

San Antonio Water System
Internal Audit Plan for 2014
Listed by Risk Ranking

Project #	Major Process	EMT Member	Auditable Area	Audit Scope	Weighted Average Risk Rating	Last Reviewed	Budgeted Hours
REGULAR AUDITS							
1	Security	Clouse	Facilities Security	Review infrastructure, employee, and contractor security and determine compliance with regulations	5.0	2009	320
2	Distribution & Collection	Brinkmann	Large Sewer Cleaning Contract	Review compliance with terms of Large Sewer Lines (>24") Cleaning Contracts and operational effectiveness	4.4	2009	320
3	Information Systems	Samples	Infor - Customer Information System	Review the accuracy and operational effectiveness of the primary processes after go-live	4.2	NPA	360
4	Sewer System Improvements	Haby	SSO Reporting	Review SSO reporting requirements and verify compliance with TCEQ, EPA and Sewer Management Plan	3.9	NPA	240
5	Financial Services	Evanson	Accounts Payable	Review adequacy of controls and processing of accounts payable and related disbursements	3.8	2008	240
6	Contracting	Belinsky Neumann	Contracting and Change Orders	Evaluate how contract compliance is monitored and review the change order process.	3.7	2008	240
7	Fleet	Clouse	Fuel Usage	Testing of procedures and control over fuel usage.	3.7	2009	200
8	Customer Service	Ruiz	Meter Testing	Evaluate the accuracy of the meter population, including large meters	3.7	NPA	200
9	Water Resources	Ahrens	Habitat Conservation Plan	Review the HCP and determine progress-to-date on the submitted work plan	3.6	NPA	160
10	Financial Services	Evanson	Overhead Allocation Model	Review the calculation for the Overhead Allocation Model, including allocation of DSP revenue and expenses	3.3	NPA	200
11	Resource Protection & Compliance	Ahrens	Water Quality	Review the sampling process at P&T facilities	3.3	NPA	240
12	Human Resources	De La Garza	Employee Benefits	Documenting and evaluation of SAWS Health Benefits Self Insurance process	3.2	2009	360
CONTINGENCY AUDITS							
13	Contracting	Belinsky	Contractor Prevailing Wages	Review contract compliance and test contractors' payroll records to verify rates paid vs. rates listed in bid package	3.1	NPA	240
14	Production & Treatment	Clouse	Biosolid Removal Contract	Test compliance with terms of landfilling of biosolids contract	3.0	2005	160
15	Human Resources	De La Garza	FMLA	Review the FMLA process to determine compliance with regulations	3.0	NPA	200
16	Public Affairs	Flores	DSP Affordability Program	Review the DSP Affordability Program and determine its effectiveness	3.0	NPA	160
OUTSOURCED AUDIT							
17	Information Systems	Samples	Network Security	Use of an outside specialist to evaluate the security controls over the information systems networks	4.6	NPA	80
CONTINUOUS MONITORING PROJECTS							
18	Water Resources	Ahrens	Non-Revenue Water	Evaluation of process and procedures to identify unaccounted for water consumption	4.5	2013 Continuous Monitoring	120
19	Engineering & Inspections	Neumann	Construction Process	Review the construction process and confirm adherence to SAWS policies and procedures	4.3	2013 Continuous Monitoring	240
ADVISORY SERVICES							
20	Resource Protection & Compliance	Ahrens	Fats, Oils, and Greases Ordinance	Review the FOG ordinance compliance and determine if the fee schedule covers the cost of the program.	3.5	NPA	120
21	Human Resources	De La Garza	Employment Verification (I-9)	Test of compliance with DHS employment eligibility regulations	3.3	2008	120
22	Legal	Belinsky	Adherence to Legislative Regulation	Review compliance with legislative regulation regards to DSP Operations	3.3	NPA	20
23	Production & Treatment	Clouse	Natural Gas Operations	Review Digester-Produced Natural Gas Operations and contract compliance	2.9	NPA	120
24	Management Requests			As Requested by Management Throughout the Year			140
FOLLOW UP ON AUDIT RECOMMENDATIONS							
25-28	Follow Up on IA Recommendations	All	Quarterly Follow Up	Review follow up on actions taken to implement Management's Responses			240
OTHER INTERNAL AUDIT PROJECTS							
29	Risk Assessment and Annual Audit Plan		All SAWS Departments, Functions and Activities	Determine potential auditable areas, perform a risk based assessment and develop the annual audit plan			240
30	Internal Audit Self Assessment		Internal Audit	Perform the department self assessment			40