Annual Risk Assessment - Audit Universe

No.	Team Mate #	Audit Projects	Audit Project Description	IT	Finance	Total	Cum. IT Hours	Cum. Fin. Hours	Org.	Financ.	Political	Legal/Reg	Operat.	Auditor Judgm.	Total Risk points	Board/Management Request (Y/N)	Must Do (Y/N)	Type F/IT/OC/RC/SP/FR	Recent Audits FY Ended	Recent Audits	Organization
1	5000	Assist external auditors	Assist external auditors with quarterly audits of financial statements and year-end audit of financial statements for current fiscal year. Also includes assistance with Single Audit if required. Contractually required.	-	800	800	-	800	CFO	5	5	5	5	5	25		Y	RC	Recurring		
2	varies	Carryover audits from 2012/13 Audit Plan	Complete audits in process as of June 30, 2013.	50	700	750	50	1,500	Various	5	5	5	5	5	25		Y	OC	Recurring		
3	1400	Revenue bond issues and restructuring	Review drafts of text and tables of Preliminary Official Statements/Official Statements related to all debt issues; issue "comfort letters" to underwriters. **Assumes 4 comfort letters in FY 2013/14**. Contractually required.		400	400	50	1,900	CFO	5	5	5	5	5	25		Y	RC	Recurring		
4	5030	Perform Board requests	Perform reviews at the request of the Board.		200	200	50	2,100	BOD	5	5	5	5	5	25	Y	Y	SP	Recurring		
5	5031	Colorado River Water Users Association	Perform a limited review of the Colorado River Water Users Association Financial Report to gain assurance that the information is accurate and supported adequately. Requested by the Board.		75	75	50	2,175	BOD	5	5	5	5	5	25	Y	Y	SP	Recurring	Colorado River Water Users Association (issued as requested annually)	BOD/AUD
6	5500	Perform Management requests	Perform reviews at the request of Management.		200	200	50	2,375	GM	5	5	5	5	5	25	Y	Y	SP	Recurring		
7	6000	Audit Management attendance at Board meetings	General Auditor attendance at Board & Management meetings. Ensure timely, thorough information is provided to the Board; maintain sound relationships with the Board. Review Board letters and GM monthly reports.		350	350	50	2,725	AUD	4	5	5	5	5	24		Y	SP	Recurring		
8	6010	Audit Review	General Auditor review of audits and audit reports.		450	450	50	3,175	AUD	4	5	5	5	5	24		Y	SP	Recurring		
9	2200	Capital Investment Plan - Oxidation Retrofit Program	Evaluate controls over ORP, including contractor selection, program management (budget vs. actual monitoring, contract administration and reporting), performance, compliance with significant terms, and controls over accounting and recording of transactions. Included in Capital Investment Plan - $72MM in FY13/14 budget for ORP at Weymouth. Construction contract for Weymouth awarded 6/12, 9% complete at 12/12. **FY 2013/14 conduct one audit of Weymouth ORP in 4Q FY13/14; also, audit Diemer ORP Program, Shimmick Obayashi, after further management discussions in fall time frame.**		500	500	50	3,675	ESG	5	4	5	5	4	23			OC	2012	Weymouth Oxidation Retrofit Program and Inlet Conduit Relocation Project (2012); Weymouth Archer Western Contractors (ozone facilities) (2012); Skinner Oxidation Retrofit Parsons Water and Johnson Controls (2012); Diemer Oxidation Retrofit Program - Shimmick/Obayashi (2011); ORP - Kiewit Pacific (2010); Mills ORP - Roen and Ozonia (2009)	ESG
10	2250	Capital Investment Plan - Infrastructure Reliability Programs	Review controls over major infrastructure reliability capital investment programs including tests performed on the program, project, and contract levels. Include program management (project tracking activities, budget vs. actual monitoring, and reporting practices) for selected projects under the Program. Evaluate controls over project authorization, change orders and close-out processes for selected projects. On the contract level, review controls over selected contract (s) including change orders and the validity of expenditures. **FY2013/14 conduct two audits: (1) PCCP Rehabilitation and Replacement Program Approp 15471 - Contracts #1733, 1734 and 1750; (2); Conveyance and Distribution System Rehabilitation Program Approp 15441 - Contracts Eagle Rock/Puddington Gates #1729, Upper Feeder Rehabilitation #1709, Temescal Power Plant**		450	450	50	4,125	ESG	4	5	5	5	4	23			OC	2012	Jensen Water Treatment Plant #15371 in process; Skinner Water Treatment Plant Improvements Program (2012); Colorado River Aqueduct Pumping Plant Reliability Program Phase II (2012); Diemer Plant Improvements Program (2011); Colorado River Aqueduct Pumping Plant Reliability Program Phase II (2011); Weymouth Plant Improvements Program (2009); Conveyance and Distribution System Rehabilitation Program (2009); Colorado River Aqueduct Reliability Program Phase 6 (2009)	ESG
11	2400	Bay-Delta initiatives	Provide assistance as requested for Metropolitan activities concerning the Sacramento - San Joaquin Bay Delta, the location of pumping facilities for the State Water Project. The revised administrative draft of the Bay Delta Conservation Plan was released in March 2013. This Plan is intended to enhance and restore Delta ecosystems and provide long term endangered species permits to SWP facilities and operations. Estimated to be multi-billion dollar programs. **FY 2013/14 Audit focus on consulting contract management processes and controls (selection, performance, reporting, payments and process controls/efficiency).**		200	200	50	4,325	SWI	3	5	5	5	5	23			OC	2012	Bay Delta Initiatives - Consulting Agreements (Systech; Cardno Entrix; HNTB; R2) 2012; Various consulting agreements audited every year.	Strategic Water Initiatives
12	5551	Assist in internal and external fraud investigations	Provide support as needed to Legal or Ethics regarding hotline calls or investigations. Perform data gathering analytics on various areas and assess risk for improper transactions.		75	75	50	4,400	Ethics	4	5	5	5	4	23		Y	FR	-		
13	2000	Capital Investment Programs	Review controls over major capital investment programs including tests performed on the program, project, and contract levels. Include program management (project tracking activities, budget vs. actual monitoring, and reporting practices) for selected projects under the Program. Evaluate controls over project authorization, change orders and close-out process for selected projects. On the contract level, review controls over selected contract (s) including change orders and the validity of expenditures. **FY 2013/14 Audit 1 program - Jensen Water Treatment Plant - Improvements Program Module No. 1 Filter Surface Wash System Upgrades ($9.9MM) Approp 15442 - Audit in 4Q 2014.**		225	225	50	4,625	ESG	5	5	3	4	5	22			OC	2012	Morillo Construction (LaVerne shop upgrade and expansion) (2012); ERS Industrial Services (Diemer filter media); Shea Construction (Weymouth Electrical Upgrade No. 1689) (2012); Sukut Construction (Diemer North Access Road Project Phase II and III) 2011; Zusser (Fire and Potable Water Pump at Diemer) 2012; Skinner East Bypass Screening Structure (2010). Refer to construction contract spreadsheet for more information.	ESG
14	2320	Perris Valley Pipeline Project	Provide support if requested by Legal on litigation and analysis (South Pipeline).		50	50	50	4,675	ESG	5	4	4	3	5	21			OC	-		

Risk Levels: 1=Low 2=Moderate 3=Medium 4=High 5=Significant

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No.	Team Mate #	Audit Projects	Audit Project Description	Hours IT	Hours Finance	Hours Total	Cum. IT Hours	Cum. Fin. Hours	Org.	Risk Financ.	Risk Political	Risk Legal/Reg	Risk Operat.	Risk Auditor Judgm.	Total Risk points	Board/Management Request (Y/N)	Must Do (Y/N)	Type F/IT/OC/RC/SP/FR	Recent Audits FY Ended	Recent Audits	Organization
15	5010	Employee and Director Expense Reports	Monitor reports prepared by the Controller; evaluate controls over the expense reporting process; test expense claims for propriety and compliance with established policies (C-04); analyze expense trends and exposure. Required. In process 4/13		200	200	50	4,875	BOD/CFO	3	5	5	3	5	21	Y	Y	OC	Recurring	Employee and Director Expense Reports (2013) (annual review).	BOD Section; CFO
16	2500	WRM Programs *	Evaluate controls over program administration, contract compliance, assessment, reporting and reconciliation of financial incentives and funding agreements. Local Resource Program provides financial assistance to member agencies related to local water recycling and groundwater recovery projects ($33.6 million in FY 2013/14). Conservation Credits Program provides financial assistance for development of conservation programs ($20 million). Review WRMs "Monthly Conservation Report" for status on various programs. **FY13/14 - 4 audits. (1) Arvin-Edison Water Management Program 2009 - 2013; (2) Semi-tropic Water Banking 2009 - 2013; (3) Residential Conservation Programs - SoCal Water$mart (HE clothes washers, sprinklers and irrigation controllers); and (4) Commerical Conservation Programs - Save Water, Save a Buck (plumbing fixtures, landscaping equipment, HVAC, etc.)**		850	850	50	5,725	WRM/WSO	5	4	3	3	5	20			OC	2012	Kern Delta Water Mgmt Program in process (2013); Imperial Irrigation District/MWD Water Conservation Program (2012); Local Resources Program Recycled Water Projects (2012); Innovative Conservation Program and US Bureau of Reclamation grant matching agreements (2011); Recycled Water Projcts (2011); Palo Verde Irrigation District Forbearance and Fallowing Program (2011); Conservation Credits Program (2009 special request); Semitropic Water Banking and Exchange Program and Arvin-Edison Water Management Program audit date 12/2008 (2009); IID/MWD Water Conservation (2009); Sacramento Valley Water Transfer Program (2009); Artificial Turf Replacement (2009); Kern Delta Water Management Program (2008)	WRM
17	5040	Quarterly consulting contracts reporting	Review and verify the accuracy and completeness of the Quarterly List of Contracts Reports to the Board of Directors. Assess timeliness of report and identify process enhancements. Performa an analytical review of data and cost trends. Include comment in monthly report to Audit Committee. Includes 4 reviews.		150	150	50	5,875	BTG	5	5	2	3	5	20	Y	Y	OC	2012	4 Quarterly Reports issued as of 5/13	Various
18	1070	Computer Aided Analytical Procedures (CAAT) Financial Processes	Perform analytical procedures utilizing automated queries in areas including payroll, accounts payable, cash disbursements, and travel and living. Utilize tests designed to search for fraudulent transactions. Review exception reporting and identify transactions for follow-up. Payroll completed 2012. **Accounts payable in process May 2013. FY 2013/14 perform CAAT and follow-up in both Payroll and Accounts Payable. Use Microsoft Access or other data mining tools to detect data requiring follow-up.**		150	150	50	6,025	CFO	4	5	3	2	5	19	GR		OC	2012	Payroll Records (2012); Accounts Payable (2013)	CFO
19	3000	Property Leases and Revenue	Review risks and controls over the management of property leases, easements, entry permits, licenses, and property acquisition for future water conveyance and operations. Include receivables management and collection of lease income (e.g. Sun Edison) and recording and reporting of lease transactions. REPortfolio, Metropolitan's new property management system, being implemented in June, 2013. **FY 2013/14 Audit will include follow up from the 2010 audit of property leases and recent revenue generating activities. Conduct in 3Q 2013/14.**		225	225	50	6,250	RP	3	4	4	3	5	19		Y	OC	2010	1. Real Property Recordation Program -ESG 2010 2. Property Leases 2010	RP/CFO
20	2930	Safety and Environmental Services Compliance	Review accounting and administrative controls over hazardous waste and environmental services agreements, hazardous spills and permits managment, and employee safety training. Assess programs to ensure safe work practices and adherence to environmental and workplace health and safety regulations and operating policy (D-01). Consider hazardous waste disposal process. Audited 2012 with Less Than Sat opinion. **FY 2013/14 - perform follow-up review.**		125	125	50	6,375	WSO	3	3	5	4	4	19		Y	OC	2012	Safety and Environmental Services (2012)	WSO
21	7011	PC Replacement Project	Review administrative and project management controls including planning, budgeting, capitalization, reporting, and execution related to the Personal Computer Replacement Project. This program will deploy new Hewlett-Packard computing technology throughout Metropolitan. Approximately half of the required units have been purchased as of April 2013. Upon receipt of the units, staff will install standard software and commence delivery of pilot units in IT and Water Quality.	200		200	250	6,375	BTG	5	3	2	4	5	19			IT			BTG
22	2100	Consulting agreements	Evaluate controls over bid/award process, agreement administration (payment, monitoring), and management reporting for multiple consulting agreements. Assess compliance with agreement terms and verify validty of payments. Identify operating inefficiencies. **Conduct two audits in FY 2013/14 ESG: (1) Jensen - Improvements Program #15371, Agreement #106445; Diemer Plant - Improvements Program #15380, Agreement #116286; Diemer Plant Improvements #15436, Agreement #112249 and (2) CRA Conveyance Reliability Program #15373, Agreement #119165; Conveyance & Distribution System Rehabilitation #15441, Agreements #118570 and #116547.**		400	400	250	6,775	ESG/Various	3	5	3	3	4	18			OC	2012	1. Kennedy/Jenks; MWH Americas; LSA Associates 2012 (ESG) 2. Pure Tech; Black & Veatch; PRAG 2012 (ESG; CFO) 3. Pure Tech; CH2M Hill; Camp Dresser & McKee 2012 (ESG) ; RBF Consulting and Sanborn Map 2010 (ESG) ; Fraser Communications 2010 (EA); Butier and Tetra 2011 (ESG); Take Supply Chain and Ciber (2011) (IT and HR)	Various; mainly ESG.
23	2300	Colorado River Aqueduct programs	Review and assess administrative controls over CRA capital investment, maintenance or shutdown projects. Review project tracking and reporting activities; compare budget to actual costs; evaluate controls over project authorization and close-out processes. Audit one or two contracts within the program to rest reasonableness and validity of invoice payments and contract compliance. **Conduct one audit (ESG) in 4Q FY2013-14. Possibly CRA - Conveyance Reliability Program - Copper Basin Outlet ($6.9MM) #1736 (22% complete at 12/12). Discuss status with ESG before beginning audit.**		225	225	250	7,000	ESG/WSO	4	3	3	4	4	18			OC	2012	1. Colorado River Aqueduct Program - 2011 Shutdown (2012) WSO 2. Yuma Desalting Plant Pilot Run Program (2011) (Strategic Water Intitiaties)	ESG/WSO

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24	6030	Audit Quality Assurance	Execute the Quality Assurance & Improvement Program (QA&IP), including periodic internal and external quality assessments of Audit Department activities. External quality assessment performed May 2012. **FY 2013/14, perform an internal quality assessment. Also, perform quarterly updates of the Audit Plan for review by the Audit & Ethics Committee as required by professional standards.**		250	250	250	7,250	AUD	4	3	2	4	5	18		Y	SP	2012	Quarterly updates of Audit Plan (2012); Last external assessment 2012.	Audit
25	2050	Capital Projects less than $250,000	Review controls over smaller capital projects (project management, contract compliance, remittances, Board reporting). The Minor Cap program ($3.5 million in 2010/11) is authorized to enable staff to expedite smaller, unscheduled capital projects with rapid response. Audited 2012 with Less Than Satisfactory rating. **FY 2013/14 perform follow-up.**		100	100	250	7,350	ESG	4	3	3	3	5	18		Y	OC	2012	Capital Program for Projects costing Less Than $250,000 (2012)	ESG
26	New	Privacy Framework and Social Media	Evaluate the adequacy and effectiveness of controls related to protecting personal information including identification of employees; evaluations; medical status etc. Consider laws and regulations applicable to Metropolitan. Assess information technology controls over information security and data protection; record retention. Evaluate privacy policies, practices, controls and training for managers. Refer to The IIA's Practice Advisory 2130-A1-2. Additionally, assess current policies, practices, and risks related to employees' usage of social media such as Facebook and Twitter.		200	200	250	7,550	HR/BTG	2	4	4	5	3	18						HR/BT
27	New	Internal Controls over Financial Reporting	Review documentation and testing of internal controls over financial reporting and information security. **FY 13/14 - Develop methodology utilizing IIA guidance to issue an opinion on internal controls over financial reporting.**		200	200	250	7,750	CFO	4	4	3	3	4	18	Yes		F	2013		AUD
28	1220	Customer Deposits and Trust Funds	Review internal controls over the accounting of cash receipts, disbursements, and the reconciliation of cash balances held in deposit or trust relationships. Evaluate compliance to contribution, payment, and financial reporting requirements of agreements. Last audit covered six trust funds ($22.8 million) of nineteen trust funds in existence as of 10/10. May be new trust fund related to OPEB.		200	200	250	7,950	CFO/WRM/ESG/SWI	3	4	4	4	3	18			OC	2010	Metropolitan Trust Funds (2010)	CFO/WRM/ESG
29	4510	Disability Management/Workers' Compensation	Review controls related to compliance with State workers' compensation regulations and Metropolitan procedures (E-11 - "Disability Management/Reasonable Accomodation") including testing, analysis of cost trends, procedures, and accounting treatment. Metropolitan self-insures a portion of workers' compensation liabilities and supplements this with excess insurance coverage. A third party processes disability claims.		200	200	250	8,150	HR	3	4	4	3	4	18			OC	2009	Workers' Compensation (2009)	HR
30	3050	Fleet management/**Fuel Supply**	Review risk and controls related to security, authorization and issuance of Metropolitan fleet and acquisition and disposition of fleet. Fleet management in process 2013. **FY 2013/14 Audit Fuel Supply WSO (last audited 2007) including controls over managment of fuel supplies and gas cards; controls over purchase, use, and reporting of fuel cost; and compliance with fuel supply and gasoline card policies. Processes have been automated. Use data analytics (100% population testing) on testing fuel gas cards usage and gas pump usage.**		200	200	250	8,350	WSO	3	4	2	4	5	18			OC	2013	Fleet Management (2013)	WSO
31	new	Gratuities, Gifts and Facilitating Payments	Review leading practices and assess Metropolitan's current framework regarding the improper acceptance of gifts, gratuities and/ or facilitating payments. Consider current policies, procedures, and training activities (including Operating Policy C-23 "Employee Discounts From Vendors"; Operating Policy E-05 "Reporting Fraud and Misconduct" and Operating Policy H-03 "Ethics Policy".)		150	150	250	8,500	ESG/WSO/BTG	2	5	5	2	4	18			OC			ESG/WSO/BT
32	7433	Water Conservation System	Review application controls for the Water Conservation System including conservation credit tracking (input, processing, output reporting); access security; data backup and recovery; data retention requirements; change management; and disaster recovery preparedness.	200		200	450	8,500	WRM/BTG	5	4	2	4	3	18			IT		New system to be deployed in July 2013. Schedule audit in March 2014, a post-implementation review.	
33	7613	Business Continuity Program	Review business resumption capabilities, plans and programs which facilitate Metropolitan's ability to recover critical business systems in the event of a major regional disaster. Review scope includes business impact analysis, functional exercises for critical MWD business processes, Information Technology business system disaster recovery preparedness processes and exercises, and compliance with State and Federal requirements. Review how/where employees will be directed to report for duty and how they will perform their responsibilities.	250		250	700	8,500	CFO/BTG	4	2	4	4	4	18			IT	2011	Business Continuity (2011)	
34	7708	TeamMate Maintenance	Maintain and provide technical support for the audit software, TeamMate, and related PC issues within the Audit Department.	250		250	950	8,500	AUD	3	3	2	5	5	18			IT	Ongoing		
35	7102	SDLC - DVL SCADA Upgrades	Monitor development controls for the DVL SCADA upgrades.	50		50	1,000	8,500	BTG	4	3	1	5	5	18			IT	2013		
36	1250	Accounting for and Billing of Reimbursable Projects	Review controls over project authorization, billing, collection, contract management, and closeout processes. These projects require reimbursement from contracting entity. They can originate from any group, such as services provided for the benefit of DWR and State Water Project facilities. Review for compliance with Operating Policy C-01. **FY2013/14 Audit - focus on projects within ESG, WSO, and WRM; follow up on previous audit and include identification of process enhancements.**		200	200	1,000	8,700	WRM/WSO	3	3	3	3	5	17			OC	2010	Follow-up on Review of Accounting for and Billing of Reimbursable Projects (2010); Accounting for and Billing of Reimbursable Projects (2008)	WSO/WRM/BT
37	1740	P-Card Review	Review controls surrounding the Purchasing Card (P-card) Program (credit cards used to purchase goods and services of small dollar amounts). Include card issuance and return, charging, review and reporting. Assess processes and controls to ensure validity and propriety of charges.		200	200	1,000	8,900	BTG	3	4	2	3	5	17			OC	2009	Purchasing Card (2009)	BT

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38	1710	Stores Inventory	Review controls over inventory management, recordkeeping, security and access, cycle counting and periodic inventory of stores inventories (material held as replenishable stock items at eight warehouses). Identify opportunities for improved efficiencies. As of June 2012, balance was $11.7 million, excluding chemical inventory. Refer to Operating Policy F-08 Stores Inventory Verification. focus on LaVerne. **Timing 4Q FY2013/14.**		250	250	1,000	9,150	BTG	4	3	2	4	4	17			OC	2008	Stores Inventory (2008)	BT
39	3020	External Affairs Activities	Review the administration and selected functions within the External Affairs Group, including legislative services; advertising; conservation and community services programs; media services; education and outreach programs. **FY 13/14: Review controls over Community Partnering Program, including recipient selection process, disbursements, management reporting, compliance and efficiency.**		200	200	1,000	9,350	EA	2	5	3	3	4	17			OC	2010	(Fraser 2010 - see Consulting Contracts); Community Partnering Program (2009); Cal Friendly Landscape Training Program (2009)	EA
40	7201	SDLC - Communication Infrastructure Reliability Upgrade (CIRU)	Monitor implementation of new communication infrastructure and upgrades including a voice over IP telephone upgrade.	25		25	1,025	9,350	ESG/BTG	4	3	2	4	4	17			IT			
41	7001	SDLC - AP Imaging	Monitor development and implementation of AP Imaging.	25		25	1,050	9,350	BTG	5	1	4	3	4	17			IT			
42	7604	Software Licensing Tracking and Purchases	Review IT controls and policies related to desktop software licensing, copyright compliance, and software acquisition.	200		200	1,250	9,350	BTG	4	2	4	3	4	17			IT	2007		
43	7425	Environmental and Safety Management Information System	Review application controls for the Environment and Safety Management System. The system was implemented for WSO treatment plants to track hazard incidents, compliance, and issues from internal inspections and CA State audits. Three modules have been implemented: hazard material purchase tracking, hazard material incident management, and hazard incident tracking. The controls include input, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness. **Timing of review: 3rd Quarter FY2013/14.**	200		200	1,450	9,350	WSO	3	3	5	3	3	17			IT		New	
44	7609	Cyber Security	Review controls related to end user policies and procedures (security controls, data integrity and confidentiality over information systems including sensitive data policies; business partner security; social media, mobile device security, and other emerging technologies). Assess the balance between security restrictions and practical needs of security controls.	100		100	1,550	9,350	BTG	3	3	3	3	5	17			IT	2012		
45	3040	Legal contracts and settlements	Review controls over legal contracting process (similar to consulting contract process) and tracking and performance of legal settlements (employee and contractor/vendors). Focus on process/procedures and payment process, as well as effectiveness, timeliness, and accuracy of reporting.		200	200	1,550	9,550	Legal	3	4	3	2	5	17			OC	2009	Legal Dept. Contracts and Settlements (2009)	LEGAL
46	4520	Human Resources	Assess selected programs and processes within the HR function including cost-effective processes and programs in Total Compensation, Performance Management, etc. Major initiatives include Workforce Planning/Talent Management and succession planning. **FY 2013/14 Review recruitment process including roles, responsibilities, reporting, effectiveness, cycle time analysis and potential enhancements (time frame 4Q FY2013/14). Possible advisory role.**		225	225	1,550	9,775	HR	2	3	3	4	4	16			OC	2010	Human Resources (2010); HR performed a dependent eligibility self-assessment in 2013; Calpers performing dependent eligibility check in 2013.	HR
47	2730	Treatment Plants	Evaluate risks and controls of activities at treatment plants including labor overtime, budget variances, training compliance, safety activities, management reporting and chemical procurement. Evaluate Business Support Teams Activities (budget, front office, procurement, etc.). **FY 2013/14 - Audit Mills or Jensen.**		225	225	1,550	10,000	WSO	3	2	3	4	4	16			OC	2012	Weymouth Treatment Plant (2012)	WSO
48	2935	Security and Emergency Management	Review activities of the Security Management Unit including physical security function at CRA, water treatment plants, distribution system and headquarters. Operating Policy E-01. Includes Security Practices at Union Station (audited 2008). **FY 2013/14 Review Union Station Security and Emergency Management processes.**		200	200	1,550	10,200	WSO	2	5	3	3	3	16			OC	2011	Physical Security Management - Colorado River Aqueduct and Pumping Plants (2011)	WSO
49	New	Governance	Review leading practices in reviewing governance processes and risks in public agencies. Develop framework for evaluating risks related to governance and potential role of Audit Department.		75	75	1,550	10,275	AUD	3	3	4	3	2	15						AUD
50	4010	Employee training programs	Assess controls over program activities including training requisition and approval process, administration and reporting practices, and compliance with policies (J-05) and certification requirements including in-house training programs. Review for compliance with federal, state and locally mandated employee training.		200	200	1,550	10,475	HR/WSO	3	3	2	4	3	15			OC	2009	Employee Training and Development Program	
51	1020	Payroll	Assess Human Resources and Payroll controls related to compensation including timekeeping, deductions and the labor transfer process. Evaluate compliance with applicable payroll laws, procedures, and MOU. Utilize automated testing of selected payroll transactions. Analyze overtime trends. Verify capitalization of some labor costs into construction.		200	200	1,550	10,675	CFO	3	3	3	3	3	15			F	2010	Payroll (2010)	HR; CFO
52	6020	Internal and External Recommendations	Follow up on recommendations from any internal or external review (e.g. State Auditor).	-	50	50	1,550	10,725	AUD	2	4	4	3	2	15			SP	Recurring		

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				IT	Finance	Total				Financ.	Political	Legal/Reg	Operat.	Auditor Judgm.		(Y/N)	(Y/N)	F/IT/OC/R C/SP/FR	FY Ended		
53	5555	Quarterly Financial Analysis	Review and analyze Metropolitan's financial performance; prepare executive level summary of trends and variances of key items. Utilize computer aided audit techniques to identify unusual transactions.		100	100	1,550	10,825	CFO	4	3	2	3	3	15	GR		F	2011		
54	new	Purchasing - Professional Services Contracting Process	Evaluate administrative controls by testing compliance with the contracting requirements of procurement policies and procedures for soliciting proprosals or qualifications, vendor evaluation, contract award and contract close-out. Identify operational efficiencies. May also include controls over vendor and contract records in the Oracle Procurement Database.		200	200	1,550	11,025	BT	2	3	3	4	3	15			OC	2011	Purchasing - Professional Services Contracting (2011)	BT
55	3060	Emergency preparedness	Assess efforts within Metropolitan to maintain emergency preparedness and response capabilities (non-IT focus). Review Emergency Management (Operating Policy A-06) to ensure adequate training, crisis management, business resumption, and recovery strategies and procedures. See also Business Continuity Program.		250	250	1,550	11,275	WSO	3	3	2	4	3	15			OC	2011		
56	7203	SDLC- 2 Way Radio	Perform further audit risk assessment along with development in this area. An audit may be scheduled. Monitor implementation of 2-way Radio system.	20		20	1,570	11,275	BTG	4	2	1	4	4	15			IT			
57	7411	Board Document Management System	Perform audit risk assessment along with development in this area. Board Document Management System (BDMS) is a software used to prepare board meeting related documents.	20		20	1,590	11,275	GM/BTG	3	3	3	3	3	15			IT			
58	7002	SDLC - Oracle Financial Upgrades	Perform audit risk assessment along with development in this area. Identify production problems and assess the need to upgrade to new versions that are supported by Oracle. Monitor development and upgrades of Oracle Financial.	20		20	1,610	11,275	BTG/CFO	4	3	2	3	3	15			IT			
59	7005	SDLC - PeopleSoft Upgrades	Perform further audit risk assessment along with development in this area. An audit may be scheduled. Monitor development for the PeopleSoft Upgrades.	20		20	1,630	11,275	HR	3	3	3	3	3	15			IT			
60	7715	Mobile Device Management and Security Controls	Review mobile device security management to ensure adequacy of security controls over the subscribed mobile filtering services.	20		20	1,650	11,275	BTG	4	2	3	3	3	15			IT		New	
61	New	Operating Policies	Assist management with risk assessment and process for updating operating policies. As part of governance efforts, conduct reviews related to policy roll-out and training.		50	50	1,650	11,325	COO	3	3	3	3	3	15		Y		2012	Memo.	COO
62	2700	Facilities Maintenance	Evaluate routines to ensure Metropolitan assets (machines, pumps, etc.) are properly maintained; assess compliance with preventive, corrective and emergency maintenance procedures and test compliance with regulatory requirements governing equipment care and management. Verify propriety and accuracy of maintenance costs. **2013/14 - Consider Skinner, Mills or Diemer Treatment Plants.**		225	225	1,650	11,550	WSO	3	3	3	3	2	14			OC	2011	1. Facilities Management - Mills (2009) 2. Facilities Maintenance - Jensen (2011)	WSO
63	4530	Temporary Workers	Review controls and monitoring activities related to agency agreements for temporary workers used to manage peak workloads, etc. Ensure post-Cargill routines are established and functional. Currently have 16 agency temp contracts and 2 supplemental labor (crafts and trades) contracts.		150	150	1,650	11,700	HR		3	4	3	1	14	GR		OC	2009		
64	2330	State Water Contract	Water supply contract with the California Department of Water Resources. FY 2013/14 $564 million budgeted. Richardson & Co. provides audit coverage. Provide assistance if requested. Review Joint Powers Authority Agreement.		100	100	1,650	11,800	WRM	4	3	3	3	1	14			OC	-		
65	1260	Deferred Water Rights	Evaluate accounting and recording (deferred costs and corresponding amortization) and compliance with water rights policies. External auditor area of focus.		200	200	1,650	12,000	CFO	3	1	3	3	4	14			OC	2008		
66	3010	Surplus Property	Review the controls and procedures over the retirement and disposal of outdated and surplus equipment and test compliance with Operating Policy F-02. Metropolitan retired $3.7 million over 22 months during last audit and generated $0.5 million cash proceeds. Consider compliance with E-waste regulations. **In Process 2013.**		200	200	1,650	12,200	BT	2	4	2	2	4	14			OC	2013 (in process)	In process (2013). Surplus Personal Property (2010); Inland Feeder's Salvaged Equipment (2009) ESG	BT
67	7704	SCADA Network Security	Review security controls over MWD SCADA Network including routers, firewalls, Intrusion prevention systems, and malware detection system.	250		250	1,900	12,200	BTG	1	3	2	4	4	14			IT	2008		
68	2920	Energy Management/ Greenhouse Gas	Assist in evaluation of energy management and reliability programs including hydroelectric power recovery plants (revenue $20.9 million in FY 2013/14 Budget) Wadworth Hydro Plant energy sales, solar power energy facilities, and Colorado River Aqueduct power. Assess controls over Greenhouse Gas reporting procedures to the state. In future years, Metropolitan will purchase allowances related to emissions.		200	200	1,900	12,400	WSO	3	4	2	3	1	13			OC	2012	1. Colorado River Aqueduct Power Contracts (2012); 2. Hydroelectric Power Contracts (2011); 3. Energy Management - Greenhouse Gas (2009)	WSO
69	2650	SWP Water Transfer Program	Evaluate controls over accounting and administrative processes. Review various transfer, storage, and exchange agreements for compliance with contractual terms and accurate and complete accounting. Budgeted expenditures of $10.5 million. No programs require audit in FY2013/14.		200	200	1,900	12,600	WRM	3	3	2	3	2	13			OC	2013	2010 Water Transfer Agreement (2013); SWP Water Transfer Program - Drought Water Bank Agreement (2011); SWP Water Transfer Program - Yuba Accord Dry Year Water Purchase Program (2010); Sacramento Valley Water Transfer (2009)	WRM
70	4521	Employee Separations	Review effect on controls from employee separations. Also, assess compliances with related procedures (Operating Policy H-05) and return of Metropolitan assets (Operating Policy F-09) as well as exit routines (security, etc.). Consider termination payments related to accrued vacation, sick and compensatory leave (refer to Accrued Compensated Absences liability). **WSO Review in process 2013.**		200	200	1,900	12,800	HR	2	2	3	3	3	13	GR		OC	2013	Employee Separations - HQ (2011) SR; WSO in process 2013.	WSO

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No.	Team Mate #	Audit Projects	Audit Project Description	Hours IT	Hours Finance	Hours Total	Cum. IT Hours	Cum. Fin. Hours	Org.	Financ.	Political	Legal/Reg	Operat.	Auditor Judgm.	Total Risk points	Board/Management Request (Y/N)	Must Do (Y/N)	Type F/IT/OC/R C/SP/FR	Recent Audits FY Ended	Recent Audits	Organization
71	4050	Employee Usage of Company property	Review compliance with procedures relating to ensure proper approval and issuance of telecommunications devices and allowances; usage of company property (may include cell phones, Ipads for Directors and employees, office phones, pagers, computers, Company 800 number, etc.); and valid expenditures. Refer to Operating Policy F-04.		200	200	1,900	13,000	BT	2	5	3	2	1	13			OC	2012	Employee Usage of Company Property - Telecommunications (2012)	BT
72	4000	Employee benefits	Review controls over various benefit plans, including 401K and 457, Cobra Plan, retirement counseling, professional development, and leave claims. Also includes compliance with program and MOU provisions. CalPers performing health care eligibility audit 2013.		200	200	1,900	13,200	HR	2	3	4	3	1	13			OC	2009	Disability Management (2009); 401k and 457 Plan (2011)	HR
73	2933	Incident Reporting and Mangement	Review and assess processes and programs related to Operating Policy E-03, Incident Reporting (work related employee accidents or illnesses, loss to Metropolitan equipment, etc.). Focus on efficiency and integrity of reporting processes.		200	200	1,900	13,400	HR	2	3	3	3	2	13			OC	-		
74	1730	Purchasing - Materials and Non-Professional	Review the controls over the requisition, bidding, and purchasing of materials and supplies of non-professional (e.g. janitorial work or landscape maintenance services) and non-construction purchasing activities (including blanket orders, supplier agreements, vendor master file controls, etc.). Use data analytics (100% population testing) in such areas as identifying price discrepancies among treatment plants.		250	250	1,900	13,650	BT	3	3	2	3	2	13			OC	2010	Purchasing (non-professional services and purchase requisitions) (2010); Eurest Dining Services (2008)	BT
75	3005	Diamond Valley Lake Recreation Facilities	Assess controls over Diamond Valley Lake lease with marina operator (Urban Park Concessionaires). Assess controls over cash receipts, accuracy of financial reporting, and adherence to contractual terms.		200	200	1,900	13,850	RP	3	3	3	3	1	13			OC	2012	Diamond Valley Lake Recreation Facilities (Lease with Urban Park Concessionaires) (2012)	Chief Administrative Officer
76	2108	Consulting contracts less than $250,000	Scope includes small consulting agreements. Review the consulting selection process, agreement administration and reporting practices, and test compliance with terms and conditions. Evaluate validity and propriety of payments.		200	200	1,900	14,050	BT	2	3	3	3	2	13			OC	2011	Professional Consulting Agreements less than $250,000 (2011); Engineering Consulting Agreements Less Than $250,000 (2009)	ESG; BS & IT
77	2900	Chemical Management	Review controls regarding the purchasing, handling, storage, safety and transportation of chemicals. Review agreements with chemical suppliers for compliance with terms and conditions. Chemical purchases for FY 2007/08 were $22 million.		200	200	1,900	14,250	WSO	1	3	4	3	2	13			OC	2009	Chemical Management (2009)	
78	7610	Web Platform/Infrastructure	Review configurations of MWD's Web infrastructure including network configurations, DMZ, and security controls. Review adequacy of policies and procedures for web content management. Potentially performed by consultant.	200		200	2,100	14,250	BTG	2	3	3	3	2	13			IT			
79	2710	Remote site activities/ Company Housing	Perform comprehensive administrative control audits at remote sites (Lake Mathews, Gene Camp, etc.). Review general ledger, service agreements, timekeeping, and policy compliance. Audit may include review of company housing (program administration, verification of rent charges, and compliance with operating policies).		200	200	2,100	14,450	WSO	3	3	2	2	2	12			OC	2009	Desert and Western (2009); Eastern (2009)	WSO
80	1230	Federal Grants Administration	Review controls over federal grants including U.S. Bureau of Reclamation and FEMA including reimbursement, grant expenditure tracking, and reporting. Review for compliance with operating policy (C-21) and federal policies. Coordinate with Single Audit (Performed by KPMG). **FEMA in process 2013.**		200	200	2,100	14,650	CFO	2	3	2	3	2	12			OC	2009	In process 2013.	
81	2651	Enterprise Risk Management	Review controls related to incident reporting, liability/property claims management, insurance program management, and risk assessment process. Begin with Risk Council.	-	25	25	2,100	14,675	CFO	2	2	3	2	3	12			OC	2008		
82	New	Water Rate Stabilization fund	Review fund administration and reporting along with compliance with provisions of Administrative Code. On hold due to litigation.		150	150	2,100	14,825	CFO	4	3	2	2	1	12			F	2007		
83	2051	Capital Investment Plan	Review administrative, accounting and reporting controls related to Metropolitan's capital investment plan, $$295 million in 2013/14, including developing plan; approval routines; monitoring budgets and performance; accounting for capital projects/assets timely and properly; and providing accurate and timely reports to management and the Board.		200	200	2,100	15,025	ESG	3	2	2	4	1	12			OC	2011		
84	1000	Operating Revenue	Review controls over billing and test transactions related to operating revenue, consisting of water sales ($1.2 Billion); readiness-to-serve charges ($154 million) and power recoveries ($21 million) (FY 2013/14 figures). Test the accuracy of invoices and timeliness of collection.		200	200	2,100	15,225	CFO/WSO	4	2	2	3	1	12			F	2012	Operating Revenue- Water Sales (2012); Revenue Cycle -power, leases, licenses, and entry permits (2009)	CFO; WSO
85	2340	Joint Venture - San Joaquin Reservoir	Review controls over the selection, administration and monitoring of contractors. Consider controls related to service connection agreements with member agencies (water flows and distribution channels) and controls related to non-member agency agreements for all underground construction for water flow and water regulation.		200	200	2,100	15,425	WSO	2	1	1	3	5	12			OC	-		
86	1030	Accounts Payable and Disbursements	Review controls over A/P and payment process and test compliance with established procedures. Review controls over petty cash; emergency cash funds and disbursements; wire transfers and checks. Evaluate controls over vendor and contract records. Evaluate disbursement timing, within approved policy or contractual parameters. Evaluate cash management process effectiveness.		200	200	2,100	15,625	CFO	3	2	2	2	3	12			F	2011	Accounts Payable and Cash Disbursements (2011); Accounts Payable (2008)	
87	1040	Property and Plant	Evaluate controls over the acquisition, sale, disposal or retirement of Property and Plant assets, including capitalized portable equipment. Review compliance with Operating Policy F-01 Operating, Expensed and Capital Equipment. Includes review of Construction-in-Progress accounting and process; reporting; interest capitalization; appropriation close out routines.		300	300	2,100	15,925	CFO	4	1	1	2	4	12			F	2008		
88	1720	Equipment Inventory	Review controls over management of capital equipment, generally costing >$5,000 with a useful life of > 5 years and not a component part of fixed asset or a stationary facility. Includes evaluating controls over management of equipment, including acquisition, receipt, accounting for and inventorying. Balance at 8/2008 was $19MM.		200	200	2,100	16,125	BT	2	3	1	3	3	12			OC	2009	Equipment Inventory (2009)	BT

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				IT	Finance	Total				Financ.	Political	Legal/Reg	Operat.	Auditor Judgm.		(Y/N)	(Y/N)	F/IT/OC/RC/SP/FR	FY Ended		
89	2800	Water Quality	Assess selected programs and processes to ensure Metropolitan delivers water that meets all water quality regulations and objectives. Programs include monitoring of pharmaceuticals, clean-up and protection of source waters, pursuing funding opportunities, ozone disinfection, chlorine containment, Colorado River Basin Salinity control, Lake Perris water quality, perchlorate and fluoride programs, and State Water Project Water Quality. 2007 audit focused on water quality laboratory.		100	100	2,100	16,225	WSO	1	3	3	3	2	12			OC	2009		
90	new	Records Management	Assess processes and controls related to Metropolitan's paper and electronic records. Include compliance with Operating Policy B-03 "Records Management".		100	100	2,100	16,325	BT	2	4	3	2	1	12			OC			
91	4500	EEO Program	Review policies, controls and processes related to EEO activities, including training, Affirmative Action Plan, policies and procedures, and regulatory compliance.		200	200	2,100	16,525	HR	2	4	3	1	2	12			OC			
92	7611	Email system - Exchange/Outlook	Review MWD's Exchange Server and Outlook configurations, email administration, and security controls.	200		200	2,300	16,525	BTG	2	3	2	3	2	12			IT			
93	7709	Wi-Fi Security	Review security configurations over the MWD's Wi-Fi access. Assess effectiveness of encryption methodologies.	200		200	2,500	16,525	BTG	2	3	3	3	2	12			IT			
94	1510	Interest Rate Swap Program	Evaluate controls over the Swap Program, including program administration and reporting, and compliance with terms and conditions of swap agreement. Verify financial records and Board reporting and assess compliance with GASB Statement 53. Consider KPMG coverage.		200	200	2,500	16,725	CFO	3	3	2	2	1	11	Y		OC	2012	Interest Rate Swap Program (2012)	
95	1270	Computer software accounting and cost analysis	Review accounting and capitalization process of major computer system software. Review compliance with I-03 and I-04 operating policies. Also, review controls over budgeting and monitoring software maintenance and licensing costs and trends.		200	200	2,500	16,925	BT	2	1	3	3	2	11			F	2012	Computer Software Accounting and Cost Analysis (2012)	BT; CFO
96	1280	Water Inventory and Cost of Water	Review controls related to administration, recording and reporting processes of water inventory and cost of water ($93 million asset as of 4/12). Area of focus for external auditors.		200	200	2,500	17,125	WSO/CFO	4	1	1	4	1	11			F	2012	Water Inventory and Cost of Water (2012)	WSO; CFO
97	1019	Accounts Receivable and Cash Receipts	Review the accounts receivable process including risks and controls for all types of cash receipts and remittance handling processing (Op. Policy C-09). Test controls and transactions.		200	200	2,500	17,325	CFO	3	3	1	2	2	11			F			
98	5020	Ethics program	Assess the risks and controls related to ethics program activities, including policies and practices; assess compliance with applicable regulatory requirements and Operating Policy E-05.		150	150	2,500	17,475	Ethics	1	4	2	1	3	11			OC	-		
99	1525	Risk Management	Review controls related to incident reporting, liability/property claims management, insurance program management, and risk assessment process.		150	150	2,500	17,625	CFO	2	2	2	3	2	11			OC			
100	2922	WECC Reliability compliance	Participate in WECC team and assist in performing compliance related activities. Management request 2012.		75	75	2,500	17,700	WSO	2	2	4	2	1	11		Y	OC	2012	Support role 2012.	WSO
101	1010	Tax Revenue	Review controls for the calculation, billing, collection and accounting of tax revenues ($81 million in FY 2013/14). Property tax revenue is billed and collected by counties in service area and used to pay bond debt service. It is classified as non-operating revenue but billed on same monthly invoice.		200	200	2,500	17,900	CFO	4	2	2	1	2	11			F	2010	Property Tax Revenue	CFO
102	7423	Automated Meter Reading System (AMR)	Review application controls over the AMR System including accuracy of data from the water flow meter instrumentation at Service Connections, downstream to WINS, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness. **Performed 4/2013.**	250		250	2,750	17,900	WSO	3	2	2	3	1	11			IT	2004	Automated Meter Reading (2013)	WSO
103	7362	Oracle Project Accounting and Grant Management	Review application controls for the Oracle Project Accounting and Grant management, a pre-processor of the Oracle General Ledger System. The application controls include input, processing, output, access security, data backup and recovery, change management, and balancing between GL and Oracle subsystems.	110		110	2,860	17,900	BTG	3	2	2	3	1	11			IT	2012		
104	7605	IT Enterprise Risk Management	Review IT Enterprise Risk Management and risk mitigation strategies.	150		150	3,010	17,900	BTG	3	2	3	2	1	11			IT	2006		
105	7603	IT Project Management Functions	Review IT project management practices and compliance with established SDLC standards.	200		200	3,210	17,900	BTG	4	2	2	2	1	11			IT			
106	7702	Quarterly IT projects status reporting	Review and monitor the Quarterly Information Technology Project Status (QITPS) Report to the Board of Directors for accuracy and completeness.	200		200	3,410	17,900	BTG	3	3	3	1	1	11			IT			
107	7360	Oracle Financial Applications	Review application controls for the Oracle Financial Application. The application controls include input, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness.	300		300	3,710	17,900	BTG	3	2	2	3	1	11			IT			
108	1240	State and Local Grants	Review controls over administration of grants received from the state including $20MM from state's Proposition 50 funding; and $62K from the Water Research Foundation.		150	150	3,710	18,050	CFO	2	2	2	2	2	10			OC	2009		
109	2660	WSO - Proposition 13 Conjunctive Use Programs	Review program's processes, controls and status. In June 2000, the State allocated $45 million of Proposition 13 funding to Metropolitan to help finance the Southern California Reliability Projects.		200	200	3,710	18,250	WSO	2	2	2	2	2	10			OC	2011	Proposition 13 Conjunctive Use Programs (2011)	
110	3045	E- discovery	Review processes and ensure compliance related to the management, storage, retrieval and responding to Public Records Act requests and litigation support.		150	150	3,710	18,400	Legal	1	2	3	3	1	10			OC	2009		
111	2910	Mussel Control Program	Assess Quagga Mussel containment programs in Lakes Mathews, Skinner, Copper Basin and Gene Wash, along the CRA and the SWP. Assess boat inspection programs at DVL and Lake Skinner.		200	200	3,710	18,600	WSO	1	2	2	4	1	10			OC	2009		
112	4030	Employee Memberships	Review controls over approvals, payments, and reporting related to employee memberships.		150	150	3,710	18,750	EA	2	4	2	1	1	10			OC	2004		
113	3030	Business Outreach	Review policies and processes related to registration and certification of SBE and disabled veterans; participation in consulting and construction contracts; and recordkeeping.		200	200	3,710	18,950	BT	1	2	2	2	3	10			OC	2009	Business Outreach Program (2009)	BT
114	7402	Water Labsheet System	Review application controls over the Water Labsheet System. The application controls include input, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness.	200		200	3,910	18,950	WSO	1	2	2	4	1	10			IT			
115	7004	SDLC - E-Discovery	Monitor development controls for E-Discovery implementation.	20		20	3,930	18,950	BTG	1	1	4	3	1	10			IT	2011		
116	7504	Travel Expense Report (TER)	Review application controls over the TER and the downstream AP System.	150		150	4,080	18,950	CFO	3	1	2	3	1	10			IT			

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				IT	Finance	Total				Financ.	Political	Legal/Reg	Operat.	Auditor Judgm.		(Y/N)	(Y/N)	F/IT/OC/R C/SP/FR	FY Ended		
117	7506	Contract Management System (CMS)	Review application controls for the Contract Management System. The interface includes Oracle Procurement System.	150		150	4,230	18,950	BTG	2	1	3	3	1	10			IT			
118	7580	E-Form Applications	Review controls over various eForm application systems. Controls include input, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness.	150		150	4,380	18,950	BTG	2	1	3	3	1	10			IT			
119	7503	Purchasing Card (P-card)	Review application controls over the P-Card and downstream AP system.	200		200	4,580	18,950	BTG	4	1	1	3	1	10			IT			
120	7426	WQ Reporting System (DBP-CDRS, EQUIS, IESWTR, etc)	Review application controls over the WQ Reporting System including DBP-CDRS and its up and downstream applications. The controls include data accuracy for reporting to CA Dept of Public Health (CDPH), input, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness.	200		200	4,780	18,950	WSO	1	2	4	2	1	10			IT			
121	7501	PeopleSoft Human Resources	Review application controls over the PeopleSoft HR System. The application controls include input, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness.	200		200	4,980	18,950	HR	1	3	3	2	1	10			IT	2008		
122	7505	Budget Management System	Review application controls for the Budget Management System. The interfaces include Oracle GL, PAGM, and other Oracle subsystems.	200		200	5,180	18,950	CFO	4	1	1	3	1	10			IT			
123	7608	HP Unix Hosts & Servers	Review server configurations and security controls over HP-UX, Solaris, and other UNIX servers.	200		200	5,380	18,950	BTG	1	2	1	4	2	10			IT			
124	7705	Identity Management System	Review security and administrative controls over the password resetting systems.	200		200	5,580	18,950	BTG	2	2	2	3	1	10			IT	2004		
125	7706	Intrusion Prevention System	Review security configuration over the IPS and verify effectiveness of identifying suspicious malware, intrusion, and other security violations.	200		200	5,780	18,950	BTG	2	2	2	3	1	10			IT			
126	7703	MWD Network Security	Review security controls over MWD Network including routers, firewalls, intrusion prevention systems, and malware detection system.	250		250	6,030	18,950	BTG	1	1	3	4	1	10			IT			
127	1050	Budgeting process and variance reporting	Assess processes and controls related to creating the budget and monitoring performance including accurate and timely variance reports. Assess controls in Integrated Budget Management System. 2010 audit focused on O&M and operating equipment budget processes; variance analyses; and security and access controls over IBMS.		200	200	6,030	19,150	CFO	3	2	1	2	1	9			OC	2010	Budget Process (2010)	CFO
128	2600	WSO Storage Programs	Review procedures and controls related to various storage programs (i.e. Interim Agriculture, Seasonal Storage, etc.)		200	200	6,030	19,350	WSO	2	2	2	2	1	9			OC	2011	Calleguas Groundwater Storage Conjunctive Use (2010); Chino Basin Groundwater Conjunctive Use (2010);	WSO
129	1520	Investments	Evaluate risks in Treasury Operations, including investment portfolio management's compliance with the California Government Code and Metropolitan policies. Review controls over investment transactions. KPMG area of focus.		200	200	6,030	19,550	CFO	3	2	2	1	1	9			OC	2009		
130	7770	Application Security Controls (Oracle Financials, and other applications)	Review application security settings over MWD's application systems. Assess adequacy of application security controls. The application may include Oracle subsystem and any specific application(s).	200		200	6,230	19,550	BTG	1	1	2	3	2	9			IT	2012		
131	7403	Nautilus LIMS	Review application controls over the Nautilus LIMS.	200		200	6,430	19,550	WSO	1	1	3	3	1	9			IT			
132	7404	MAXIMO	Review application controls over the Maximo system.	200		200	6,630	19,550	WSO	2	1	1	4	1	9			IT			
133	7301	PeopleSoft Payroll	Review application controls including data integrity, system reliability, access controls, reporting, and potential fraud implications of PeopleSoft Payroll System.	200		200	6,830	19,550	CFO	2	2	2	2	1	9			IT			
134	7424	Energy Management System	Review application controls over the Energy Management System maintained by WSO. The application controls include input, processing, output, interfaces with other MWD applications including Oracle Financial Systems, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness.	200		200	7,030	19,550	WSO	2	2	2	2	1	9			IT			
135	7602	IT Data Center (Server Management)	Review IT server maintenance, configuration and security controls.	200		200	7,230	19,550	BTG	3	1	1	3	1	9			IT	2006		
136	7606	IT QA and Change Management	Review IT quality assurance and testing practices. Review testing strategies, methodologies, and testing standards for various phases of testing.	200		200	7,430	19,550	BTG	1	2	1	4	1	9			IT			
137	7614	Microsoft SharePoint Applications	Review configurations of MWD's SharePoint and security controls.	200		200	7,630	19,550	BTG	1	1	2	3	2	9			IT	2010		
138	7701	Information Security Functions	Review effectiveness and efficiency of security administration. Assess incident response capabilities for potential security breach events.	200		200	7,830	19,550	BTG	1	1	1	4	2	9			IT			
139	7707	Network Firewall Configurations	Review security configurations over the Firewall and effectiveness of access rules for the data packets.	200		200	8,030	19,550	BTG	2	2	2	2	1	9			IT			
140	7302	PeopleSoft Human Resources	Review application controls over the PeopleSoft Human Resources maintained by IT. The application controls include input, processing, output, interfaces with other MWD applications including Oracle Financial Systems, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness.	250		250	8,280	19,550	HR	2	2	2	2	1	9			IT			
141	2950	Seawater Desalination Program	Review board approved seawater desalination program; ensure contract terms are in compliance.		200	200	8,280	19,750	WRM	1	2	2	2	1	8			OC	-		
142	1210	Other Income, Expense, and Receivables	Review accounting procedures and analyze transactions in account for propriety and compliance with Administrative Code. Other income includes Investment income ($40.6 million in 2010/11) and Other Income ($6 million in 2010/11) Audit in 2010 had no findings.		200	200	8,280	19,950	CFO	3	2	1	1	1	8			F	2010	Other Income, Expense, and Receivables (2010).	
143	7304	Check Printing System	Review controls related to the CFO's check printing system (paper checks, signature template, etc).	150		150	8,430	19,950	CFO	2	1	2	2	1	8			IT	2010		
144	7369	Water Information System (WINS)	Review application controls over WINS. The application controls include accuracy of water billing data captures from Automated Meter Reading System (AMR) and processing with Oracle Accounts Receivable System. Other application controls include input, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness.	200		200	8,630	19,950	WSO	2	1	2	2	1	8			IT			
145	7305	Treasurer Investment System - Sympro	Review application controls for the Sympro - a LAN based investment tracking system used by the Treasury. The application controls include input, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness. Audited 2008.	200		200	8,830	19,950	CFO	2	1	2	2	1	8			IT	2010		

Risk Levels: 1=Low 2=Moderate 3=Medium 4=High 5=Significant

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No.	Team Mate #	Audit Projects	Audit Project Description	Hours			Cum. IT Hours	Cum. Fin. Hours	Org.	Risk Levels 1 = Low; 5 = High					Total Risk points	Board/ Manage-ment Request	Must Do	Type	Recent Audits	Recent Audits	Organization
				IT	Finance	Total				Financ.	Political	Legal/Reg	Operat.	Auditor Judgm.		(Y/N)	(Y/N)	F/IT/OC/R C/SP/FR	FY Ended		
146	7303	Timekeeping Worktech/PeopleSoft	Review application controls for timekeeping in Worktech and PeopleSoft Payroll. The application controls include input, processing, output, interfaces with other MWD applications including Oracle Financial Systems, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness.	200		200	9,030	19,950	CFO	2	1	2	2	1	8			IT	2008		
147	7406	SCADA Application System	Review application controls over the SCADA applications, a mission critical application for water operations. The application controls include data capturing from instrumentation, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness.	200		200	9,230	19,950	WSO	1	1	1	2	3	8			IT	2010		
148	7740	Windows Operation System/Server Security	Review server configurations and security controls over Windows Operating Systems and Windows Servers.	200		200	9,430	19,950	BTG	1	1	1	4	1	8			IT	2004		
149	4060	Employee Tuition Reimbursement Program	Review controls over the Program; test reimbursements for compliance with policies (J-01).		150	150	9,430	20,100	HR	1	1	1	2	2	7			OC	2006		
150	4020	Employee Ride Share	Review the controls over the Ride Share program; compliance with policies and procedures; and tracking of program costs.		200	200	9,430	20,300	BT	1	1	2	1	2	7			OC	2010	Transit Reimbursement (2010); Rideshare Program (2008)	BT
151	7401	GIS Application/Google Earth	Review application controls over the GIS/Google Earth application.	150		150	9,580	20,300	BTG	1	1	1	3	1	7			IT			
152	7615	IT Help Desk Services	Review the IT Help Desk procedures to assess efficiency and effectiveness of processes including problem tracking, escalation and resolution.	150		150	9,730	20,300	BTG	1	1	1	3	1	7			IT			
153	7601	Oracle Database Management Systems	Review the database and security configurations for the Oracle Database Management System.	200		200	9,930	20,300	BTG	1	1	1	3	1	7			IT			

Risk Levels: 1=Low 2=Moderate 3=Medium 4=High 5=Significant