



OFFICE OF THE CITY AUDITOR

COLORADO SPRINGS, COLORADO

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

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16-16 City of Colorado Springs Payroll Information Technology Controls Audit

July 2016

Purpose

The purpose of this audit was to assess the general controls and application controls utilized by the City of Colorado Springs for the City's payroll system.

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 noted three (3) observations and two (2) opportunities for improvement. These issues were discussed with the appropriate management within the City of Colorado Springs.

We are not including details concerning any potential vulnerabilities (or strengths) related to the security of these City of Colorado Springs 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 the City of Colorado Springs. 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.