



City of Austin

FY 2013-2017 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 Members



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.

Office of the City Auditor



*Kenneth J. Mory
City Auditor*

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September 2012



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FY 2013-2017 STRATEGIC AUDIT PLAN

Mayor and Council,

I am pleased to present this Strategic Audit Plan for FY 2013-2017.

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 2013-2017 Strategic Audit Plan (Plan) as approved by the Council’s Audit and Finance Committee (AFC) on September 26, 2012. The Plan identifies the scope and objective of each audit the City Auditor intends to conduct.

Additionally, Austin City Code, Title 2, Chapter 2-3, Section 2-3-7 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 2013 Audit Service Plan (ASP) and a Horizon Projects List (HPL) for FY 2014-2017. 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.

In accordance with 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. 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

I. 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 which has navigated through recent economic challenges and emerged relatively unscathed. 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. Equity issues are another key challenge as we seek to promote prosperity and opportunity for all. Also, in the coming election, our citizens will vote whether to fundamentally change the Council's governing model which could impact operations in ways yet to be determined.

From a national and global perspective, the Great Recession, 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. Also, the increasing 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 refocused both management and audit entities on controls. This environment poses significant challenges to audit entities and 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 risk over longer-term horizons.

Longer-term, horizon risk issues are those that are having actual impacts in other entities and locations. Those issues 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 horizon, or actual, threats in a very short space of time.

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

As we focus our work on controls, OCA utilizes a recognized, best practice framework¹ 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.

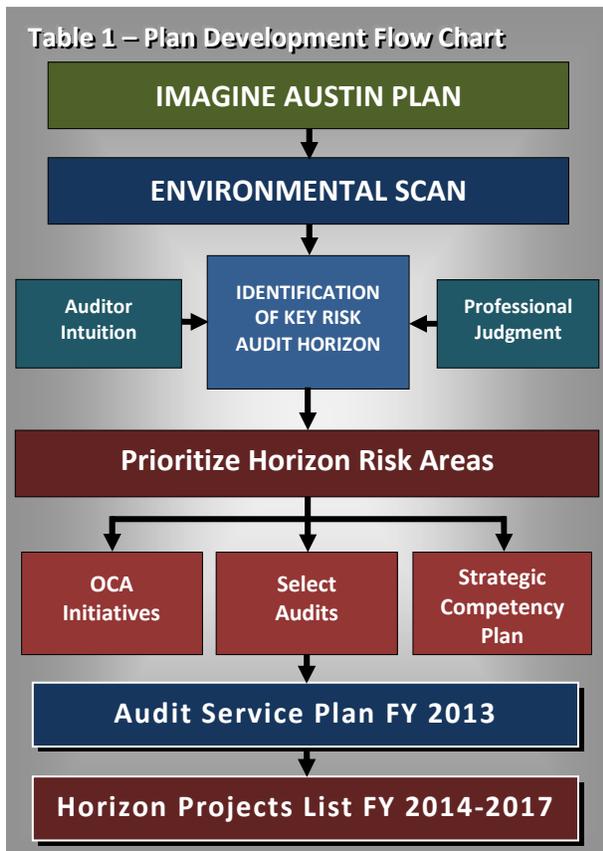
¹ The Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control-Integrated Framework underlies the requirements of these mandates

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 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 Table 1 below), OCA identifies a multi-year risk horizon by conducting an environmental scan of internal and external sources. OCA then 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. We also identify needed competencies based on this Plan in order to align and develop staff knowledge and expertise for projects that will likely be conducted in the current and coming years.

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 including an environmental scan considering 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 on the next page).

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.

B. 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

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	Economic conditions and governance impacts	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	Contract and grant risks	Federal funding risks related to oversight and reporting	Homeland Security risks
	Input from OCA staff	Security risks	City's retirement system and pension fund risk	Sustainability risks
		Customer service risks		Health care risks
				Customer service and innovation risks

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 projects included on the ASP are selected within these parameters and include consideration of 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 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 Table 3 on the next page) as well as the types of projects to be performed. 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 highest-ranked projects within each audit category and develops estimates for the total number of hours needed to complete each project, then considers staff expertise and

Table 3 – OCA Initiative Areas

PUBLIC SAFETY

Focus on the citizen public safety and 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 Austin Energy (AE), Austin Resource Recovery (ARR), Austin Water Utility (AWU), Code Compliance, Health and Human Services (HHS), and Parks and Recreation (PARD)

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, PARD, Economic Growth and Redevelopment Services, Planning and Development Review, Small and Minority Business Resources, Public Works, and Transportation

CRITICAL INFRASTRUCTURE SYSTEMS

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

ENVIRONMENTAL PROGRAMS

Focus on programs and departments directly affecting 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 PARD

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

CONTRACTS/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, PARD, the Convention Center, Purchasing, Aviation, and Contract 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"

SUSTAINABILITY CONCEPTS

We intend to incorporate sustainability concepts in our work where applicable across the City organization

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). OCA builds the initial proposed Plan within these resource parameters.

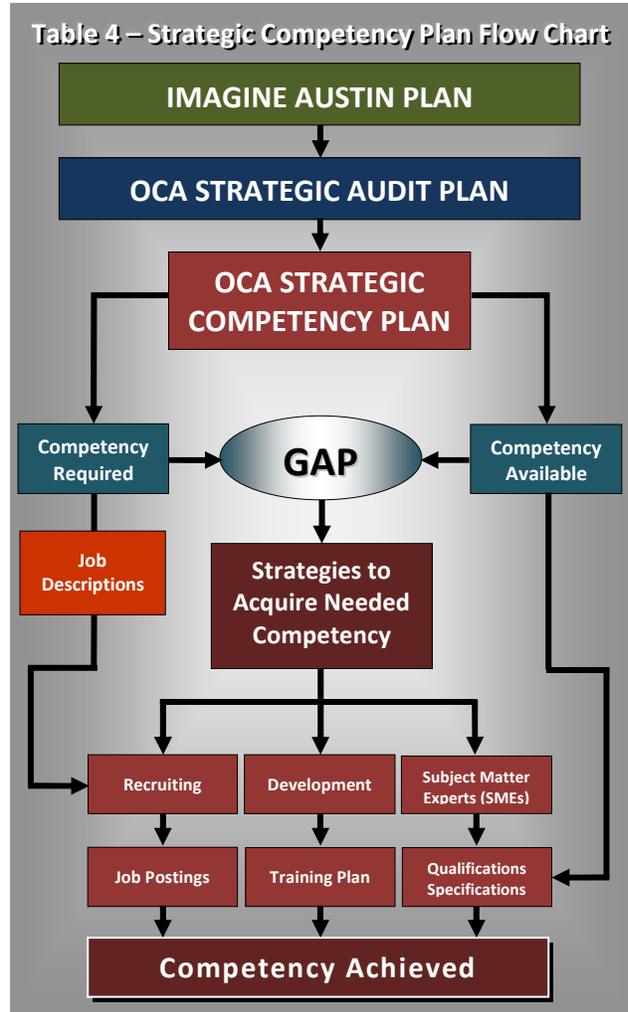
C. Strategic Competency Plan

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. 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.

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 entity and every audit – each one is different and each 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. 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 employ strategies to obtain that competency through recruiting efforts, developing current staff, or hiring subject matter experts (SMEs).



Subject to available funding, these identified competency need areas will drive changes to our job descriptions and postings, determine individual and office-wide training plans, and dictate specifications in the requests for qualifications for SMEs who can provide the competencies needed to complete specialized, critical, or time-sensitive projects (see Table 4 above). 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 six 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.

TABLE 5 – OCA Strategic Competency Plan

	KEY COMPETENCY AREAS					
	Core	Construction	Cyber Security	Financial	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
To increase audit capability to address specific risk areas		X	X	X	X	X
COMPETENCY FOCUS						
Audit Methodologies (including root cause analysis, internal controls, and data analysis)	X	X	X	X	X	X
Evidence standards	X					
Communications (including interviewing and report writing)	X					
Project management	X					
Develop audit capabilities that comply with applicable standards and address operational and strategic risks	X	X	X	X	X	X
Strengthen staff insight of critical risk areas and understanding of key City systems		X	X	X	X	X
IMPLEMENTATION STRATEGY						
Require supervisory staff and above to hold relevant audit certification	X					
Provide cost-effective core audit competency training	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
Provide cost-effective baseline and advanced training in critical risk areas and City priorities		X	X	X	X	X
Encourage CISA certification			X			

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 action plan and we plan for staff to achieve a thorough understanding of the COSO Internal Control-Integrated Framework noted earlier. In addition, OCA seeks to develop SME skills through specialized training as well as through the recruiting and hiring process. Last year, our developmental focus was to strengthen core audit skills and develop IT, financial, and sustainability audit competencies and we will continue to develop these skills and concepts needed to achieve our current and horizon audit plan.

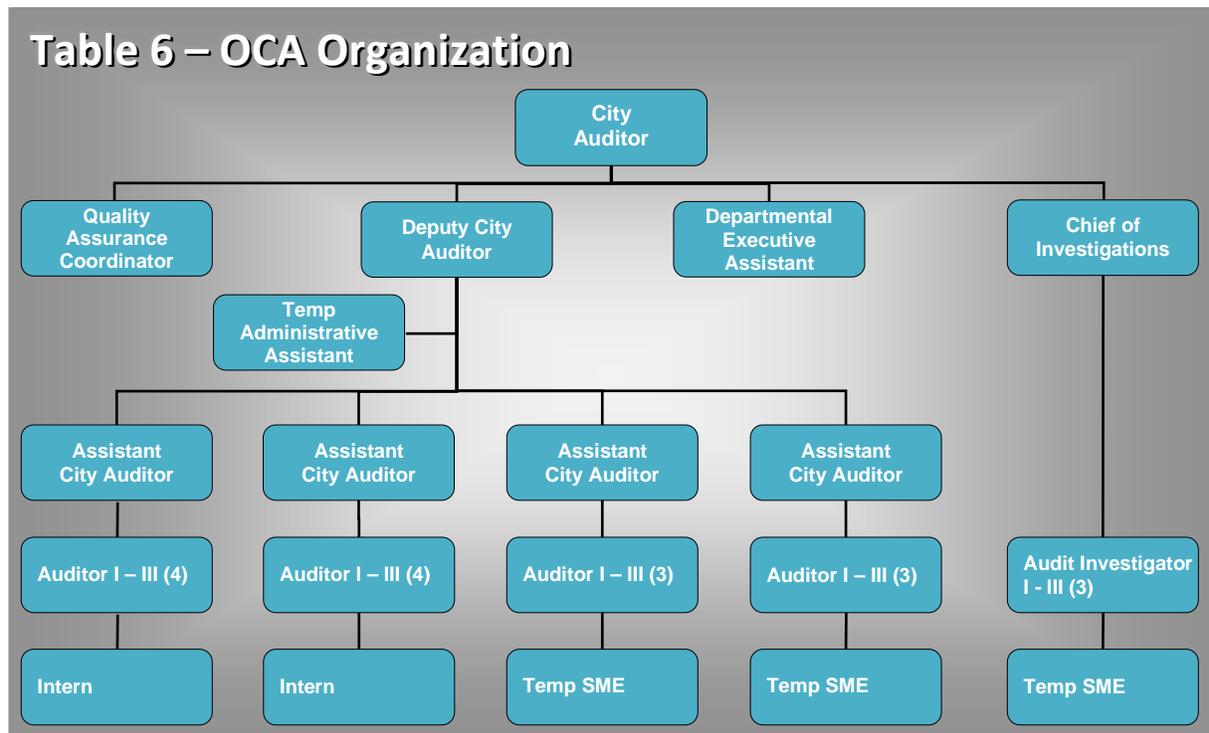
The City Auditor ensures that the organizational structure, developmental initiatives, and programs are congruent with what is required to effectively and efficiently achieve planned objectives. To effectively and efficiently achieve the goals of the Plan, highly qualified resources are required. Currently, OCA is composed of two units, the audits unit and the investigations unit and we recently hired a dedicated staff member

to address quality assurance and continuous improvement efforts (shown in Table 6 below).

III. 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-eight planned audit outputs, an approximate 9 percent increase over what was planned 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 precisely-scoped projects, a concise reporting process, improved competency and time management practices, and the utilization of the CCH® TeamMate audit project management software.

This year, the Plan includes a Priority Replacement Projects List that identifies thirteen projects that will be considered first in the event that any of the ASP projects are deferred. The HPL identifies 176 probable project areas for horizon years 2014-2017.



OFFICE OF THE CITY AUDITOR

FISCAL YEAR 2013 AUDIT SERVICE PLAN PROJECTS

Project Number	Project	Rationale	Est. Hours
Public Safety			
1	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	1,000
2-C	Austin Police Department (APD) – Crime Camera Policy Compliance	Evaluate APD compliance with policies related to the crime camera system	400
3-D	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
4	Citizen Safety at City Facilities	Evaluate safety conditions at City public facilities by comparing to best practices including key risks and key controls	750
5-C	Citywide Worker Safety and Training – Public Safety Dept. (Report 1 of 2)	Assess the adequacy of safety management systems designed to prevent on-the-job injuries	250
6-C	Citywide Worker Safety and Training – Public Safety Dept. (Report 2 of 2)	Assess the adequacy of safety management systems designed to prevent on-the-job injuries	250
Community Impact Programs			
7	Animal 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
8	Customer Service – Austin Energy (AE) Customer Care	Evaluate customer satisfaction with the level of service provided by AE Customer Care staff and benchmark service levels against other entities providing similar services	750
9	Follow-up Audit of 311 Customer Service Initiative	Select and follow-up on high-risk recommendations from the 311 Customer Service Initiative project	500
10	Follow-up Audit of Historic Landmark Commission	Select and follow-up on high-risk recommendations from the Historic Landmark Commission Audit	400
11	Mid-year Program Changes	Evaluate mid-year changes to youth and senior programs for accountability and transparency	750
12	Single Member Districts (if needed)	Conduct work necessary to comply with requirements of the prospective implementation of a City Council single member district governance model	1,500
Critical Infrastructure Systems			
13-D	Customer Care and Billing – Rate Implementation	Evaluate implementation of new electric rates as of March 2013	750
14-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)	600
15	IT – e-Government: AustinGO	Evaluate customer satisfaction with the AustinGO (website) project and benchmark service levels against other entities providing similar services	750
16	IT – Security: Remote Access	Evaluate management to best practices especially as related to systems that allow remote access to sensitive data	750
17	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
18-C	IT – Technology Planning	Evaluate the CTM governance and planning structure for compliance with IT best practices and standards (including ISACA, NIST, ITEL, and GTAGs)	600
Environmental Issues			
19-C	AE – Conservation Rebate Processes	Evaluate controls over AE rebates provided to individual customers and businesses	300
20	AE – Weatherization Projects	Evaluate the management of the weatherization program as compared to best practices and test results for effectiveness	750
21	Austin Resource Recovery (ARR) – Zero Waste I	Evaluate if the City's zero waste efforts are measurable, achievable, and meeting established goals	1,000
22	Follow-up Audit of Alternative Fuel Vehicles	Select and follow-up on high-risk recommendations from the Alternative Fuel Vehicles project	500
Economic Initiatives			
23	AE – Chiller Districts	Conduct a comprehensive review of AE chiller districts including cost effectiveness as compared to revenue	1,000

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FISCAL YEAR 2013 AUDIT SERVICE PLAN PROJECTS (page 2 of 2)

Project Number	Project	Rationale	Est. Hours
24	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
25-C	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
26-C	Pension Program	Determine if contributions to City of Austin pension funds have been properly calculated and applied in compliance with applicable requirements (NOTE: Will involve use of external subject matter expert (SME))	500
27-C	Procure to Pay Process	Evaluate the process to identify key risks, key controls, and any gaps	500
28-C	Real Estate Asset Management	Evaluate the management of the City's real estate to determine if the property is effectively managed and safeguarded	700
Contract/Grants Monitoring			
29	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	750
30	Contracts – Housing	Evaluate if selected contracts are in compliance with legal, regulatory, and contractual requirements	750
31	Contracts – Tenant Management	Evaluate the management of City tenant contract agreements for compliance with terms and the application of market-based rental amounts	750
32	Follow-up Audit of Citywide Contract Management	Select and follow-up on high-risk recommendations from the Citywide Contract Management project	400
33	Homeland Security – Grant Funding for Protection of Critical Infrastructure	Evaluate whether the City is optimizing grant funding related to homeland security purposes	750
34-C	Water Treatment Plant 4	Complete FY 12 audit of Water Treatment Plant 4	500
Support Services			
35	Fleet – Vehicle Repair	Evaluate the responsiveness, effectiveness, and efficiency of vehicle repairs conducted by Fleet Services	750
36	Human Resources (HR) – Fitness-for-Duty Requirements	Evaluate the management of the City's fitness-for-duty 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
37-D	HR – Recruiting and Hiring Process	Evaluate recruiting, hiring, vacancy management, governance, policies, procedures, and processes as well as their implementation	1,000
38	Quality Assurance Review	Review of quality assurance functions to determine if they are following appropriate standards	400
Integrity Issues			
39	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			
40	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
41	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
42	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 2012 to complete reporting and paperwork tasks	250
43	Council Special Requests	Assistance or limited-scope audit requests from Council and City management related to information provision or verification	1,000
44	Quality Control and Assurance	Quality reviews conducted in-house as required by GAGAS	800
45	Special Projects	Conduct internal special projects including responses to exposure drafts, developing training and other continuous improvement opportunities as needed	1,000
46	TeamMate Projects	Implementation of TeamMate audit project management software system updates and modules	250
Total Hours			35,000

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FISCAL YEAR 2013 PRIORITY REPLACEMENT PROJECTS LIST

Project Number	Project	Rationale	Est. Hours
Public Safety			
1	Wastewater – Public Safety Risks	Evaluate the operation and reliability of wastewater equipment to include environmental and public safety impacts	1,000
Community Impact Programs			
2	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
3	Parkland Dedication Audit	Evaluate high risk issues related to the parkland dedication process	1,000
4	Short-term Rental – Compliance	Evaluate whether practices advertised on home rental websites are in compliance with applicable laws and regulations	750
5	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	500
Critical Infrastructure Systems			
6	Customer Care and Billing – Rate Implementation	Evaluate implementation of new water rates as of June 2013	750
Environmental Issues			
7	Austin Water Utility (AWU) – Reclaimed Water Program	Evaluate the management of the reclaimed water program as compared to best practices	1,000
8-D	Facility Maintenance Assessment	Evaluate major facility maintenance schedules and compliance with applicable laws, regulations, policies, procedures, and best practices	750
9	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
Economic Initiatives			
10	Enterprise Department Rates	Evaluate City of Austin rates with rates in peer cities	500
Contract/Grants Monitoring			
11	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
Support Services			
12	Human Resources (HR) – Competency for Key Support Positions	Evaluate key position groups to ensure that staff meets competency requirements (NOTE: Estimate multiple projects)	3,000
13	HR – Governance Structure	Evaluate the HR governance structure (centralized versus departmental approach) and the consistency with which personnel actions are applied	1,200
Total Hours			13,400

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FISCAL YEAR 2014-2017 HORIZON PROJECTS LIST

Project Number	Project	Rationale	Est. Hours
Public Safety			
1-D	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
2	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
3	APD – Forensics Laboratory	Evaluate APD forensics lab compliance with accreditation standards specific to narcotics testing	500
4	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
5	Construction Safety – Rest Breaks	Evaluate City inspections of construction safety practices for compliance with applicable requirements including providing rest breaks	750
6	Effective Signage	Evaluate the safety and management of street signs as compared to best practices	750
7	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
8	Follow-up Audit of APD Evidence Section Security	Select and follow-up on high-risk recommendations from the APD Evidence Section Security Audit	500
9	Power Availability	Evaluate safety impacts and preparedness related to interruptions in power availability	750
10	Public Safety – APD Utilization Study	Identify and prioritize high-risk areas from the APD utilization study that may require further evaluation	1,200
11	Public Safety – Fire Hydrants	Evaluate the operation and reliability of fire hydrant equipment compared to best practices	750
12	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
13	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
14	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
15	Training and Recruiting – AFD	Evaluate the effectiveness and efficiency of the types, content, and methods of training provided	1,000
16	Training and Recruiting – APD	Evaluate the effectiveness and efficiency of the types, content, and methods of training provided	1,000
17	Training and Recruiting – EMS	Evaluate the effectiveness and efficiency of the types, content, and methods of training provided	1,000
18	Wildfire Mitigation Preparedness	Evaluate the management of wildfire mitigation preparedness and planning as compared to best practices	750
Community Impact Programs			
19	Austin Energy (AE) – Disconnect Policy	Evaluate the disconnect policy related to compliance and consistency in application	750
20	AE – Governance Model	Determine whether the Austin Energy governance model is in compliance with municipal and industry best practices	750
21	Affordable Housing – Inventory	Evaluate whether the Neighborhood Housing and Community Development Department's inventory management of affordable housing properties is in compliance with legal and regulatory requirements, policies, and best practices	500
22	Affordable Housing – Portfolio Management	Evaluate whether the Neighborhood Housing and Community Development Department's portfolio management optimizes the use of resources	750
23	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
24	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
25	Customer Service – Innovation	Evaluate if the City is providing best practice access to services and information in an effective and efficient manner	1,000
26	Development Project Review Process	Evaluate the City of Austin's approach to development project reviews especially related to timing issues and workload	1,000

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Project Number	Project	Rationale	Est. Hours
27	Follow-up Audit of Affordable Housing	Select and follow-up on high-risk recommendations from the 2010 Affordable Housing Audit	500
28	Follow-up Audit of Austin Energy Customer Assistance Programs	Select and follow-up on high-risk recommendations from the Austin Energy Customer Assistance Programs Audit	500
29	Follow-up Audit of Citywide Disaster Recovery and Business Continuity Planning	Select and follow-up on high-risk recommendations from the Citywide Disaster Recovery and Business Continuity Planning Audit	500
30	Follow-up Audit of One Stop Shop	Select and follow-up on high-risk recommendations from the One Stop Shop project	500
31	Follow-up Audit of Social Services/HIV Grant Contract Monitoring	Select and follow-up on high-risk recommendations from the Social Services/HIV Grant Contract Monitoring Audit	500
32	Municipal Court – Service Delivery	Evaluate the Municipal Court for effectiveness and efficiency related to service delivery	1,000
33	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
34	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
35	Resource Evaluation – 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
Critical Infrastructure Systems			
36	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
37	Follow-up Audit of IT Security	Select and follow-up on high-risk recommendations from the IT Security Audit	500
38	Follow-up Audit of Traffic Signal Security	Select and follow-up on high-risk recommendations from the Traffic Signal Security Audit	500
39	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
40	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
41	IT – Change Management II *	Evaluate selected risks related to roles and responsibilities and the change management process	750
42	IT – Data Center Operations I *	Evaluate the management of database operations as compared to best practices	1,000
43	IT – Data Center Operations II *	Evaluate selected risks related to the management of database operations	750
44	IT – Data Center Physical Security	Evaluate the Data Center as compared to best practices	1,200
45	IT – Data Reliability	Evaluate data reliability in key systems (NOTE: Estimate multiple projects)	2,000
46	IT – e-Government: Implementation	Conduct a comprehensive review of the implementation of the City's enterprise-wide e-Government strategic plan to include: (1) benchmarking against examples from other best-practice entities; (2) a complete list of departmental services that can be offered on-line as well as the level of organizational readiness in each department; and (3) strategies to alter processes to provide more and better services on-line	1,200
47	IT – Functionality	Evaluate if the functionality of selected IT systems provides intended results for stakeholders	1,000
48	IT – Identity and Access Risk II *	Evaluate selected risks related to the management of the identity and access process	750
49	IT – Identity and Access Risk III *	Evaluate selected risks related to the management of the identity and access process	750
50	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
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 – 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
54	IT – Security Configuration Management: Applications	Evaluate management to best practices	750
55	IT – Security Configuration Management: Cloud Computing	Evaluate management to best practices especially as related to the security and integrity of the data	750
56	IT – Security Configuration Management: Mobile Devices	Evaluate management to best practices	750
57	IT – Security Configuration Management: Networks – Databases	Evaluate management to best practices	750
58	IT – Security Configuration Management: Networks I	Evaluate management to best practices	750
59	IT – Security Configuration Management: Networks II	Evaluate selected risks related to security configuration management of networks	750
60	IT – Security Configuration Management: Operating Systems	Evaluate management to best practices	750
61	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
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 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
67	IT – Threat/Vulnerabilities Audit II *	Evaluate selected risks related to the roles and responsibilities and the vulnerability life cycle	750
68	IT – Threat/Vulnerabilities Audit III *	Evaluate selected risks related to the roles and responsibilities and the vulnerability life cycle	750
69	IT – Vendor Management	Evaluate the management of vendors as compared to best practices	750
70	IT – Wireless: Applications	Evaluate the management of wireless as compared to best practices	1,000
71	IT – Wireless: Network	Evaluate the management of wireless as compared to best practices	1,000
72	IT – Wireless: Security	Evaluate the management of wireless as compared to best practices	1,000
Environmental Issues			
73	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
74	Austin Resource Recovery (ARR) – Zero Waste II *	Evaluate selected risks related to the City's zero waste efforts	750
75	ARR – Zero Waste III *	Evaluate selected risks related to the City's zero waste efforts	750
76	Electric Reliability Council of Texas (ERCOT) Trading	Evaluate the Renewable Energy Credit Trading Program for compliance with legal and regulatory requirements	1,000
77	Follow-up Audit of Forestry Management	Select and follow-up on high-risk recommendations from the Forestry Management Audit	500
78	Follow-up Audit of Hazardous Material Waste Disposal	Select and follow-up on high-risk recommendations from the Hazardous Material Waste Disposal project	750
79	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
80	Hazardous Waste – Storage	Evaluate high-risk issues related to the storage and handling of hazardous waste materials	1,000
81	Imagine Austin Comprehensive Plan	Evaluate the implementation of the adopted Imagine Austin Comprehensive Plan	1,000

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FISCAL YEAR 2014-2017 HORIZON PROJECTS LIST (page 4 of 8)

Project Number	Project	Rationale	Est. Hours
82	Land Development Code	Evaluate if prospective land development code changes comply with laws, regulations, policies, and best practices	1,200
83	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
84	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
85	Parking Management	Evaluate City efforts in parking management as compared to best practices	1,000
86	Planning Commission and Zoning and Platting Commission Audit	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	600
87	Public Works – Engineering and Design Services	Evaluate if services are provided to customer departments in accordance with policies, procedures, and best practices and if staff have the required competencies to ensure that quality services are provided to customers	1,200
88	Risk Assessment – Building Services	Conduct an assessment to identify and prioritize risk exposures that may require further evaluation	1,000
89	Sustainability – Climate Protection Plans I	Evaluate departmental compliance with climate protection plans and best practices	1,000
90	Sustainability – Climate Protection Plans II	Evaluate selected risks related to departmental compliance with climate protection plans and best practices	750
91	Sustainability – Climate Protection Plans III	Evaluate selected risks related to departmental compliance with climate protection plans and best practices	750
92	Sustainability – Innovation	Evaluate the basis of performance measurement including comparisons to best practices	750
93	Sustainable IT	Evaluate whether the Communications and Technology Management (CTM) department is complying with sustainable best practices	750
94	Transportation – Mobility Projects	Evaluate the City's effectiveness in improving mobility as compared to best practices	1,000
95	Universal Recycling Ordinance	Evaluate compliance with the requirements of the Universal Recycling Ordinance	1,000
96	Vehicle Use	Evaluate the City's vehicle use practices as compared to policies, procedures, and best practices	750
97	Water Planning Accuracy	Evaluate the management of water planning and calculations as compared to best practices	750
Economic Initiatives			
98	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
99-D	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
100	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
101	Bond Funding	Evaluate the process to ensure approved bond funds are used to achieve intended results	1,000
102	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
103	Budget Sustainability	Evaluate the structure of the City budget to identify key risks to funding sources necessary to meet expected service levels	1,000
104	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
105	Cash Management Process	Evaluate the cash management process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
106	Citywide Fee Structure Review Process	Evaluate if fees are assessed and collected in accordance with City policy	1,200
107	Citywide Overtime Pay	Evaluate departments with high overtime expenditures and the key risks and key controls in those departments	1,000

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FISCAL YEAR 2014-2017 HORIZON PROJECTS LIST (page 5 of 8)

Project Number	Project	Rationale	Est. Hours
108	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
109	Cost Allocation	Determine if costs allocated for citywide functions are in compliance with laws, regulations, policies, procedures, and best practices	1,200
110	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
111	Discretionary Spending Controls	Evaluate the City control process over discretionary spending	750
112	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
113	Encumbrances Process	Evaluate the encumbrance process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
114	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
115	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
116	Financial Policies – Formulation and Changes	Evaluate the City's formulation, approval, and change management process for financial policies	750
117	Fixed Assets Process	Evaluate the fixed asset process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
118	Follow-up Audit of Austin Water Utility Capital Improvement Project Funding	Select and follow-up on high-risk recommendations from the Austin Water Utility Capital Improvement Project Funding Audit	500
119	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
120	Follow-up Audit of Citywide Fuel Cost	Select and follow-up on high-risk recommendations from the Citywide Fuel Cost Audit	500
121	Follow-up Audit of Hotel Occupancy Tax Revenue Audit	Select and follow-up on high-risk recommendations from the Hotel Occupancy Tax Revenue Audit	500
122	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
123	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
124	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
125	Payroll	Evaluate the payroll process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
126	Pension Program II	Evaluate selected risks related to the pension and investment processes for the three City of Austin pension systems (NOTE: May require use of external subject matter expert (SME))	1,000
127	Pension Program III	Evaluate selected risks related to the pension and investment processes for the three City of Austin pension systems (NOTE: May require use of external subject matter expert (SME))	1,000
128	Procard Process	Evaluate the procard process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	1,000
129	Procure to Pay Process II	Evaluate selected risks related to the procure to pay process	500
130	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
131	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
132	Revenue – Debt Forgiveness	Evaluate if the City is in compliance with state law relating to extinguishment of indebtedness	500
133	Revenue – Donated Fund Controls	Evaluate City controls to determine if donated contributions are accounted for properly	750

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Project Number	Project	Rationale	Est. Hours
134	Revenue – Utility Billing System Controls	Evaluate utility billing system controls to determine if they are in compliance with laws, policies, procedures, and align with industry best practices	1,000
135	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
136	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
137	Timekeeping Process	Evaluate the timekeeping process by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	750
138	Treasury Operations	Evaluate treasury operations by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring	1,000
139	Utility Fund Transfers	Evaluate enterprise department transfers other than the General Fund transfer	1,200
Contract/Grants Monitoring			
140	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
141	Aviation – Expansion Project	Evaluate potential expansion efforts at the Austin-Bergstrom International Airport especially related to contract issues	1,000
142	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
143	Contract Audit Projects	Audit contracts of identified high-risk areas (NOTE: Estimate multiple projects)	2,000
144	Contracts – Austin Resource Recovery	Evaluate if selected contracts are in compliance with legal, regulatory, and contractual requirements	750
145	Contracts – Major Construction Projects	Evaluate major construction projects for contracting practices (NOTE: Estimate multiple projects (including the potential construction of the new Central Library))	3,000
146	Contracts – Rail Construction	Evaluate potential rail construction issues especially related to financing practices	1,000
147	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
148	Contractual Liquidated Damages	Review the application of liquidated damages across the City for compliance with requirements and assess the degree to which the City foregoes revenue	1,000
149	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
150	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
151	Follow-up Audit of American Recovery and Reinvestment Act Grants Monitoring	Select and follow-up on high-risk recommendations from the American Recovery and Reinvestment Act Grants Monitoring Audit	500
152	Follow-up Audit of Construction Contracts Monitoring	Select and follow-up on high-risk recommendations from the Construction Contracts Monitoring Audit	500
153	Follow-up Audit of Convention Center Catering Contract Audit	Select and follow-up on high-risk recommendations from the Convention Center Catering Contract Audit	500
154	Follow-up Audit of Performance Audit of Austin Energy Fayette Power Project (FPP) Contract Compliance	Select and follow-up on high-risk recommendations from the Performance Audit of Austin Energy Fayette Power Project (FPP) Contract Compliance Audit	500
155	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
Support Services			
156	AE – Hedge Transactions	Evaluate the management of hedge transactions as compared to best practices	1,000
157	Aviation – Compliance with Federal Regulations	Evaluate selected requirements for compliance with applicable laws, regulations, and policies	1,000
158	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
159	City Boards and Commissions – Governance	Evaluate the effectiveness of the City Boards and Commissions governance structure	400

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Project Number	Project	Rationale	Est. Hours
160	City Coordination in the Right-of-Way	Evaluate City coordination efforts in the Right-of-Way as compared to best practices	1,000
161	City Ethics Program	Evaluate the City's ethics program as compared to best practices	1,000
162	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
163	Follow-up Audit of Boards & Commissions Audit: Water & Wastewater Commission	Select and follow-up on high-risk recommendations from the Boards & Commissions Audit: Water & Wastewater Commission Audit	500
164	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
165	Follow-up Audit of Employee Safety	Select and follow-up on high-risk recommendations from the Employee Safety Audit	500
166	Follow-up Audit of Performance Audit of the Construction Advisory Committee	Select and follow-up on high-risk recommendations from the Performance Audit of the Construction Advisory Committee Audit	500
167	Human Resources (HR) – Competency for New Hires	Evaluate the process to ensure that newly hired staff and transfers meet minimum competency requirements	750
168	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
169	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
170	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
171	HR – Wage and Labor Law Compliance	Evaluate whether the City is in compliance with wage and labor laws	750
172	Lifecycle Management	Evaluate the City's lifecycle management practices as compared to policies, procedures, and best practices	1,000
173	Ombudsperson Process	Evaluate the management of the Ombudsperson process as compared to best practices	750
174	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
175	Quality Assurance Review	Review of quality assurance functions to determine if they are following appropriate standards	500
176	Records Retrieval Process	Evaluate the City's records retrieval process as compared to best practices and evaluate if it complies with laws, regulations, and policies	1,000
Integrity Issues			
177	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
178	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
179	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
180	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

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Project Number	Project	Rationale	Est. Hours
OCA Continuous Improvement and Quality Control (NOTE: Hours are budgeted over a four year timeframe)			
181	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
182	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
183	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
184	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
185	Quality Control and Assurance	Quality reviews conducted in-house as required by GAGAS	3,200
186	Special Projects	Conduct internal special projects including responses to exposure drafts, developing training and other continuous improvement opportunities as needed	4,000
187	TeamMate Projects	Implementation of TeamMate audit project management software system updates and modules	1,000
188	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
Total Hours			201,850