

**San Antonio Water System**  
Internal Audit Plan for 2015

Project #	Major Process	EMT Member	Auditable Area	Audit Scope	Weighted Average Risk Rating (1-5)	Last Reviewed	Budgeted Hours
<b>REGULAR AUDITS</b>							
1	Sewer System Improvements	Haby	Consent Decree Compliance	Review CD Requirements, milestone dates, and progress status	5.0	NPA	360
2	Engineering & Inspections	Neumann	Replacements & Improvements	Evaluate design, construction, and close out process, including specified and unspecified contracts	4.5	2014 Continuous Monitoring	320
3	Customer Service	Ruiz	Meter Reading	Test meter read accuracy and meter reading compared to billing process to determine accuracy of billings	4.2	2009	320
4	Information Systems	Samples	CPMS System	Review the application controls for CPMS system as well as operational effectiveness	4.0	NPA	320
5	Contracting	Belinsky	Professional Services Contracts	Review professional service contract process, including procurement, insurance, monitoring and payment.	3.9	2011	280
6	Risk Management	De La Garza	Workers' Compensation	Evaluation of procedures for compliance with state regulations	3.8	2011	240
7	Contracting	Belinsky Neumann	Change Orders	Review the change order process, including approval process, documentation and consistency across departments.	3.7	2008	320
8	Conservation	Ahrens	Drought Restrictions	Review the regulation enforcement procedures and determine if they are functioning as intended	3.7	NPA	240
9	Distribution & Collection	Brinkmann	Bulk Materials	Review the process for managing bulk materials and tracking usage	3.6	NPA	240
10	Financial Services	Evanson	Supply	Review the process for issuing and monitoring requisitioned inventory	3.6	2011	240
11	Fleet	Clouse	Fleet Purchases	Evaluate the effectiveness of SAWS bidding process for Fleet vehicles	3.1	NPA	240
<b>CONTINGENCY AUDITS</b>							
12	Customer Service	Ruiz	Revenue Protection	Testing of Revenue Protection Process	3.8	2010	200
13	Production & Treatment	Clouse	Wastewater Treatment Polymer Contract	Review compliance with terms of particular supply contract	3.1	NPA	200
14	Strategic Planning	Puente	Board Process	Evaluate the Board process, including agenda development and document management	2.9	NPA	160
15	Public Affairs	Flores	Education Programs	Review of the Education Outreach Program	2.6	NPA	160
<b>OUTSOURCED AUDIT</b>							
16	Production & Treatment	Clouse Samples	Transdyn ClearSCADA Emerson	Review adequacy of SCADA system controls to protect against unauthorized access, safety concerns, and disruption of services	4.8	NPA	80
<b>CONTINUOUS MONITORING PROJECTS</b>							
17	Distribution & Collection	Brinkmann	Service Center Operations	Review the daily distribution and collection operations at the service centers and determine effectiveness	4.2	NPA	280
18	Service Center Program	Neumann	Service Center Program	Evaluate the Service Center Program progress	3.3	NPA	280
<b>ADVISORY SERVICES</b>							
19	Employee Benefits	De La Garza	HIPAA	Review compliance with HIPAA regulations in regards to accessing, storing, and sharing personal health information.	3.7	NPA	200
20	Customer Service	Ruiz	Fire Hydrant Meters	Review the procedures and controls over the Fire Hydrant Meters and related water consumption	2.7	NPA	200
21	Management Requests			As Requested by Management Throughout the Year			240
<b>OTHER INTERNAL AUDIT PROJECTS</b>							
22	Risk Assessment and Annual Audit Plan		All Departments, Functions and Activities	Determine potential auditable areas, perform a risk based assessment and develop the annual audit plan			240
23	Internal Audit Self Assessment		Internal Audit	Perform the department self assessment			80