



OFFICE OF THE CITY AUDITOR COLORADO SPRINGS, COLORADO

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

16-12 Colorado Springs Utilities Customer Care and Billing General Controls

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Purpose

The purpose of this audit was to assess the general controls and application controls utilized by Colorado Springs Utilities for their primary record and billing system. Additionally, a complete audit of the ETL rate against the ETL rate tariff was completed and the ETL customer automated billing was reviewed.

Application controls are classified as:

...those controls that pertain to the scope of individual business processes or application systems, including data edits, separation of business functions, balancing of processing totals, transaction logging, and error reporting.¹

General controls are classified as:

...[those controls that] apply to all systems components, processes, and data for a given organization or systems environment. The objective of these controls are to ensure the appropriate development and implementation of applications.¹

¹Institute of Internal Auditors, Global Technology Audit Guide 8: Auditing Application Controls, 2007

Highlights

Based on our review, we concluded that the controls appear to be adequate; however, we observed six (6) issues. These observations were discussed with management at Colorado Springs Utilities.

We are not including details concerning any potential vulnerabilities (or strengths) related to the security of these Colorado Springs Utilities facilities/functions. Disclosure of this information to the public would be contrary to the public interest in improving or maintaining secure information technology systems for Colorado Springs Utilities. The details of this audit are not required to be released to the public per C.R.S. § 24-72-204(2)(a)(VIII)(A).

Management Response

Management has agreed to address the issues. We will follow up on management's actions in future reports.

This audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing, a part of the Professional Practices Framework promulgated by the Institute of Internal Auditors.