand-alone or orphan systems not supported by CTM as well as key risks related to system performance, maintenance, and redundancy	1,000
65	IT – System Upgrades	Evaluate impacts to key systems, related processes, staff, and customers	750
66	IT – Threat/Vulnerabilities Audit II *	Evaluate selected risks related to the roles and responsibilities and the vulnerability life cycle	750
67	IT – Threat/Vulnerabilities Audit III *	Evaluate selected risks related to the roles and responsibilities and the vulnerability life cycle	750
68	IT – Vendor Management	Evaluate the management of vendors as compared to best practices	750
69	IT – Wireless: Applications	Evaluate the management of wireless as compared to best practices	1,000
70	IT – Wireless: Network	Evaluate the management of wireless as compared to best practices	1,000
71	IT – Wireless: Security	Evaluate the management of wireless as compared to best practices	1,000
Sustainable Development			
72	Construction Contract Performance	Evaluate construction contract performance by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	1,000
73	Contract Audit Projects	Audit contracts of identified high-risk areas (NOTE: Estimate multiple projects)	2,000
74	Contracts – Major Construction Projects	Evaluate major construction projects for contracting practices (NOTE: Estimate multiple projects)	3,000
75	Contracts – Rail Construction	Evaluate potential rail construction issues especially related to financing practices	1,000
76	Demolition Permit Process	Evaluate the demolition permit process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
77	Development Project Review Process	Evaluate the City of Austin's approach to development project reviews especially related to timing issues and workload	1,000
78	Economic Development – Art in Public Places (AIPP) Ordinance	Evaluate the AIPP Ordinance for effectiveness and efficiency including compliance with repair provisions	750

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FISCAL YEAR 2015-2018 HORIZON PROJECTS LIST (page 4 of 8)

Project Number	Project	Rationale	Est. Hours
79	Economic Development – Development Agreements	Evaluate if development agreements are in compliance with legal, regulatory, and contractual requirements as well as identify any risk and control issues	1,200
80	Follow-up Audit of Parkland Dedication Audit	Select and follow-up on high-risk recommendations from the Parkland Dedication Audit	500
81	Formula One (F1) Circuit Events Local Organizing Committee (CELOC) Contract Accountability	Evaluate compliance with contracted terms impacting the City of Austin's objectives	1,000
82	Growth – Impacts of Regional Growth	Evaluate high-risk issues related to increased growth in the Central Texas region outside the City of Austin	1,000
83	Historic Property Designation Process	Evaluate the historic property designation process as compared to best practices	750
84	Land Development Code	Evaluate if prospective land development code changes comply with laws, regulations, policies, and best practices	1,200
85	Project Management	Conduct project management audits to evaluate whether projects achieve time and budget goals and identify key risks in projects that are not meeting these goals (NOTE: Estimate multiple projects)	3,000
86	Small Business Development Program	Evaluate Small Business Development Program operations as compared to best practices	750
87	Sustainability – Innovation	Evaluate the basis of performance measurement as compared to best practices and other models	750
88	Waller Creek Project	Evaluate high-risk issues related to the Waller Creek Project	750
Environmental Initiatives			
89	AE – Solar Rebate Program	Evaluate if the AE solar rebate program is meeting its objectives and conducted in accordance with laws, regulations, policies, and procedures	750
90	Austin Resource Recovery (ARR) – Zero Waste II *	Evaluate selected risks related to the City's zero waste efforts	750
91	Facility Maintenance Assessment	Evaluate major facility maintenance schedules and compliance with applicable laws, regulations, policies, procedures, and best practices	750
92	Fleet – Sustainability	Evaluate departmental compliance with goals related to procuring sustainable vehicles and best practices	750
93	Follow-up Audit of Forestry Management	Select and follow-up on high-risk recommendations from the Forestry Management Audit	500
94	Maintenance – Storm Water Infrastructure	Evaluate whether the City's storm water infrastructure is being maintained on an appropriate schedule and is in compliance with applicable laws, regulations, policies, and procedures	750
95	Sustainability – Climate Protection Plans	Evaluate departmental compliance with climate protection plans and best practices (NOTE: Estimate multiple projects)	2,000
96	Sustainable IT	Evaluate whether the Communications and Technology Management (CTM) department is complying with sustainable best practices	750
97	Water Planning Accuracy	Evaluate the Austin Water Utility plan on water planning and calculations as compared to best practices	750
98	Universal Recycling Ordinance	Evaluate compliance with the requirements of the Universal Recycling Ordinance	1,000
99	Vehicle Use	Evaluate the City's vehicle use practices as compared to policies, procedures, and best practices	750
Financial Health			
100	AE – Accounting Model	Evaluate the accounting process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
101	AE – Hedge Transactions	Evaluate the management of hedge transactions as compared to best practices	1,000
102	AE – Internal Control Review of the Deposit Rebate Process	Evaluate if the AE deposit rebate process is conducted in accordance with laws, regulations, policies, and procedures	350
103	American Recovery and Reinvestment Act (ARRA) – Electric Vehicle Charging Stations	Determine whether ARRA funds used to install electric vehicle charging stations were managed in compliance with the Act's requirements	500
104	Anti-litter Fee Administration	Evaluate if the process for applying the anti-litter fee provides assurance that the fee is applied in an accurate and timely manner	750

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Project Number	Project	Rationale	Est. Hours
105	APD – Forfeiture Funds	Evaluate the management of forfeiture funds including policies, procedures, processes, and implementation to determine if there is reasonable assurance that the program is in accordance with laws, regulations, and best practices and test for exceptions	750
106	Benchmark Study – Health and Human Services (HHS) Funding	Conduct a study to determine if HHS is optimizing available grant funding to meet City objectives	1,000
107	Billing to Accounts Receivable Process	Evaluate the accounts receivable process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring (NOTE: Separate from the Customer Care and Billing system)	1,000
108	Bond Funding	Evaluate the process to ensure approved bond funds are used to achieve intended results	1,000
109	Budget Process	Evaluate the budget process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability	1,000
110	Budget Sustainability	Evaluate the structure of the City budget to identify key risks to funding sources necessary to meet expected service levels	1,000
111	Cash Management Process	Evaluate the cash management process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
112	City of Austin Combined Charities Campaign – Guidelines	Evaluate the City's Combined Charities Campaign process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
113	Citywide Overtime Pay	Evaluate departments with high overtime expenditures and the key risks and key controls in those departments	1,000
114	Contractual Liquidated Damages	Review the application of liquidated damages across the City for compliance with requirements and assess the degree that the City foregoes revenue	1,000
115	Debt Process and Servicing Process	Evaluate the debt process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	1,000
116	Departmental Partner Agreements – Coordination	Evaluate if departmental partner agreements provide intended results for stakeholders	1,000
117	Discretionary Spending Controls	Evaluate the City control process over discretionary spending (NOTE: To be conducted by the City Auditor's Integrity Unit)	750
118	Electronic Funds Transfer Process	Evaluate the electronic funds transfer management process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
119	Encumbrances Process	Evaluate the encumbrance process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
120	External Funding Vulnerability Assessment	Identify departments that receive external funding and construct a heat map of the City's vulnerability to reduced funding from identified external sources especially with regard for possible increases in demand for local services	1,000
121	Financial Policies – Compliance	Evaluate the Financial and Administrative Services Department's compliance with financial policies as reported in the City's annual budget process	750
122	Financial Policies – Formulation and Changes	Evaluate the City's formulation, approval, and change management process for financial policies	750
123	Fixed Assets Process	Evaluate the fixed asset process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
124	Follow-up Audit of Citywide Fuel Cost	Select and follow-up on high-risk recommendations from the Citywide Fuel Cost Audit	500
125	Follow-up Audit of Non-residential Drainage Utility and Transportation User Fees	Select and follow-up on high-risk recommendations from the Non-residential Drainage Utility and Transportation User Fees project	500
126	Follow-up Audit of Real Estate Asset Management Audit	Select and follow-up on high-risk recommendations from the Real Estate Asset Management Audit	500
127	General Fund Cost Allocation	Determine if costs allocated for citywide functions are in compliance with laws, regulations, policies, procedures, and best practices	1,200
128	Hotel Tax Projects	Determine if the City is receiving all tax revenue to which it is entitled or if it is receiving more than allowed (includes hotels, short-term rentals, and other applicable lodging facilities)	1,000
129	Incremental Costs of Green Energy	Identify incremental costs related to solar, wind, and wood-burning sources of energy over the costs of "traditional" sources of energy (gas, coal, and nuclear)	1,200

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Project Number	Project	Rationale	Est. Hours
130	Inventory Process	Evaluate the inventory process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring (NOTE: Estimate multiple projects)	2,000
131	Medicare Waiver Initiative	Evaluate Medicare waiver initiative operations including policies, procedures, processes, and implementation to determine if there is reasonable assurance that the program is in accordance with laws, regulations, and best practices and test for exceptions	750
132	Parking Management	Evaluate City efforts in parking management as compared to best practices	1,000
133	Parkland Mitigation Use of Funds	Evaluate the parkland mitigation process as compared to best practices and evaluate if it complies with laws, regulations, and policies	750
134	Payroll	Evaluate the payroll process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
135	Procure to Pay Process II	Evaluate selected risks related to the procure to pay process	500
136	Property Appraisal Process	Evaluate the property appraisal process to ensure appraisals (residential and commercial) are reasonable, conform to appropriate standards, and are based on reliable data	1,200
137	Public Private Partnerships	Evaluate public private partnership agreements as compared to best practices	750
138	Public Safety Employment Agreement Compliance	Evaluate if public safety employment agreements are in compliance with legal, regulatory, and contractual requirements	750
139	Real Estate – Acquisition under Federal Programs	Evaluate the real estate acquisition process as compared to best practices and evaluate if it complies with laws, regulations, and policies	750
140	Real Estate – Insurance	Evaluate the real estate insurance process as compared to best practices	750
141	Revenue – Debt Forgiveness	Evaluate if the City is in compliance with state law relating to extinguishment of indebtedness	500
142	Revenue – Donated Fund Controls	Evaluate City controls to determine if donated contributions are accounted for properly	750
143	Revenue – Utility Billing System Controls	Evaluate utility billing system controls to determine if they are in compliance with laws, policies, procedures, and aligned with industry best practices	1,000
144	Revenue Audits	Determine if the City is receiving all revenues to which it is entitled or if it is receiving more than allowed from taxes, transfers, fees, fines, interest earnings, licenses, and permits (NOTE: Estimate multiple projects)	2,000
145	Revenue Budget Process	Evaluate assumptions used to develop revenue forecasts especially related to sales tax receipts that tend to be more volatile than other revenue sources	1,200
146	Timekeeping Process	Evaluate the timekeeping process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
147	Treasury Operations	Evaluate treasury operations by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	1,000
Operational Support			
148	AFD – Worker Compensation Claims	Evaluate the worker compensation claims program including policies, procedures, processes, and implementation to determine if there is reasonable assurance that the program is in accordance with laws, regulations, and best practices and test for exceptions	750
149	Aviation – Compliance with Federal Regulations	Evaluate selected requirements for compliance with applicable laws, regulations, and policies	1,000
150	City Boards and Commissions – Data Reliability	Evaluate the reliability of data in the Boards and Commissions Management System (BCMS) and the Boards and Commission Information Center (BCIC)	400
151	City Boards and Commissions – Governance	Evaluate the effectiveness of the City Boards and Commissions governance structure	400
152	City Boards and Commissions – High-risk Audits	Evaluate whether (1) the Commission is operating in compliance with City Code, Commission bylaws, and other applicable policies and (2) Staff liaisons are providing support services to the Commission on a timely basis and as prescribed by applicable City Code provisions and policies (NOTE: Estimate multiple projects)	1,600
153	City Boards and Commissions – Risk Assessment	Conduct a risk assessment of selected Boards and Commissions	300

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Project Number	Project	Rationale	Est. Hours
154	City Coordination in the Right-of-Way	Evaluate City coordination efforts in the Right-of-Way as compared to best practices	1,000
155	City Travel Reimbursement Process	Evaluate the travel reimbursement process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
156	Citywide Succession Planning	Benchmark the current practice with alternative practices and determine service delivery and other associated impacts to see if it meets the City's goals	1,200
157	Electronic Records Management	Evaluate electronic records management including policies, procedures, processes, and implementation to determine if there is reasonable assurance that the program is in accordance with laws, regulations, and best practices and test for exceptions	750
158	Fleet – Staffing Analysis	Conduct a benchmark study comparing Fleet staffing with staff in similar cities/departments to include service delivery impacts (NOTE: May require use of external SME)	750
159	Follow-up Audit of Citywide Records Management and Retention	Select and follow-up on high-risk recommendations from the Citywide Records Management and Retention Audit	500
160	Human Resources (HR) – Competency for Key Support Positions	Evaluate key position groups to ensure that staff meets competency requirements (NOTE: Estimate multiple projects)	1,200
161	HR – Competency for Key Support Positions II	Evaluate key position groups to ensure that staff meets competency requirements	1,000
162	HR – Competency for Key Support Positions III	Evaluate key position groups to ensure that staff meets competency requirements	1,000
163	HR – Competency for New Hires	Evaluate the process to ensure that newly hired staff and transfers meet minimum competency requirements	750
164	HR – Health Benefits Administration	Evaluate the management of the City's health benefits program including policies, procedures, processes, and implementation to determine if there is reasonable assurance that the program is in accordance with laws, regulations, and best practices in light of the Affordable Care Act and test for exceptions and sustainability	1,200
165	HR – Health Claims	Evaluate the health claims program including policies, procedures, processes, and implementation to determine if there is reasonable assurance that the program is in accordance with laws, regulations, and best practices and test for exceptions	1,200
166	HR – Information Systems	Evaluate if the functionality of key HR IT systems provides intended results for stakeholders	750
167	HR – Recruiting and Hiring Process	Evaluate recruiting, hiring, vacancy management, governance, policies, procedures, and processes as well as their implementation	1,000
168	HR – Span of Control	Evaluate span of control as compared to best practices	750
169	HR – Wage and Labor Law Compliance	Evaluate whether the City is in compliance with wage and labor laws	750
170	Human Capital Management Governing Board	Evaluate the management of the Human Capital Management Governing Board as compared to best practices	750
171	Lifecycle Management	Evaluate the City's lifecycle management practices as compared to policies, procedures, and best practices	1,000
172	Municipal Civil Service	Evaluate municipal civil service rule implementation as compared to best practices	750
173	Progressive Discipline Process	Evaluate the City's progressive discipline policies, procedures, processes, and implementation as compared to best practices and evaluate if they comply with laws, regulations, and policies	1,200
174	Quality Assurance Review	Review of quality assurance functions to determine if they are following appropriate standards	500
Integrity			
175	Integrity Unit II	Prevention: training, marketing services (hotline), control reviews; Detection: fraud detection projects; Investigation: investigation and audit work; Management Integrity Committee support activities	5,500

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Project Number	Project	Rationale	Est. Hours
176	Integrity Unit III	Prevention: training, marketing services (hotline), control reviews; Detection: fraud detection projects; Investigation: investigation and audit work; Management Integrity Committee support activities	5,500
177	Integrity Unit IV	Prevention: training, marketing services (hotline), control reviews; Detection: fraud detection projects; Investigation: investigation and audit work; Management Integrity Committee support activities	5,500
178	Integrity Unit V	Prevention: training, marketing services (hotline), control reviews; Detection: fraud detection projects; Investigation: investigation and audit work; Management Integrity Committee support activities	5,500
OCA Continuous Improvement and Quality Control			
179	Annual Accomplishments and Assessment Report	Performance report to Council on the Office of the City Auditor's (OCA) actual accomplishments, challenges, and area for continuous improvement	2,000
180	Annual Strategic Audit Plan	Risk-based horizon plan identifying continuous improvement opportunities, audit and non-audit projects, and resources needed for the current and future years	2,000
181	Carry-over Projects, Quality Review, and Close-out of Work Papers	Hours budgeted for projects presented to the Audit and Finance Committee in August and September to complete reporting and paperwork tasks	1,000
182	Council Special Requests	Assistance or limited-scope audit requests from Council and City management related to information provision or verification (NOTE: Projects are typically 100 to 200 hours each)	4,000
183	Quality Control and Assurance	Quality reviews conducted in-house as required by GAGAS	3,200
184	Special Projects	Conduct internal special projects including responses to exposure drafts, developing training and other continuous improvement opportunities as needed	4,000
185	TeamMate Projects	Implementation of TeamMate audit project management software system updates and modules	1,000
186	Velocity Issues Planning	Conduct a risk-based project to identify fast-moving issues that could impact the City of Austin in the near future	2,000
FY 2015 - 2018 Horizon Projects List Total Hours			201,600