



OFFICE OF THE CITY AUDITOR COLORADO SPRINGS, COLORADO

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City Auditor, CPA CFE PMP

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24-25 Colorado Springs Utilities Billing System Controls Audit

October 2024

Purpose

The purpose of this audit was to confirm that Colorado Springs Utilities (Utilities) billing system internal controls were adequate to ensure timely and accurate billing and appropriate system access.

Highlights

We conclude that overall, Colorado Springs Utilities billing system internal controls were adequate to ensure timely and accurate billing and appropriate system user access. Processes were functioning as intended and in compliance with policies and procedures. We noted one observation, and one opportunity for improvement related to information technology. Additionally, we noted one commendable practice.

The Office of the City Auditor conducts financial system audits to evaluate internal controls that ensure the reliability of financial information. We conducted this audit to confirm that internal controls were in place after system replacement in May 2023. Utilities customers were billed for consumption measured by electronically gathered meter reads which were uploaded into the billing system to calculate bills. Customer billing was administered by the Customer Billing Group in the Revenue and Billing Section within the Customer Services Department (CSD). Access to customer billing and payment systems was administered by the Customer Applications Management Section within CSD. System user access requests were submitted through the information systems service portal. Periodic user access reviews were managed by Utilities Information Technology (IT) Department.

We are not including details concerning any potential vulnerabilities (or strengths) related to the security of those Colorado Springs Utilities facilities and 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 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).

We would like to thank the Colorado Springs Utilities CSD, IT, Cyber Security, and Human Resources departments for their support and cooperation during this audit.

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.