



City of Austin

FY 2012-2016 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



Lee Leffingwell
Mayor



Sheryl Cole
Mayor Pro Tem
Place 6



Chris Riley
Council Member
Place 1



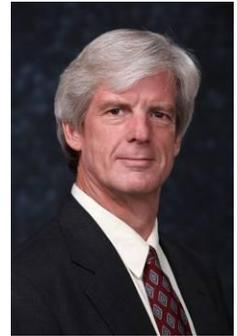
Mike Martinez
Council Member
Place 2



Kathie Tovo
Council Member
Place 3



Laura Morrison
Council Member
Place 4



Bill Spelman
Council Member
Place 5

Office of the City Auditor

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Kenneth J. Mory
City Auditor



City of Austin



Office of the City Auditor

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Date: October 25, 2011

To: Honorable Members of the City Council

From: Kenneth J. Mory, City Auditor

Subject: Fiscal Year (FY) 2012-2016 Strategic Audit Plan

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 2012-2016 Strategic Audit Plan. These provisions require the City Auditor to submit the annual audit plan for review, comment, and approval through the Council's Audit and Finance Committee. Section 2-3-7 requires that the annual audit plan identify the scope of each audit the City Auditor intends to conduct. This section also allows for the City Auditor to amend the plan under certain conditions as discussed in the attached plan.

Our Strategic Audit Plan allows for an efficient and effective horizon risk-based allocation of limited audit resources, a means for considering competing audit needs, leveraging the efforts of other audit entities, and sourcing required expert resources needed to execute our mission.

As required by Austin City Code, Title 2, Chapter 2-3, Section 2-3-4, 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.

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

cc: City Manager
Assistant City Managers
Department Directors
Deputy City Auditor

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I. Introduction

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.

The City Auditor is appointed by the Council and reports through the Audit and Finance Committee (AFC).¹ The City Auditor is required to submit an annual audit plan for review, comment, and approval through that committee. The audit plan must identify the scope of each audit that the City Auditor intends to conduct. Additionally, the City Auditor may 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.”²

We are required to conduct our audits in accordance with Generally Accepted Government Auditing Standards (GAGAS) promulgated by the Comptroller General of the United States.³ These standards require that we be independent from any entity or person that we audit or may audit and be objective when conducting our audits. The City 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.”⁴ By remaining free of any influences, OCA is able to provide objective and credible information to the City Council, its citizens, and City management.

In the fulfillment of his responsibility, the City Auditor has developed this Strategic Audit Plan (Plan) comprised of the FY 2012 Audit Service Plan (ASP) and a Horizon Projects List for FY 2013-2016 (HPL). This Plan allows for a risk-based selection of audits, an efficient and effective allocation of limited audit resources, and a means for considering competing audit needs as well as the leveraging of efforts of other audit entities and sourcing required expert resources needed to execute our mission. It also includes flexible resources for conducting investigations and special projects.

II. Strategic Planning and the Audit Landscape

Events in the first decade of the 21st century have irreversibly changed the audit landscape. Large corporate and government frauds have re-framed the audit profession, the Great Recession and its aftermath continue to have serious impacts in both private and public sectors, and the explosion of the internet combined with radical changes in communication capabilities and platforms has brought once far-away threats as close as your personal communications

¹ The Audit and Finance Committee is currently composed of the Mayor Pro Tem and three additional Council Members

² Austin City Code, Title 2, Chapter 2-3, Section 2-3-7 (D)

³ Austin City Code, Title 2, Chapter 2-3, Section 2-3-4 (B)(4)

⁴ Austin City Code, Title 2, Chapter 2-3, Section 2-3-4 (A)

device. Also, concerns about the stability of the global financial system combined with growth and competition from foreign economies have increased the need to address basic economic, sustainability, and environmental concerns.

In addition, the expectations of policy-setting bodies have evolved beyond the “tick and tie” and “black box” compliance auditing of the prior century. The increasing complexity and rapid development of the global business environment and regulatory requirements such as Sarbanes-Oxley and the Office of Management and Budget’s Circular A-123, Appendix A for federal agencies have refocused both management and audit entities on controls.⁵

This environment poses a significant challenge and has greatly increased inherent and audit risks which makes audit entities more vulnerable to impacts on their operations and, therefore, their ability to provide the services required by their stakeholders. It has also increased expectations for auditors to go beyond the traditional scope of historical and short-term risk identification to address longer-term horizons.

Horizon issues are those issues that are having an actual impact in other entities and locations that, within an uncertain timeframe, will pose a direct threat to the City. The difficulty in our current environment, especially with rapid change in the cyber world, is that issues that did not exist at all can become horizon, or actual, threats in a very short space of time.

III. Strategic Audit Plan Development: A Horizon Risk-Based Approach

As we focus our work on controls, OCA utilizes a recognized, best practice framework⁵ for risk management. Ideally, this is a process 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.

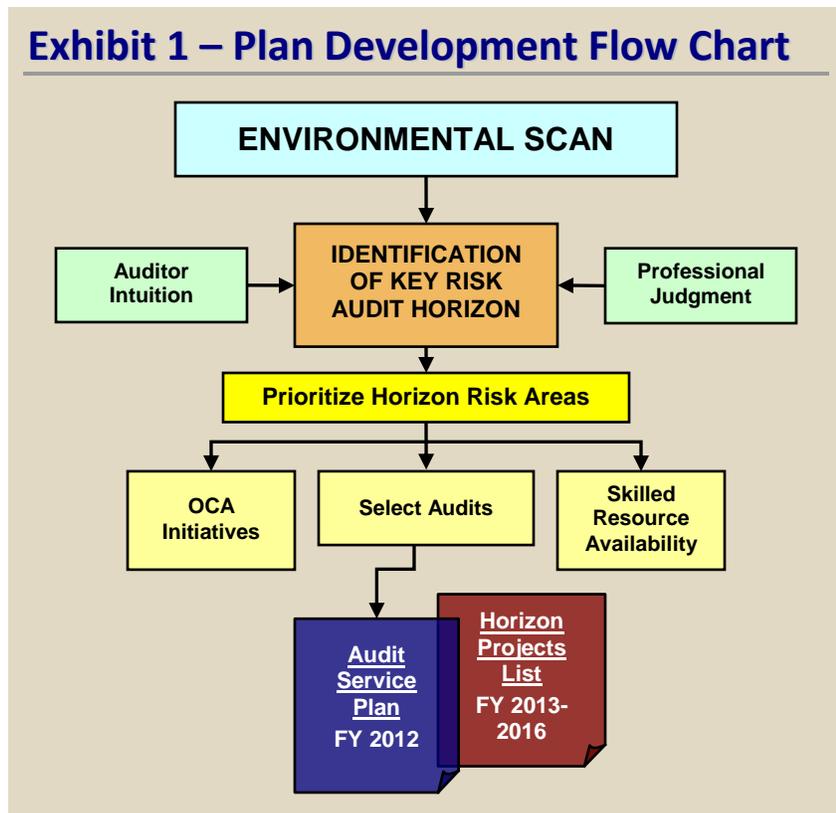
⁵ The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control-Integrated Framework underlies the requirements of these mandates

The Plan is based on developing a realistic audit horizon covering a period of years to identify, prioritize, and manage audits that are critical to Council’s vision and the advancement of citywide strategic priorities.

Using a risk-based framework (see Exhibit 1), OCA identifies a multi-year risk horizon by conducting an environmental scan of internal and external sources. Next, OCA applies criteria and judgment to determine specific audit projects and prioritizes a select number of those projects for inclusion in the ASP. The 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, OCA identifies a set of internal initiatives to ensure high-risk areas are addressed and we also identify needed competencies based on the HPL in order to align and develop staff knowledge and expertise for projects that will likely be conducted in the current and coming years.

Exhibit 1 – Plan Development Flow Chart



A. 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 of Austin related to various City departments, programs, activities, and contracts. OCA utilizes several techniques to identify and prioritize audits in the Plan (see Table 1 on the following page) including an environmental scan of external expectations that considers current local events, financial conditions, and public policy issues; internal expectations including input from elected officials and City management; analysis of operations and internal controls derived from previous audits including analyses to identify recurring audit findings and control deficiencies; a current risk assessment; and a future risk forecast.

The development of the Plan is a dynamic and continuous process. Throughout the year, OCA collects information to update the on-going 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 this process is reviewed annually to ensure a best practice approach as well as to reflect the changing environment in which the City operates.

Table 1 – Environmental Scan

EXPECTATIONS FROM OUTSIDE CONSTITUENTS	EXPECTATIONS FROM INSIDE THE CITY	PAST AUDIT PERFORMANCE	CURRENT RISK SITUATION	RISK FORECAST
Results from most recent Citizen Survey	Input from Council members	Reviewed recommendations from most recent three years of audit projects	Economic conditions and impacts	Same as Current Risk Situation
Input from Board and Commission Chairs	Input from City management including strategic and planning documents	Determined need areas based on previous project results	IT risk (especially critical infrastructure)	Budgetary pressures
Input from the City's external auditor and peer audit entities from Texas and around the nation	Input from City internal audit directors	Reviewed results of follow-up audit projects	Disaster recovery and business continuity risk	Increased exposure of control weakness and failure
Consideration of Current Events	Input from OCA staff	Identified contract and grant management practices as a priority audit issue	Federal funding risks related to oversight and reporting	IT security and performance
			City's retirement system and pension fund risk	Homeland Security risks
				Sustainability risks
				Health care risks

B. Risk Prioritization Factors

As noted, the objective of utilizing a risk-based plan is to identify and prioritize various operational and other issues posing the greatest potential risk and liability to the City. OCA selects risk factors on the basis of relevance to the nature and objectives of our audits and the political and reporting environment in which we operate. These risk factors include measures related to public health and safety; Council interest and community impact and livability; strategic and operational consequences including security and safety issues; economic impacts; compliance with laws, regulations, and policies; inherent risk factors including audit size and change; and the regulatory oversight environment and audit history of the entity to be audited (see more detail in Table 2 on the following page).

Table 2 – Risk Prioritization Factors

Public Health and Safety

Risk based on the magnitude of impact to public health and safety

Council Interest and Community Impact

Risk based on the level of City Council and public concern in issues relative to City operations and services provided, especially those involving the public trust

Strategic and Operational Consequences

Risk based on other key impacts including safety, security, and business or service interruption

Economic Impacts

Risk based on the magnitude or frequency of financial loss or the potential loss of future revenues

Compliance with Laws, Regulations, and Policies

Risk based on the exposure to loss or sanctions from non-compliance and the impact on City operations

Inherent Risk Factors

Risk based on the magnitude of an entity (including revenues and expenditures; the amount and volume of financial transactions; or the number of locations, employees, or customers) or the level of change in an organization (including management, operations, organizational structure, accounting and information technology systems, or personnel)

Regulatory Oversight and Audit History

Presumes the risk of inefficiency, ineffectiveness, or exposure to loss has been lessened based on the layers of regulatory oversight in place and audit frequency, including both internal and external audits

C. Audit Initiative Areas

The projects included on the ASP are selected within parameters including 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 provides the City Auditor with 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 coverage of OCA initiative areas and City departments and functions (see descriptions in Table 3 on the following page) as well as the types of projects to be performed. These project types include performance audits that consider program economy and efficiency, effectiveness, internal control, and compliance; financial audits related to economic enhancement; information technology projects focused on security and controls; follow-up projects of previous audits; investigations; and detection projects.

Next, OCA identifies the highest-ranked projects within audit categories and develops estimates for the total number of hours needed to complete each project. OCA 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 (projects that are in progress or were planned during the previous year). The initial proposed Plan is built within these resource parameters.

D. Skilled Resource Availability

The body of knowledge, skills, and abilities that an auditing entity must possess, or be able to access, has increased greatly based on the ever-changing audit environment noted earlier coupled with elevated stakeholder expectations. As audit entities struggle to keep pace in this landscape, we find that our traditional infrastructure, learning approaches, and skills are increasingly inadequate to the task at hand. While the indispensable principles and characteristics of integrity, independence, objectivity, prudent judgment, and public interest remain the cornerstones of auditing, the way we approach planning for the audit entity must change to meet these new challenges.

Table 3 – OCA Initiative Areas

Critical Infrastructure Systems

Focus on IT systems that serve a critical role in providing vital services to the City and public in departments including, but not limited to, Austin Energy (AE), Austin Water Utility (AWU), Communications and Technology Management (CTM), public safety, and Financial and Administrative Services (FASD)

Public Safety

Focus on the public safety agencies including the Austin Police Department, Austin Fire Department, Emergency Medical Services, Homeland Security and Emergency Management, and the courts. However, other departments provide services that affect public health and safety including AE, AWU, Health and Human Services (HHS), Code Compliance, and Austin Resource Recovery (ARR)

Community Impact Programs

Focus on programs and departments that impact the community including rate structures at AE and AWU, social services through HHS, live animal outcomes through Animal Services, affordable housing through Neighborhood Housing and Community Development (NHCD), and other impacts through Library, Parks and Recreation (PARC), Economic Growth and Redevelopment Services, Planning and Development Review, Small and Minority Business Resources, Public Works, and Transportation

Sustainability/Environmental Programs

Focus on programs and departments directly affecting sustainability and the environment such as conservation and environmental programs at AE, AWU, and through Watershed Protection (WPD) as well as zero waste programs at ARR, hazardous waste management in multiple departments, use of alternative fuels and vehicles through Fleet Services, and forestry management through PARC – we intend to incorporate sustainability factors in our work where applicable across the City organization

Economic Initiatives

Focus on identifying opportunities to reduce expenditures and maximize revenue sources such as hotel, property, and sales tax as well as other fees, licenses, and deposits especially in FASD and enterprise funds

Contract/Grants Monitoring

Focus on identifying opportunities to better manage and monitor contracts and grants citywide, but especially in the public safety agencies, AE, AWU, CTM, HHS, NHCD, PARC, the Convention Center, Purchasing, Aviation, and Contract and Land Management

Support Services

Focus on functions provided by FASD organizations such as Building Services, Budget, Capital Planning, and Treasury as well as Human Resources, the City Clerk’s Office, Law, Office of the Police Monitor, Agenda Office, Communications and Public Information, Government Relations, Real Estate Services, and Labor Relations

Integrity Issues

Focus on issues related to fraud, waste, and abuse involving City resources as well as the effort to promote a culture of ethics through the Integrity Office including issues that present systemic risk and that affect “tone at the top”

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

To address this competency issue, OCA conducts a self-analysis to determine critical resource availability. Where OCA identifies a gap in expertise or availability, subject matter experts may be contracted, subject to available funding, to provide the competencies needed to complete specialized, critical, or time-sensitive projects. OCA considers the results of this self-analysis and the projected audit areas on the HPL to develop a skilled resource availability action plan to address horizon competency needs in a timely manner. This resource plan is multi-faceted in that competency must be viewed from at least three perspectives – the auditing profession as a whole, the audit entity, and the individual auditor.

The developmental initiatives identified in the skilled resource availability action plan focus on strengthening existing competencies and acquiring new skills through core training as well as providing training opportunities that are specific to City systems and functions. In addition, we plan to pursue specific expertise and competencies through the hiring process as existing staff retires or moves on to other opportunities. Last year, our developmental focus was to strengthen core audit skills and develop IT and financial audit competencies. Continuous improvement of core audit skills will always be a key part of the action plan.

This year, OCA has identified sustainability as a cross-cutting area of competency that impacts most City efforts and initiatives. Therefore, in the current action plan, we intend to achieve continuous improvement of our core audit competency and specific emphasis will be placed on developing a thorough understanding of the COSO Internal Control-Integrated Framework noted earlier. In addition, we will continue to develop our IT and financial audit competencies and we will begin to build or hire competencies related to sustainability concepts especially as they are applied in the City of Austin.

The skilled resource availability action plan identifies the four areas of key competency noted above and details our objective, core focus, and implementation strategy to achieve improvement in each area (see descriptions in Table 4 on the following page). This action plan will improve the capacity of OCA, and each individual auditor, to produce impactful audits and provide services to stakeholders as they are needed.

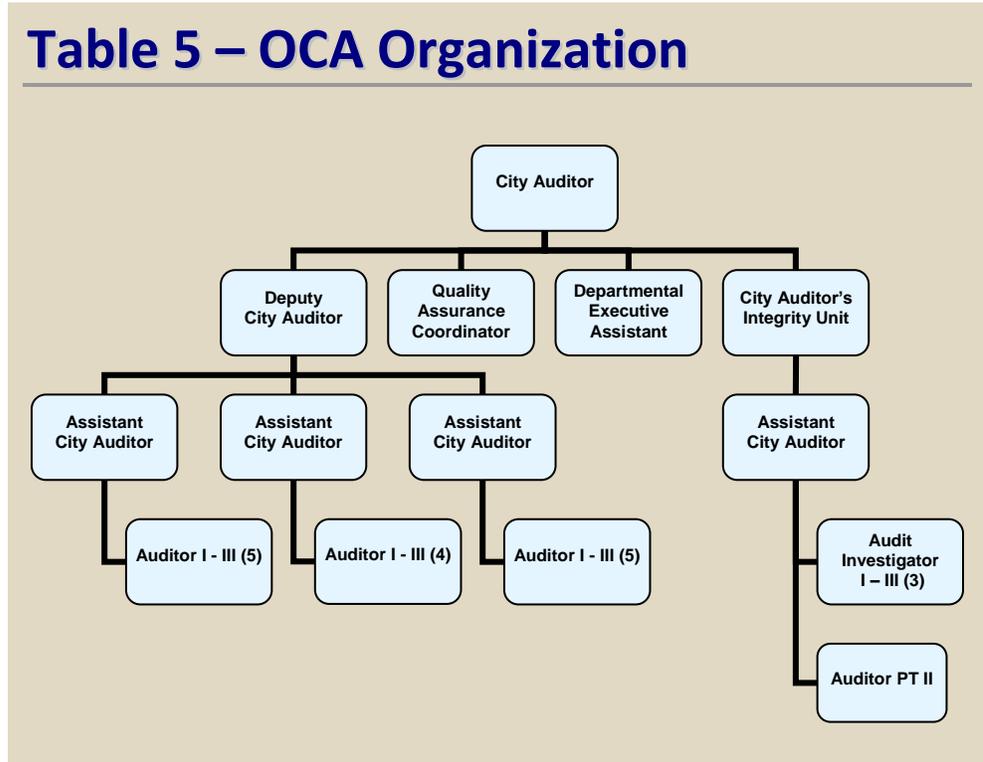
Table 4 – Skilled Resource Availability Action Plan

<p>CORE AUDIT COMPETENCE</p> <p>OBJECTIVE</p> <p>To ensure that OCA staff possesses the knowledge, skills, and other competencies needed to perform responsibilities as required by GAGAS</p> <p>CORE COMPETENCY FOCUS</p> <p>Audit methodologies</p> <hr/> <p>Work paper and evidence standards</p> <hr/> <p>Report writing</p> <hr/> <p>Communications</p> <p>IMPLEMENTATION STRATEGY</p> <p>Provide cost-effective core audit competency training on development plans</p> <hr/> <p>Provide training to develop project management skills to improve the efficiency, effectiveness, and cost benefit of audit projects</p> <hr/> <p>Require supervisory staff to hold audit certification</p> <hr/> <p>Training to enhance understanding of Council strategic priorities</p>	<p>IT AUDIT COMPETENCE</p> <p>OBJECTIVE</p> <p>To develop an IT audit capability to ensure that OCA maintains a collective ability to perform responsibilities related to IT systems especially with regard to critical infrastructure</p> <p>CORE COMPETENCY FOCUS</p> <p>Develop an IT audit capability that complies with CISA standards including the ability to identify and test system controls</p> <hr/> <p>Strengthen staff understanding of critical City IT systems</p> <p>IMPLEMENTATION STRATEGY</p> <p>Provide baseline IT training</p> <hr/> <p>Enhance training program to focus more on City IT systems</p> <hr/> <p>Identify OCA staff for development in areas of IT general controls, security, applications, and others</p> <hr/> <p>Require OCA IT staff to obtain CISA certification</p> <hr/> <p>When filling vacancies, pursue IT expertise</p>
<p>FINANCIAL AUDIT COMPETENCE</p> <p>OBJECTIVE</p> <p>To increase the financial audit capability to address financial risks and ensure that OCA maintains a collective ability to perform responsibilities as required by GAGAS</p> <p>CORE COMPETENCY FOCUS</p> <p>Develop a financial audit capability that addresses financial operation risks</p> <hr/> <p>Strengthen understanding of critical City financial systems</p> <p>IMPLEMENTATION STRATEGY</p> <p>Provide baseline financial audit training to all OCA staff</p> <hr/> <p>Enhance training program to focus on City financial systems</p> <hr/> <p>Identify OCA staff for development in the area of financial controls and risk</p> <hr/> <p>When filling vacancies, pursue financial audit expertise</p>	<p>SUSTAINABILITY COMPETENCE</p> <p>OBJECTIVE</p> <p>To ensure that OCA staff possesses the knowledge, skills, and other competencies needed to perform responsibilities related to sustainability efforts in furtherance of City of Austin goals and requirements</p> <p>CORE COMPETENCY FOCUS</p> <p>Develop a sustainability audit capability that addresses operation risks</p> <hr/> <p>Strengthen staff understanding of critical sustainability concepts especially related to City initiatives</p> <p>IMPLEMENTATION STRATEGY</p> <p>Provide baseline sustainability training to all OCA staff</p> <hr/> <p>Enhance training program to focus on City sustainability efforts and initiatives</p> <hr/> <p>Identify OCA staff for development in the area of sustainability</p> <hr/> <p>When filling vacancies, pursue sustainability expertise</p>

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 effectively and efficiently achieve the goals of the Plan, highly qualified resources are required. Currently, OCA is composed of two units, the audits unit and the investigations unit and we have recently added a position to address quality assurance and continuous improvement efforts (shown in Table 5).

Also, during FY 2011, OCA implemented an industry-recognized audit project management software system to enhance the management and documentation of audits which should assist in identifying, prioritizing, and tracking audit issues for future risk assessment purposes.

Table 5 – OCA Organization



IV. 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 thirty-five planned audit outputs, a 40 percent increase over what was budgeted for the previous year’s ASP. It allows for various contingencies during the audit year including deferral, cancellation, and carry-over projects into the subsequent year. The City Auditor is confident that this goal can be achieved through more precisely-scoped projects, a more concise reporting process, improved competency and time management practices, and the utilization of the new CCH® TeamMate audit project management software.

The HPL identifies 126 probable project areas for horizon years 2013-2016. In addition, specific projects have been identified to serve as a substitute for any project or projects that are moved from the ASP list as noted above.

OFFICE OF THE CITY AUDITOR

FISCAL YEAR 2012 AUDIT SERVICE PLAN PROJECTS

Project Number	Project	Rationale	Est. Hours
Community Impact Programs			
1	Affordable Housing Funding	Evaluate if affordable housing funds are being optimized	750
2	Austin Energy (AE) – Low Income Customer Assistance Assessment	Evaluate the funding and program structure for low income assistance program(s) specifically in light of potential rate changes	500
3	AE – Rate Case	Review of Cost Study to best practices or review of rate structure	1,000
4	Community Development Commission	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	400
5	Neighborhood Assistance Program	Evaluate the program for effectiveness related to its mission, objectives, and performance targets	250
Contract/Grants Monitoring			
6	American Recovery and Reinvestment Act (ARRA) Monitoring and Update	Evaluate oversight efforts of the City's federal stimulus (ARRA) funding and test compliance with the Act's requirements	750
7	Follow-up Audit of Cemetery Contract Review	Select and follow-up on high-risk recommendations from the Cemetery Contract Review project	250
8	Grant and Contract Audits	Evaluate if selected grants and sub-recipient contracts are in compliance with legal, regulatory, and contractual requirements as well as identify any risk and control issues with existing contract templates	1,000
9	Management Oversight of the South Texas Project (STP)	Evaluate AE's management controls and quality assurance process in place for proper oversight of the STP Nuclear Operating Company as well as identify any key risks and key controls to ensure compliance with legal and regulatory requirements for the safe, efficient, and effective operation of the plant	500
10	Review of ARAMARK Financial Statement Reporting	Evaluate if ARAMARK financial statement reporting provides a reasonable assurance of financial condition	750
11	Water Treatment Plant 4	Placeholder for project(s) related to Water Treatment Plant 4	1,000
Critical Infrastructure Systems			
12	Customer Care and Billing, Part 3	Post-implementation evaluation of billing system effectiveness and efficiency with regard to planned objectives	750
13	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)	1,200
14	IT – Technology Planning	Evaluate the CTM governance and planning structure for compliance with IT best practices and standards (including ISACA, NIST, ITEL, and GTAGs)	1,000
15	IT – Windows Active Directory	Evaluate key risks and controls related to Active Directory security management	1,000
Economic Initiatives			
16	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
17	Emergency Medical Services (EMS) Billing Practices	Evaluate if Austin/Travis County EMS is collecting what it is entitled to collect	750
18	Follow-up – Revenue Projects	Select and follow-up on high-risk recommendations from the Gas Franchise Fee, Texas Gas Service Franchise Fee, Telecommunications Access Line Fees (Phases I and II), and Time Warner Cable Television Franchise Fee Audits (Part I and II) projects	500
19	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	600
20	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
21	Pension Program	Evaluate the City of Austin Employees' Retirement System (COA ERS) pension process related to City operations for withholding and remittance in accordance with legal and regulatory requirements and policies (NOTE: May require use of external subject matter expert (SME))	750

OFFICE OF THE CITY AUDITOR

FISCAL YEAR 2012 AUDIT SERVICE PLAN PROJECTS (page 2 of 2)

Project Number	Project	Rationale	Est. Hours
22	Procure to Pay Process	Evaluate the process to identify key risks, key controls, and any gaps	1,000
23	Real Estate Asset Management	Evaluate the management of the City's real estate to determine if the property is effectively managed and safeguarded	1,000
Integrity Issues			
24	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
Public Safety			
25	Austin Fire Department (AFD) – Condition Assessment of Apparatus	Evaluate controls related to AFD apparatus maintenance, replacement, and procurement to include reserves, logistics, specifications, and strategy	1,000
26	Austin Police Department (APD) – Crime Camera Policy Compliance	Evaluate APD compliance with policies related to the crime camera system	750
27	APD – Materials Management Section Handling and Disposition of Evidence Items	Conduct an audit of evidence items handled by the materials management section to ensure proper accounting and disposition	750
28	Citywide Worker Safety and Training – Public Safety Departments	Assess the adequacy of safety management systems designed to prevent on-the-job injuries	750
Support Services			
29	Boards and Commissions Risk Assessment: FY 2012	Conduct a risk assessment of selected Boards and Commissions	250
30	Citywide Records Management and Retention Initiative	Review proposed changes to Citywide records management and retention policies and procedures and evaluate the risks related to operations and cost	750
31	Human Resources – Recruiting and Hiring Process	Evaluate recruiting, hiring, vacancy management, governance, policies, procedures, and processes as well as their implementation	1,000
Sustainability/Environmental Issues			
32	AE – Conservation Rebate Processes	Evaluate controls over AE rebates provided to individual customers and businesses	350
33	Facility Maintenance Assessment	Evaluate major facility maintenance schedules and compliance with applicable laws, regulations, policies, and procedures	750
34	Follow-up Audit of Austin Water Utility Water Loss	Select and follow-up on high-risk recommendations from the Austin Water Utility Water Loss project	500
35	Forestry Management	Evaluate tree management and risk mitigation in the City to include coordination with other City departments that perform similar functions	750
36	Solid Waste Advisory Commission	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	400
OCA Continuous Improvement			
37	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
38	Annual Strategic Audit Plan	Risk-based horizon plan identifying audit and non-audit projects and resources needed to perform for the current and future years	500
39	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 2011 to complete reporting and paperwork tasks	550
40	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
41	Implementation of New 2011 - 2012 Yellow Book Standards	Implementation of new 2011 - 2012 Yellow Book Standards	300
42	Peer Review – FY 2012	Assistance for review conducted by external team to determine if OCA is compliant with Generally Accepted Government Auditing Standards (GAGAS)	300
43	Quality Control and Assurance Team	Annual quality reviews conducted in-house as required by GAGAS	300
44	TeamMate – Team Central Implementation	Implementation of Team Central module of TeamMate audit project management software system	250
Total Hours			34,000

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FISCAL YEAR 2013-2016 HORIZON PROJECTS LIST

Project Number	Project	Rationale	Est. Hours
Community Impact Programs			
1	Austin Energy (AE) – Disconnect Policy	Evaluate the disconnect policy related to compliance and consistency in application	750
2	Development Project Review Process	Evaluate the City of Austin's approach to development project reviews especially related to timing issues and number of reviews	1,000
3	Follow-up Audit of 311 Customer Service Initiative	Select and follow-up on high-risk recommendations from the 311 Customer Service Initiative project	500
4	Follow-up Audit of One Stop Shop	Select and follow-up on high-risk recommendations from the One Stop Shop project	500
5	Municipal Court – Service Delivery	Evaluate the Municipal Court for effectiveness and efficiency related to service delivery	1,000
6	Parks and Recreation Department Facility Utilization and Fee Structure	Evaluate park utilization, fees, and costs for effectiveness and efficiency related to service delivery	1,200
7	Staffing Analysis – Administration, Monitoring, and Control	Evaluate staffing for effectiveness in managing and controlling financial and administrative roles, processes, procedures, and remediation as well as institutionalizing knowledge	1,200
8	Staffing Analysis – Health and Human Services (HHS) Department	Conduct a benchmark study evaluating HHS staffing in similar cities/departments and service delivery impacts especially related to planning and evaluation	1,200
9	Staffing Analysis – Parks and Recreation Department (PARD)	Conduct a benchmark study evaluating PARD staffing in similar cities/departments and service delivery impacts especially related to maintaining park land and programs	1,200
10	Staffing Analysis – Planning and Development Review (PDR) Department	Conduct a benchmark study evaluating PDR staffing in similar cities/departments and service delivery impacts	1,200
Contract/Grants Monitoring			
11	Benchmark Study – Health and Human Services Funding	Conduct a study to determine if HHS is optimizing available grant funding to meet City objectives	1,000
12	Contract Audit Projects	Audit contracts of identified high-risk areas (NOTE: Estimate multiple projects)	2,000
13	Contracts – Rail Construction	Evaluate potential rail construction issues especially related to billing practices	1,000
14	Contracts – Tenant Management ^	Evaluate the management of City tenant contract agreements for compliance with terms and the application of market-based rental amounts	750
15	Contracts – Time Warner Cable	Evaluate the administration of the Time Warner Cable contract for the provision of broadband service to City facilities including the security of information	750
16	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
17	Economic Growth and Redevelopment Services Office (EGRSO) – Art in Public Places (AIPP) Ordinance	Evaluate the AIPP Ordinance for effectiveness and efficiency including compliance with repair provisions	750
18	EGRSO – 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
19	Follow-up Audit of Citywide Contract Management	Select and follow-up on high-risk recommendations from the Citywide Contract Management project	500
20	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
21	Homeland Security – Grant Funding for Protection of Critical Infrastructure	Evaluate whether the City is optimizing grant funding related to homeland security purposes	1,000
22	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)	2,000
Critical Infrastructure Systems			
23	Follow-up Audit of AFS3 Data Reliability	Select and follow-up on high-risk recommendations from the AFS3 Data Reliability project	500
24	Follow-up Audit of Austin Water Utility SCADA System	Select and follow-up on high-risk recommendations from the Austin Water Utility SCADA System project	500

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FISCAL YEAR 2013-2016 HORIZON PROJECTS LIST (page 2 of 6)

Project Number	Project	Rationale	Est. Hours
25	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
26	IT – Change Management II *	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	750
27	IT – Data Center Operations I *	Evaluate the management of database operations as compared to best practices	1,000
28	IT – Data Center Operations II *	Evaluate the management of database operations as compared to best practices	750
29	IT – Data Center Physical Security	Evaluate the Data Center as compared to best practices	1,200
30	IT – Functionality	Evaluate if the functionality of selected IT systems provides intended results for stakeholders	1,000
31	IT – Identity and Access Risk II *	Evaluate the management of the identity and access process by comparing to best practices including the effectiveness and efficiency of the provisioning, modification, termination, enforcement, and risk mitigation processes	750
32	IT – Identity and Access Risk III *	Evaluate the management of the identity and access process by comparing to best practices including the effectiveness and efficiency of the provisioning, modification, termination, enforcement, and risk mitigation processes	750
33	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
34	IT – Maximo	Evaluate the performance, accuracy, and availability of the asset management system	1,000
35	IT – Network	Evaluate the management of the network as compared to best practices	1,000
36	IT – Privacy	Evaluate roles and responsibilities and the privacy management process by comparing to best practices including the privacy management maturity model, process effectiveness and efficiency, and controls and risks	1,000
37	IT – Security Configuration Management: Applications	Evaluate management to best practices	750
38	IT – Security Configuration Management: Networks – Databases	Evaluate management to best practices	750
39	IT – Security Configuration Management: Networks I	Evaluate management to best practices	750
40	IT – Security Configuration Management: Networks II	Evaluate management to best practices	750
41	IT – Security Configuration Management: Operating Systems	Evaluate management to best practices	750
42	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
43	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
44	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 Microsoft licensing agreements	1,000
45	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
46	IT – Threat/Vulnerabilities Audit I *	Evaluate roles and responsibilities and the vulnerability life cycle by comparing to best practices and evaluate its effectiveness in identifying, assessing, prioritizing, and remediating risk	750
47	IT – Threat/Vulnerabilities Audit II *	Evaluate roles and responsibilities and the vulnerability life cycle by comparing to best practices and evaluate its effectiveness in identifying, assessing, prioritizing, and remediating risk	750

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FISCAL YEAR 2013-2016 HORIZON PROJECTS LIST (page 3 of 6)

Project Number	Project	Rationale	Est. Hours
48	IT – Threat/Vulnerabilities Audit III *	Evaluate roles and responsibilities and the vulnerability life cycle by comparing to best practices and evaluate its effectiveness in identifying, assessing, prioritizing, and remediating risk	750
49	IT – Vendor Management	Evaluate the management of vendors as compared to best practices	750
50	IT – Wireless: Applications	Evaluate the management of wireless as compared to best practices	1,000
51	IT – Wireless: Network	Evaluate the management of wireless as compared to best practices	1,000
52	IT – Wireless: Security	Evaluate the management of wireless as compared to best practices	1,000
Economic Initiatives			
53	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
54	Enterprise Department Rates ^	Evaluate City of Austin rates with utility rates in peer cities for both electric and water utilities	500
55	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
56	Bond Funding	Evaluate the process to ensure approved bond funds are used to achieve intended results	1,000
57	Budget – Sustainability	Evaluate the structure of the City budget to identify key risks to funding sources necessary to meet expected service levels	1,000
58	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
59	Cash Management Process	Evaluate the cash management process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
60	Citywide Fee Structure Review Process	Evaluate if fees are assessed and collected in accordance with City policy	1,200
61	Citywide Overtime Pay	Evaluate departments with high overtime expenditures and the key risks and key controls in those departments	1,000
62	Contract Administration Process	Evaluate the contract administration and management process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	1,000
63	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
64	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
65	Encumbrances Process	Evaluate the encumbrance process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
66	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
67	Fixed Assets Process	Evaluate the fixed asset process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
68	Follow-up Audit of City of Austin Taxicab Permitting Process	Select and follow-up on high-risk recommendations from the City of Austin Taxicab Permitting Process project	500
69	Follow-up Audit of Competitive and Sole Source Purchasing ^	Select and follow-up on high-risk recommendations from the Competitive and Sole Source Purchasing project	500
70	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
71	Inventory	Evaluate the inventory process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	1,000
72	Payroll	Evaluate the payroll process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750

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FISCAL YEAR 2013-2016 HORIZON PROJECTS LIST (page 4 of 6)

Project Number	Project	Rationale	Est. Hours
73	Pension Program II	Assess the pension and investment processes for the three City of Austin pension systems to identify risk exposures with regard to laws, regulations, internal controls, and best practices that may need additional evaluation (NOTE: May require use of external subject matter expert (SME))	1,000
74	Pension Program III	Assess the pension and investment processes for the three City of Austin pension systems to identify risk exposures with regard to laws, regulations, internal controls, and best practices that may need additional evaluation (NOTE: May require use of external SME)	1,000
75	Procard	Evaluate the procard process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	1,000
76	Procure to Pay Process II	Evaluate the procure to pay process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	500
77	Projects and Grants Process	Evaluate the projects and grants process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	1,000
78	Property Appraisal Process	Evaluate the property appraisal process to ensure appraisals (residential and commercial) are reasonable and conform to appropriate standards	1,200
79	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
80	Timekeeping	Evaluate the timekeeping process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
81	Utility Fund Transfers	Evaluate enterprise department transfers other than the General Fund transfer	1,200
Integrity Issues			
82	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
83	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
Public Safety			
84	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	1,200
85	Austin Police Department (APD) – Forensics Laboratory	Evaluate APD forensics lab compliance with accreditation standards specific to narcotics testing	500
86	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
87	APD – Scheduled Court Appearances	Evaluate the court appearance scheduling process for sworn staff for effectiveness and efficiency as well as to identify key risks and key controls	750
88	Construction Safety – Rest Breaks	Evaluate City inspections of construction safety practices for compliance with applicable requirements including providing rest breaks	750
89	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
90	Patron Safety at City Facilities	Evaluate safety conditions at City public facilities by comparing to best practices including key risks and key controls	1,200
91	Personal Vehicle Use	Assess citywide compliance with policy requirements related to employee use of personal vehicles for conducting City business	500
92	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
93	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
94	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
95	Effective Signage	Evaluate the safety and management of street signs as compared to best practices	750

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FISCAL YEAR 2013-2016 HORIZON PROJECTS LIST (page 5 of 6)

Project Number	Project	Rationale	Est. Hours
96	Training and Recruiting – AFD	Evaluate the effectiveness and efficiency of the types, content, and methods of training provided	1,000
97	Training and Recruiting – APD	Evaluate the effectiveness and efficiency of the types, content, and methods of training provided	1,000
98	Training and Recruiting – EMS	Evaluate the effectiveness and efficiency of the types, content, and methods of training provided	1,000
Support Services			
99	AE – Hedge Transactions	Evaluate the management of hedge transactions as compared to best practices	1,000
100	Aviation – Compliance with Federal Regulations	Evaluate selected requirements for compliance with applicable laws, regulations, and policies	1,000
101	City Boards and Commissions – Costs	Review the cost study of Boards and Commissions for reasonableness	500
102	City Coordination in the Right-of-Way	Evaluate City coordination efforts in the Right-of-Way as compared to best practices	1,000
103	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
104	Fleet – Vehicle Repair	Evaluate the responsiveness, effectiveness, and efficiency of vehicle repairs conducted by Fleet Services	1,200
105	Human Resources (HR) – Competency	Evaluate the process to ensure that newly hired staff and transfers meet minimum competency requirements	750
106	HR – Governance Structure	Evaluate the HR governance structure (centralized versus departmental approach) and the consistency with which personnel actions are applied	1,200
107	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 and test for exceptions	1,200
108	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
109	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
110	HR – Wage and Labor Law Compliance	Evaluate whether the City is in compliance with wage and labor laws	750
111	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
112	Quality Assurance Review – Selected Internal Audit Group	Quality Assurance review of a selected Internal Audit Group to determine if it is following appropriate standards (NOTE: Estimate multiple projects)	1,000
Sustainability/Environmental Issues			
113	Austin Water Utility (AWU) – Reclaimed Water Program	Evaluate the management of the reclaimed water program as compared to best practices	1,000
114	Electric Reliability Council of Texas (ERCOT) Trading	Evaluate the Renewable Energy Credit Trading Program for compliance with legal and regulatory requirements	1,000
115	Follow-up Audit of Alternative Fuel Vehicles	Select and follow-up on high-risk recommendations from the Alternative Fuel Vehicles project	500
116	Follow-up Audit of Hazardous Material Waste Disposal	Select and follow-up on high-risk recommendations from the Hazardous Material Waste Disposal project	750
117	Green IT	Evaluate whether the Communications and Technology Management (CTM) department is complying with green and sustainability best practices	750
118	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
119	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

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FISCAL YEAR 2013-2016 HORIZON PROJECTS LIST (page 6 of 6)

Project Number	Project	Rationale	Est. Hours
120	Parking Management	Evaluate City efforts in parking management as compared to best practices	1,000
121	Public Works – Engineering and Design Services	Evaluate if services are provided to customer departments in accordance with policies and procedures and if staff have the required competencies to ensure that quality services are provided to customers	1,200
122	Risk Assessment – Building Services	Conduct an assessment to identify and prioritize risk exposures that may require further evaluation	1,000
123	Austin Resource Recovery – Zero Waste I *	Evaluate if the City's zero waste efforts are meeting established goals	1,000
124	Austin Resource Recovery – Zero Waste II *	Evaluate if the City's zero waste efforts are meeting established goals	750
125	Austin Resource Recovery – Zero Waste III *	Evaluate if the City's zero waste efforts are meeting established goals	750
126	Water Planning Accuracy	Evaluate the management of water planning and calculations as compared to best practices	750
Total Hours			126,000

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