



OFFICE OF THE CITY AUDITOR

COLORADO SPRINGS, COLORADO

14-14 Colorado Springs Utilities Unemployment Compliance

June 2014

Purpose

The purpose of this review was to evaluate the internal control environment and compliance with laws and regulations related to the unemployment claims appeal process. The process was also reviewed for effectiveness and efficiency. The audit period was January 2009 through December 2013.

Highlights

We conclude the process for addressing and appealing unemployment claims was efficient and effectively performed and transactions complied with the Colorado Department of Labor guidelines. During the audit we identified one opportunity for improvement to further strengthen internal control.

Consider documenting policy, process, and procedures specific to Colorado Springs Utilities to supplement Colorado Department of Labor guidelines. Process documentation will help ensure compliance and assist with training when new employees are assigned to process claims.

We would like to thank Colorado Springs Utilities Human Resources staff for the level of assistance provided during the audit., which allowed us to complete our work in a timely manner.

Respectfully,

A handwritten signature in black ink, appearing to read "Denny L. Nester".

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

Standards

The audit was conducted in a manner that conforms 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.

Recommendations

No formal recommendations were made.

Management Response

No response was requested from Colorado Springs Utilities.

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