



OFFICE OF THE CITY AUDITOR COLORADO SPRINGS, COLORADO

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18-13 Colorado Springs Airport Invoicing Application Audit

April 2018

Purpose

The objective of this software application audit was to provide management with an independent assessment of the adequacy and effectiveness of the design and operation of system application controls in the software used by the Colorado Springs Airport for the invoicing of customers based on contractual agreements. This software system is used as a source of information for the City's General Ledger system related to the Airport. This software was a "Software as a Service" (SaaS) product hosted in an external computing "cloud" environment.

Application controls are classified as those controls that pertain to the scope of individual business processes or application systems, including, but not limited to, data edits, separation of business functions, balancing of processing totals, transaction logging, and error reporting.

Highlights

Based on our review, we concluded that the application controls were adequate and effective for the needs of the Airport. The Airport was not utilizing the controls available in the software to their full potential. We noted one (1) commendable practice and eight (8) observations that were discussed with the Colorado Springs Airport.

We are not including details concerning any potential vulnerabilities (or strengths) related to the security of the Colorado Springs Airport data. Disclosure of this information to the public would be contrary to the public interest in improving or maintaining secure electronic data for the Airport. 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 agrees with the recommendations and will address the observations. The Office of the City Auditor 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.