



Office of the City Auditor

2021 Audit Plan

June 8, 2020

Colorado Springs City Council
Colorado Springs, CO 80901

Subject: Decision on Proposed 2021 Audit Plan

Dear City Council:

I am asking for your approval of the 2021 Audit Plan. The attached audit plan is based on a risk assessment as required by professional auditing standards, which was performed by Jacqueline Rowland, Assistant City Auditor. As part of this risk assessment process, Jacqueline considered input from City Council, City Administration, Colorado Springs Utilities (CSU) Administration, Colorado Springs Airport Administration, and others. This document will serve as the primary work plan for the Office of the City Auditor. The proposed plan was designed to be completed with the staffing level of 12 positions in the office. We have one open position frozen by City Administration. Also my retirement is effective July 1, 2020. Initial indications are that City Council may appoint Jacqueline Rowland as the Interim City Auditor. A date to advertise and fill the City Auditor position has not been set.

The Audit Committee approved the 2021 Audit Plan at their meeting on May 21, 2020 and they are recommending your approval. Once the Plan has been reviewed and approved by the City Council, a copy will be posted on the Office of the City Auditor webpage.

Respectfully,

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



Office of the City Auditor 2021 Audit Plan

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BACKGROUND

- AUTHORITY

The City Auditor is an appointee of City Council. The City Auditor has the authority to establish policies and procedures to facilitate the consistent operation of the office. The Office of the City Auditor will also comply with the policies and procedures prescribed for the City.

The City Auditor derives authority from the Colorado Springs City Code. The primary authority given is in Section 1.2.706, which states,

“The City Auditor shall examine and inspect all books, records, files, papers, documents and information stored on computer records or in other files or records relating to all financial affairs of every office, department, division, agency, enterprise, political subdivision and organization which receives funds from the City or under the direct or indirect control of the City Council. The Auditor may require any person to appear at any time upon proper notice and to produce any accounts, books, records, files and other papers pertaining to the receipt or expenditure of City funds, whether general or special. If that person fails to produce the papers, then the Auditor may request Council approval to search for and take any book, paper or record in the custody of that person or public official.” (Ord. 11-18)

- MISSION STATEMENT

To provide the City Council an independent, objective, and comprehensive auditing program for operations of the City of Colorado Springs (to include Colorado Springs Utilities and other enterprises of the City); evaluate the adequacy of financial controls, records, and operations, and the effectiveness and efficiency of organizational operations; and provide City Council, management, and employees objective analyses, appraisals, and recommendations for improving systems and activities.



- TYPES OF AUDITS

The Office of the City Auditor performs a variety of audits. While each audit involves unique planning, techniques, and execution, we can divide most of the audits into the following types.

FINANCIAL SYSTEM AUDITS

The purpose of the financial system audits is to evaluate the internal controls used to ensure the reliability of financial information. The major systems audited on a risk assessed basis are cash receipts, billing, cash disbursements, payroll, debt, investments, and procurement.

EXTERNAL FINANCIAL AUDITS

Our office provides audit assistance to the external auditor for the City of Colorado Springs, and Colorado Springs Utilities annual financial audits. This work is defined, supervised, and reviewed by the external audit firms. The Office of the City Auditor provides assistance per the external audit contracts, approximately 250 hours each, to assist in reducing the audit fee.

The City Charter states, "3-160 Independent Audit. The Council shall provide for an independent annual audit of all City accounts and may provide for more frequent audits as it deems necessary. Such audits shall be made by a certified public accountant or firm of such accountants who have no direct personal interest in the fiscal affairs of the City government or any of its officers." Acting as City Council's agent, the City Auditor provides oversight of the contract with the independent external audit firm along with providing staff assistance to the firm.

PERFORMANCE AUDITS

In 2005, the City Auditor began focusing on performance audits, which are objective and systematic examinations of a specific area of an organization to provide an assessment of the performance and management of the operation. It usually involves a review of the

- compliance with internal and external rules and regulations,
- accomplishments of goals and objectives,
- reliability of data,
- economy, efficiency, and effectiveness of service delivery, and
- safeguarding of assets.

City Code states the duties of the City Auditor include, "1.2.705 Determine Effectiveness and Efficiency of Programs: The City Auditor shall determine the extent to which legislative policies are being efficiently and effectively implemented by administrative officials. The City Auditor shall determine whether City programs are achieving desired objectives...."



CONTRACT AUDITS

The primary concern or purpose of a contract compliance audit is to determine whether the parties of the contract are abiding by the terms of the contract. Examples of contracts may include those entered into with Transit or the Humane Society. These contracts often address issues of performance and compliance with City requirements. Again, the criteria for the audit would be the specifications of the contract.

City Codes states that the duties of the City Auditor include, "1.2.709 Make Periodic Reports to Council: The City Auditor shall make periodic reports to Council which shall include the following: ...

B. Information of proposals deemed expedient in support of the City's credit, and recommendations for lessening expenditures, for promoting frugality and economy in City affairs and for an improved level of fiscal management..."

RATE REVIEWS

The Office of the City Auditor is required to review all utility rates or charges. The City Auditor reviews the rates to determine whether the rate model has been accurately and consistently applied in the calculation of appropriate rates. City Council votes on whether to implement the rate or adjustment.

City Code requires that rate filings be submitted to the City Auditor. City Code states, "12.1.107 REGULATION OF ELECTRIC, STREETLIGHT, NATURAL GAS, WATER AND WASTEWATER RATES, CHARGES, AND REGULATIONS: C. Adopted By Resolution; Hearing: Base rates or regulations or any change shall be adopted by resolution, which shall adopt by reference the appropriate tariff sheet or sheets to be established or revised. 1. Preliminary Information For The City Auditor And City Attorney: When Utilities proposes to change base rates, and the proposed change will result in the determination of a new revenue requirement supported by a cost of service study, Utilities will provide a draft of the proposal and cost of service study to the City Auditor and the City Attorney at least thirty (30) days prior to filing the proposed resolution with City Council. When changes to base rates are proposed, but do not involve a cost of service study, a draft of the proposal will be provided to the City Auditor and the City Attorney seven (7) days prior to the filing of a proposed resolution. Any request for additional information by the City Auditor and any response by Utilities, will be in writing."

CONSTRUCTION AUDITS

The City and its various enterprise operations are involved in active multi-million dollar capital improvement projects. The City Auditor has established a Construction Audit review section under the Performance Audit group. This group provides a review of projects that are underway.

We have identified a list of risks associated with construction projects. Some of the tasks that will be performed include:

- reviewing payment requests to assure they are in agreement with contracted terms,
- scrutinizing change orders,
- monitoring project costs versus approved budgets, and
- providing independent observations to management regarding project status.



The Code authority for construction audits would be the same as several of the areas mentioned above to include Contract Audits, Performance Audits, and System Audits. In addition, City Code states, "1.2.703 Ensure Public Accountability: The City Auditor shall ensure that administrative officials are held publicly accountable for their use of public funds and the other resources at their disposal. The City Auditor shall investigate whether or not laws are being administered in the public interest, determine if there have been abuses of discretion, arbitrary actions or errors of judgment, and shall encourage diligence on the part of administrative officials."

INFORMATION SYSTEM AUDITS

The purpose of an Information System/IS (or Information Technology/IT) audit is to review and evaluate the availability, security, confidentiality, and integrity of the City's (and its entities') information technology infrastructure. The evaluation helps to ensure that the organization is adequately safeguarding assets, maintains data integrity, and is operating effectively and efficiently to achieve the organization's goals. Types of IS/IT audits include:

- review of computerized systems and applications to verify that they are appropriate to the entity's needs, are efficient, and are adequately controlled to ensure valid, reliable, timely and secure input, processing, and output at all levels of the system's activity;
- review of information processing facilities to verify that the facility is controlled to ensure timely, accurate, and efficient processing of applications under normal and potentially disruptive conditions;
- review of systems development to verify that the system under development meets the objectives of the organization, includes adequate controls to safeguard information input, processing, and output as well as ensuring the system is developed in accordance with generally accepted standards for systems development; and
- review of management and enterprise architecture to verify that IT management has developed an organizational structure and procedures to ensure a controlled, efficient environment for information processing.

City Code states, "The City Auditor shall examine and inspect all books, records, files, papers, documents, and information stored on computer records or in other files or records relating to all financial affairs of every office, department, group, enterprise, political subdivision, and organization which receives funds from the City or under the direct or indirect control of the City Council." The information systems audits are primarily concerned with computer records and ensuring the reliability of data.

MONITORING PROGRAMS

The Office of the City Auditor monitors various aspects of the City and the entities associated with City Council/Utilities Board. We accomplish this function by attending meetings and auditing specified



projects. We also utilize technology to assist in the monitoring process. For instance, the City Auditor monitors the City's purchasing card program to verify policy compliance.

City Code states, "1.2.703 Ensure Public Accountability: The City Auditor shall ensure that administrative officials are held publicly accountable for their use of public funds and the other resources at their disposal. The City Auditor shall investigate whether or not laws are being administered in the public interest, determine if there have been abuses of discretion, arbitrary actions or errors of judgment, and shall encourage diligence on the part of administrative officials." Monitoring activities allow the City Auditor to help ensure public accountability.

FOLLOW-UP AUDITS

Audit report recommendations and management responses are monitored to ensure that management actions are completed as specified in their responses. These follow-up audits are required by professional standards and also are supported by previously quoted sections of City Code that direct the City Auditor to ensure public accountability.



- AUDIT UNIVERSE

The audit universe for the City Auditor is very broad. Per the City Code, the City Auditor shall examine and inspect all books, records, files, papers, documents, and information stored on computer records or in other files or records relating to all financial affairs of every office, department, group, enterprise, political subdivision, and organization which receives funds from the City or under the direct or indirect control of the City Council.

STANDARD AUDITS

These audits are required by City Code, a city ordinance, a Utilities Board instruction, or some other legal requirement. Standard audits also include system audits that the City Auditor uses to meet his duty. These audits are automatically added to the audit plan at the appropriate time.

RISK ASSESSMENT MODEL

The City Auditor uses a risk assessment model to identify projects for its annual audit plan. The model provides numeric scoring for risk areas and a cumulative score for the project as a whole. The higher values, representing higher risk projects are then reviewed and a balance is reached between staff resources and work load of the various entities.

The City Auditor also considers the strategic goals and objectives and risk concerns of audited entities for audit planning. City Council, Utilities Board, and executive management recommendations are considered in the risk assessment of potential projects for annual audit planning.

BALANCING AUDIT TIME BETWEEN ORGANIZATIONS

In the past, the City Auditor attempts to balance the time staff spends on auditing the various organizations based on the size of the budget for each entity. This year, the City Auditor is recommending that the balance be based on the risk assessment, which was performed. This process resulted in following percentage of time for each of the entities:

- 40.0% City of Colorado Springs
- 50.2% Colorado Springs Utilities
- 3.6% Colorado Springs Airport
- 2.2% Pikes Peak America's Mountain
- 1.1% Stormwater Enterprise
- 2.9% Parking Enterprise

ANNUAL AUDIT PLAN

The Audit Plan is shared with the entities that are impacted. Once the Audit Plan has been developed and approved by the Audit Committee, the Audit Committee forwards the Audit Plan with their recommendation to City Council for final approval. When approved, the Audit Plan is posted on the City Auditor website.



AUDIT ASSIGNMENT

The City Auditor assigns audits to the functional groups within the office. Competency, knowledge, and skill are considered in all staff assignments. The City Auditor declines engagements or obtains assistance if the internal auditors lack knowledge, skill, or other competencies to perform all or part of the assignment.

AUDIT FLEXIBILITY

The City Auditor sets aside approximately 15% of the scheduled staff time annually for projects that may arise during the year and require immediate attention. An example of such a project would be the investigation of reports alleging fraud, waste, or abuse via the Fraud Hotline. Similarly, City Council or management may request an audit or consulting engagement that needs immediate attention.

All the projects listed may not be completed in 2021. Any audits/projects not completed in 2021 will be risk assessed for inclusion in the 2022 Audit Plan. The Audit Plan may be revised during the year based on various factors such as resource changes or a modified risk assessment.



2020 AUDIT PLAN

The following pages include the audits/projects that have been risk assessed to be the best use of resources of the Office of the City Auditor in 2021. The audits/projects are listed in two categories:

- Standard Audits Planned for 2021 and
- Audits / Projects Planned for 2021 Prioritized by Risk Assessment Ranking.

- **STANDARD AUDIT PLANS FOR 2021**

- ❖ **City of Colorado Springs External Auditor Oversight**

In accordance with City Charter, 3-160 Independent Audit: "The Council shall provide for an independent annual audit of all City accounts and may provide for more frequent audits as it deems necessary. Such audits shall be made by a certified public accountant or firm of such accountants who have no direct personal interest in the fiscal affairs of the City government or any of its officers." The City Auditor administers the external auditor contract for the City. The City Auditor monitors issues as they arise between the external auditor and the City, Colorado Springs Utilities, or its audited entities. The external auditor will report to the City Auditor and the Audit Committee, who will then communicate with City Council, as needed.

- ❖ **City of Colorado Springs External Financial Audit Staffing/Assistance**

- ❖ **Colorado Springs Utilities External Financial Audit Staffing/Assistance**

The Office of the City Auditor will provide 250 hours of audit assistance to both of the external auditors of the City and Colorado Springs Utilities annual financial statement audits. City Auditor staff performs this work under the direction of the external auditor.

- ❖ **Colorado Springs Utilities Board Instructions 2 and 8 Monitoring**

- ❖ **Colorado Springs Utilities Board Instruction 4 Monitoring**

In accordance with City Code, 1.2.206 Cooperation Among Appointive Officers of the City: The Utilities Board requested the City Auditor perform an annual compliance review of Colorado Springs Utilities Board Instructions 2, 4, and 8. The purpose of these audits is to verify the report of Colorado Springs Utilities management to Utilities Board on Instruction 4 related to Enterprise Risk Management, along with Instruction 2 related to Financial Condition and Activities. Instruction 8 relates to Asset Protection.

- ❖ **City of Colorado Springs; Financial System Reviews**

- ❖ **Colorado Springs Utilities; Financial System Reviews**

The purpose of financial system audits is to evaluate internal controls used to ensure the reliability of financial information and assets. We also consider operational best practices, efficiency, and effectiveness in these audits. The operations included as financial systems are cash receipts, billing, cash disbursements, payroll, debt, investments, and procurement. The Office of the City Auditor will perform a risk assessment of financial systems at the City and Colorado Springs Utilities in early 2021 to determine which systems will be audited for the year. We will consider and coordinate the internal control work done by the external auditors in our risk assessment. For example, system or staffing



changes as well as complexity of operations or decentralized activities would indicate higher risk profiles for audit services.

In accordance with City Code, 1.2.704 Perform Postaudit and 1.2.706 Examine Books, Records: “The City Auditor shall perform a current postaudit of the financial operation of the City government and its enterprises. The City Auditor shall submit reports to Council of periodic audits of each enterprise, department, division, office, agency or account.’ ‘The City Auditor shall examine and inspect all books, records, files, papers, documents and information stored on computer records or in other files or records relating to all financial affairs of every office, department, division, agency, enterprise, political subdivision and organization which receives funds from the City or under the direct or indirect control of the City Council.”

- ❖ **City of Colorado Springs Follow-ups**
- ❖ **Colorado Springs Utilities Follow-ups**
- ❖ **Colorado Springs Airport Follow-ups**

In accordance with the Institute of Internal Audit Practice Advisory 2500.A1: “The chief audit executive must establish a follow up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.” The purpose of this project is to follow up on all audit recommendations issued in 2019 or unresolved issues from prior years.

- ❖ **Colorado Springs Utilities Rate Filing Reviews**
- ❖ **Colorado Springs Utilities ECA/GCA Rate Verification**

In accordance with City Code, 12.1.107 Regulations of Electric, Streetlight, Natural Gas, Water and Wastewater Rates, Charges and Regulations: “When Utilities proposes to change base rates, and the proposed change will result in the determination of a new revenue requirement supported by a cost of service study, Utilities will provide a draft of the proposal and cost of service study to the City Auditor and the City Attorney at least thirty (30) days prior to filing the proposed resolution with City Council. When changes to base rates are proposed, but do not involve a cost of service study, a draft of the proposal will be provided to the City Auditor and the City Attorney seven (7) days prior to the filing of a proposed resolution. Any request for additional information by the City Auditor and any response by Utilities, will be in writing.” Colorado Springs Utilities periodically files rate adjustments as well as Electric Cost Adjustments or Gas Cost Adjustments (ECA/GCA) with the City Council. These rates become the basis for the service billings. The purpose of this audit is to evaluate whether Colorado Springs Utilities prepares rate filings in a consistent and accurate manner. We verify management is using sound methodology that is supported by verifiable data and logical assumptions. We also verify that the rates support management objectives.

- ❖ **Colorado Springs Utilities Partner Billing for the Southern Delivery System**

The purpose of this audit will be to verify the accuracy of cost allocation related to the Southern Delivery System (SDS). Per the Intergovernmental Agreement among the City of Colorado Springs, City of Fountain, Security Water District, and Pueblo West Metropolitan District for Operations, Maintenance, Replacement and Expansion of the Southern Delivery System; “A review of the accuracy of the



Participants' cost allocation shall be included in the City of Colorado Springs City Auditor's audit of SDS operations following their normal audit schedule and procedures."

❖ **City of Colorado Springs Purchasing Card Monitoring**

The purpose of this audit will be to review compliance with City Procurement Card (p-card) policies and procedures on an ongoing basis. Effective April 2016, the Office of the City Auditor (OCA) assumed responsibility for ongoing compliance reviews of p-card transactions. Previously, we had performed periodic reviews of the program. This realignment has resulted in audit savings with the OCA providing an annual report on p-card compliance.

❖ **City of Colorado Springs Ballot Measure 2C Compliance**

The purpose of this audit will be to ensure the City complies with the specifications related to Ballot Issue 2C. The Ballot measure stated, "The expenditure of these revenues for road repairs and improvements is to be in addition to, and not in lieu of, amounts currently being expended by the City for road maintenance and improvements. During the period the temporary sales and use tax increase is in effect, the City will maintain spending on repair and maintenance of roads and streets at the average of the City's annual spending amount for such repair and maintenance during fiscal years 2012, 2013 and 2014. The City Auditor will perform an audit to calculate such average spending amount. Subject to City Charter limitations on preparation, submission and approval of the annual budget and annual appropriation ordinance, during such period, the City will annually expend at least the amount so computed on repair and maintenance of roads and streets." We will verify that General Fund spending maintained the pre-2C level as specified on the ballot.

❖ **Verification of Stormwater Spending**

The purpose of this audit will be to monitor and verify the level of stormwater spending by the City of Colorado Springs and Colorado Springs Utilities as specified in the intergovernmental agreement between the City and Pueblo County. The City Auditor plans to report on annual spending as well as the total spending for stormwater improvements through the 20-year term of the agreement.

❖ **Claims Reserve and Workers' Compensation**

The purpose of this audit is to review the Claims Reserve and Workers' Compensation – Self Insurance Fund, as required by City Code Section 1.5.602.1, which states - "The City Auditor or any person authorized by the City Auditor shall conduct an examination at least once every four (4) years to determine that proper underwriting techniques, sound funding procedures, loss reserves, claims procedures and accounting practices are being followed in the management and operation of the workers' compensation claim reserve fund. The City Auditor shall present a report of findings to the City Council."



AUDITS / PROJECTS PLANNED FOR 2021 LISTED BY ENTITY AND BASED UPON
RISK ASSESSMENT

City of Colorado Springs

❖ Colorado Springs Ballot Issue 2B, Retain Revenue for Parks and Recreation

The purpose of this audit will be to monitor compliance with Ballot 2B voter approved spending on the following parks, sports, cultural facilities, and trail improvements located within the City of Colorado Springs:

- repair, restoration and improvements to Acacia, Antlers, Monument Valley, Palmer and Panorama Parks
- repair, restoration and improvements to Alamo Square/ Pioneers Museum
- repair, restoration and improvements to Cottonwood Creek Baseball Fields, Leon Young Sports Complex, Boulder Park Sports Courts and Thorndale Park Sports Courts
- trail improvements to Homestead, Mesa, Sand Creek and Legacy Loop Trails
- repair and repaving of Evergreen and Fairview Cemetery parking areas
- preparation of community park master plan for Coleman Park

❖ Colorado Springs Police Department Records and ID Operations

The purpose of this audit will be to evaluate the effectiveness, efficiency, and economy of Police Department Records and ID operations. The audit scope will be further defined during the planning and risk assessment process of the review.

❖ Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Compliance

U.S. Department of Treasury website: "Through the Coronavirus Relief Fund, the CARES Act provides for payments to State, Local, and Tribal governments navigating the impact of the COVID-19 outbreak." The purpose of this audit will be to monitor and ensure City of Colorado Springs usage of Coronavirus Relief Funds complied with federal guidance.

❖ Cash and Funds Receipts Internal Control Review

The purpose of this audit will be to determine whether adequate internal controls over cash and funds receipts are in place and functioning properly. Determination of specific departments to be reviewed will occur in the planning and risk assessment process of the review.

❖ Americans with Disabilities Act (ADA) Program Review

The City of Colorado Springs Office of Accessibility works towards compliance with ADA through two primary programs, Programmatic Access and Architectural Access. The purpose of this audit will be to assess the performance and management of the operation to include compliance with regulations, accomplishments of objectives, and efficiency of service delivery.

❖ Capital Project Management

The purpose of this audit will be to assess the effectiveness, efficiency, and economy of specific capital improvement projects. We plan to assess the effectiveness of the project management processes.



❖ **Information Technology Program Risk Assessment**

The purpose of this audit will be to review the information technology program against an established framework such as National Institute of Standards and Technology (NIST) 800-53. Assessment results will be measured against Department of Information Technology priorities and improvement plans.

Colorado Springs Airport

❖ **Coronavirus Aid, Relief, and Economic Security Act (CARES Act) Compliance**

From the Colorado Springs website: "The Colorado Springs Airport (COS) is slated to receive more than \$24 million from the Coronavirus Aid, Relief, and Economic Security Act (CARES Act.)" "The funds will be used by airports to prevent, prepare for, and respond to coronavirus impacts, including assisting in the continuation of airport operations." The purpose of this audit will be to monitor and ensure Airport usage of Coronavirus Relief Funds complied with federal guidance.

Parking System Enterprise

❖ **Parking System Enterprise Internal Control Review**

City of Colorado Springs website: The Parking System Enterprise provides public parking spaces as a key element in maintaining the economic vitality of the downtown and surrounding activity centers. The purpose of this audit will be to review the Parking System Enterprise internal controls and operations for stewardship and accountability of assets, and operational effectiveness.

Pikes Peak America's Mountain

❖ **Pikes Peak Summit Complex Construction**

The purpose of this audit will be to monitor construction of the new Summit Complex on Pikes Peak. The audit will include monitoring controls over construction activities, expenditures, and management reporting.

Colorado Springs Utilities

❖ **Information Technology Program Risk Assessment**

The purpose of this audit will be to review the information technology program against an established framework such as National Institute of Standards and Technology (NIST) 800-53. Assessment results will be measured against Department of Information Technology priorities and improvement plans.

❖ **Utilities Technology Roadmap**

The purpose of this audit will be to monitor the implementation of Technology Roadmap encompassing identified major system implementations.



❖ **Billing System Implementation**

The purpose of this project will be to monitor the replacement of the Utilities' billing system. The audit will include monitoring of data governance, security, quality assurance, and internal controls.

❖ **Edge Portfolio Project Monitoring**

The Edge Portfolio Project is a multi-year planning horizon for energy, distribution, and generation in support of the Drake Power Plant Decommissioning. The purpose of this audit will be to monitor this multi-year project to include project management and internal controls.

❖ **Inventories and Warehousing**

The purpose of this audit will be to evaluate the policies and practices related to various inventories warehoused by Colorado Springs Utilities. We will review the internal controls supporting accuracy and safeguarding of inventory assets.

❖ **Capital Improvement Projects**

The purpose of this audit will be to assess the effectiveness and economy of specific project management processes for continuous improvements.

❖ **Automated Metering Infrastructure (AMI)**

The purpose of this audit will be to monitor the implementation of the component projects under the AMI program for project management and technology governance.

❖ **Bio Gas Public Private Partnership**

The purpose of this audit will be monitoring of this public private partnership project to include contracting, project supported analysis, and implementation.

❖ **33rd Street Pump Station**

The purpose of this audit will be to monitor the construction to replace the existing water intake, channel, and pump station. The audit will include project related contracting, planning, and execution.

❖ **Procurement System Implementation**

The purpose of this audit will be to monitor the replacement of the current procurement life cycle technology.

❖ **Water Regionalization**

The purpose of this audit will be to review current regional Water and Wastewater service initiatives against supporting criteria and governance.