

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	Recent Audits	Recent Audits
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1	varies	Carryover audits from 2014/15 Audit Plan	Complete audits in process as of June 30, 2015.	40	360	400	40	360	Various	5	5	5	5	5	25	Recurring	
2	5000	Assist External Auditors	Assist external auditors with quarterly audits of financial statements and year-end audit of financial statements. Also, assist with the Single Audit if required. Contractually required.	-	800	800	40	1,160	CFO	5	5	5	5	5	25	Recurring	10/2014 (4 reports) 3/2015 (1 report)
3	5030	Perform Board Requests	Perform reviews at the request of the board.	-	200	200	40	1,360	BOD	5	5	5	5	5	25	Recurring	
4	5500	Perform Management Requests	Perform reviews at the request of management.	-	200	200	40	1,560	GM	5	5	5	5	5	25	Recurring	
5	1400	Revenue Bond Issues and Restructuring	Review drafts of text and tables of the Preliminary Official Statements/Official Statements related to all debt issues and perform agreed upon procedures; issue "comfort letters" to underwriters. <b>Assumes 5 comfort letters in FY 2015/16.</b> Contractually required.	-	400	400	40	1,960	CFO	5	5	5	5	5	25	Recurring	8/2014, 12/2014, 1/2015, 3/2015
6	2400	Bay-Delta Initiatives	Provide assistance as requested for Metropolitan activities concerning the Bay Delta Conservation Plan. The public draft of the Bay Delta Conservation Plan is expected to be released in June 2014. This Plan is intended to ensure greater degree of water supply reliability related to the State Water Project and enhance and restore Delta ecosystems. <b>FY 2015/16. Audit consulting contract management processes and controls (selection, performance, reporting, payments and process controls/efficiency) and cost accumulation and reporting processes.</b>		250	250	40	2,210	SWI	3	5	5	5	5	23	2012	Bay Delta Initiatives - Consulting Agreements (Systech; Cardno Entrix; HNTB; R2) 2012; Various consulting agreements audited every year.
7	2250	Capital Investment Plan - PCCP Rehabilitation and Replacement Program; Treatment Plant Reliability; and Infrastructure Reliability Programs	Review controls over PCCP Rehabilitation and Replacement and Treatment Plant 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 and project close-out processes. On the contract level, review controls over selected contract(s) including change orders and the validity of expenditures. <b>FY 2015/16 Ozonia contract.</b>	-	750	750	40	2,960	ESG	5	4	4	5	5	23	2014	PCCP Rehabilitation and Replacement Program (Appropriation 15471)5/2015, Diemer Electrical Improvements Stage 2 (Appropriation 15380) 2/2015, and Weymouth Filter Buildings - Seismic Upgrade (Appropriation 15369) 1/2015. Jensen Water Treatment Plant #15371 (2014); Conveyance and Distribution System Rehabilitation Program Approp #15441 (2014); 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 (2011).

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8	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. <b>FY 2015/16 includes 3 audits. Perhaps (1) Conjunctive Use Programs, (2) Residential or Commercial Rebates and (3) review of the Water Management Fund (replenishment of storage; transfers; drought response programs) (4) LRP (although hold until 4th quarter), (5) PVID (if done it should be June, July, or August). Also, examine EGIA separate from the Turf Removal program! Other possibilities: Water Savings Incentive Program - Commercial Water Use Efficiency Conservation Program. Recycled Retrofit Program? IID Tail Water Recovery System Program?</b>		750	750	40	3,710	WRM/WSO	5	5	3	5	5	23	2015	Conservation Credits Turf 5/2015. Water Management Fund (in process); Arvin-Edison Water Management Program 2009 - 2013 (2013); Kern Delta Water Mgmt Program (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 Projects (2011); Palo Verde Irrigation District Forbearance and Following 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).
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. <b>FY 2015/16 conduct one audit of Weymouth ORP and for 3rd quarter Diemer. Management request of a review of the PCRS (Project Control Reporting System?)</b>		300	300	40	4,010	ESG	5	4	4	5	4	22	2014	Weymouth Oxidation Retrofit Program (7/2014) and Inlet Conduit Relocation Project (2012); Weymouth Archer Western Contractors (ozone facilities) (2013); Skinner Oxidation Retrofit Parsons Water and Johnson Controls (2012); Diemer Oxidation Retrofit Program - Shimmick/Obayashi (2011);
10	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. In process 3/2014 - Jensen Water Treatment Plant - Improvements Program Module No. 1 Filter Surface Wash System Upgrades (\$9.9MM) Approp 15442. <b>In FY 2015/16, audit one project, potentially Yorba Linda Power Plant Modifications (Approp 15446) or drought related capital projects.</b>		250	250	40	4,260	ESG	5	5	3	4	5	22	2014	Inland Feeder/Lakeview Pipeline Intertie 4/2014; Morillo Construction (La Verne shop upgrade and expansion) (2013); ERS Industrial Services (Diemer filter media) (2013); 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. Refer to construction contract spreadsheet for more information.
11	6010	Audit Review	General Auditor review of audits and audit reports.	-	450	450	40	4,710	AUD	4	5	3	4	5	21	Recurring	
12	5551	Assist in internal and external fraud investigations	Provide support as required to General Counsel or Ethics Officer regarding hotline calls or investigations.		75	75	40	4,785	Ethics	4	5	3	5	4	21	-	

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13	5010	Employee and Director Expense Reports	Evaluate controls over the expense reporting process; test expense claims for propriety and compliance with established policies (Operating Policy C-04); analyze expense trends and exposure. Required.		200	200	40	4,985	BOD/CFO	3	5	5	3	5	21	Recurring	Employee and Director Expense Reports (7/2014) (annual review).
14	5040	Quarterly consulting contracts reporting	Review and gain reasonable assurance that information included on the Quarterly List of Contracts Reports to the Board of Directors is accurate, complete and timely, and in compliance with the Administrative Code. Perform an analytical review of data and cost trends. Include comment in monthly report. <b>FY 2015/16 includes 4 reviews.</b>		200	200	40	5,185	BTG	5	5	2	3	5	20	2015	Quarterly Reports 10/2014, 1/2015, 4/2015
15	5031	Colorado River Water Users Association	Perform a limited review of the Colorado River Water Users Association Financial Reports to gain assurance that the information is accurate and supported adequately.	-	125	125	40	5,310	BOD	3	5	3	3	5	19	Recurring	Colorado River Water Users Association (issued as requested annually).
16	6000	Audit Management attendance at Board meetings	General Auditor attendance at board and management meetings. Ensure that timely, thorough information is provided to the board; maintain sound relationships with board members. Review board letters and Office of the General Manager monthly reports.	-	450	450	40	5,760	AUD	3	5	3	3	5	19	Recurring	
17	1070	Computer Aided Analytical Procedures (CAAT) Financial Processes	Perform analytical procedures utilizing automated queries in areas including payroll, accounts payable, cash disbursements, and expense reports. Utilize tests designed to search for anomalies or potentially improper transactions. Review exception reporting and identify transactions for follow-up. <b>FY 2015/16 perform in both Payroll and Accounts Payable.</b>	40	40	80	80	5,800	CFO	4	5	3	2	5	19	2014	Accounts Payable and Payroll (2014); Payroll Records (2012).
18	7305	Treasurer Investment System - Sympro	Review application controls over 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.	150		150	230	5,800	BTG/CFO	5	4	1	4	5	19	2008	
19	2100	Consulting agreements	Evaluate controls over consulting agreements including the bid/award process, agreement administration (payment, monitoring), and management reporting for multiple consulting agreements. Assess compliance with agreement terms and verify validity of payments. Identify operating inefficiencies. <b>Conduct three audits in FY 2015/16 potentially including projects in (1) Right of Way and Infrastructure Protection (Approp 15474), (2) Wadsworth Pumping Plant Controls Upgrade (Approp 15467) and (3) Chlorine Containment and Handling Facilities (Approp 15346).</b>		600	600	230	6,400	ESG/ Various	3	5	3	3	4	18	2014	Carollo Deduk & AECOM 11/2014; CDM Smith & MWH Americas 11/2014; WSO Consulting Agreements < \$250,000 (2014); Environmental Science Associates 106445; Integrated Design 116547; Roctest 118570; 2014 (ESG); Kennedy/Jenks; Aquatic Consulting; Bio-Environmental Associates, and Wagner Biological (2013 (ESG); MWH Americas; LSA Associates 2012 (ESG); Pure Tech; Black & Veatch; PRAG 2012 (ESG; CFO); Pure Tech; CH2M Hill; Camp Dresser & McKee 2012 (ESG).

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20	2300	Colorado River Aqueduct programs	Review and assess the 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 contract within the program to test reasonableness and validity of invoice payments and contract compliance. May also include programs managed by Strategic Water Initiatives staff. <b>Conduct one audit in FY 2015/16. (PVID Audit noted in WRM could be included in this area!)</b>		225	225	230	6,625	ESG/WSO	4	3	3	4	4	18	2013	W.M. Lyles Co - CRA Transition and Manhole Structure Covers (2013) ESG; Lower Colorado Drop 2 Storage Reservoir Project (Strategic Water Initiatives) (2013); Colorado River Aqueduct Program - 2011 Shutdown (2012) WSO; Yuma Desalting Plant Pilot Run Program (2011) (Strategic Water Initiatives)
21	1080	Internal Controls over Financial Reporting	Review documentation and testing of internal controls over financial reporting and information security. Annual Review		175	175	230	6,800	CFO	4	4	3	3	4	18	2015	Done 4/2015
22	7704	SCADA Cyber Security	Review adequacy of security controls against potential cyber attacks to the mission critical application. The scope of the audit review should include effectiveness of cyber attacks prevention, intrusion prevention/detection, security alerts/log analysis for abnormal activities, and incident handling when business application/data is compromised. <b>IT had a recent upgrade in 2013 and will have another consultant assessment in 2015. Review assessment. Schedule in September 2015.</b>	200		200	430	6,800	BTG/WSO	3	4	2	4	5	18	2013	
23	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. <b>FY 2015/16 Website design and implementation - content control, cost analysis &amp; timeline assessment.</b>		225	225	430	7,025	EA	3	5	3	3	3	17	2015	Fraser Comm. 5/2015; Harvey Mudd, Jan Fambro, & Specialized Marketing Service 1/2015; Community Partnering and California Friendly Landscape Program (2014); Community Partnering Program (2009).
24	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.		225	225	430	7,250	WSO	3	3	3	4	4	17	2011	Facilities Maintenance - Jensen (2011); Facilities Management - Skinner 6/2015; Mills (2009).
25	6032	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	430	7,325	AUD	3	3	4	3	4	17		
26	3022	Inspection Trips	Review controls related to expenditures, cost accumulation and reporting of Inspection Trips, which are offered to directors and guests. In FY 2012/13, 63 director-sponsored inspection trips were provided with approximately 2,400 participants.		200	200	430	7,525	GM	2	4	4	3	4	17		Management request (2015 in-process) (2012).

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27	7102	SDLC - DVL SCADA Upgrades	Monitor development controls for the DVL SCADA upgrades.	20		20	450	7,525	BTG/WSO/ESG	4	3	1	5	4	17	2013	On-going review since 2013.
28	7203	SDLC- 2 Way Radio	Monitor implementation of the 2-way Radio system.	30		30	480	7,525	BTG/WSO	4	4	2	3	4	17		2014/15 Capital Investment Plan. SDLC in-process
29	7708	TeamMate Maintenance	Provide technical support for TeamMate and other PC related issues within the Audit Department.	200		200	680	7,525	AUD	3	3	1	5	5	17	Ongoing	
30	2730	Treatment Plants	Evaluate risks and controls of activities at treatment plants including procurement, labor overtime, budget variances, training compliance, safety activities, management reporting and chemical procurement. Evaluate Business Support Teams Activities (budget, front office, procurement, etc.). <b>FY 2015/16 perhaps Jensen.</b>		500	500	680	8,025	WSO	3	3	3	4	4	17	2014	Mills 8/2014; Weymouth Treatment Plant (2012)
31	7610	Web Platform/Infrastructure	Review the web configurations including infrastructure, network, DMZ, and security controls. Review adequacy of policies and procedures for web content management and incident handling for potential hacking/intrusions. The web infrastructure has had a major re-design which is targeted for completion by summer 2015. <b>FY 2015/16 tie-in with #25!</b>	200		200	880	8,025	BTG/EA	3	3	3	4	4	17		
32	7001	Accounts Payable (AP) Imaging	Review the recently deployed front-end app for the Oracle Accounts Payable system. Review accuracy of automated inputs for invoices from MWD vendors. Verify consistency and efficiency of the optical character recognition (OCR) technology. Evaluate cost benefits of the implementation as stated in the project documents (request for proposal, consultant contracts, etc.) Schedule in 2016/17.	200		200	1,080	8,025	BTG/CFO	5	2	2	5	3	17		
33	6030	Audit Quality Assurance	Execute the Quality Assurance & Improvement Program (QA&IP), including periodic internal and external quality assessments of Audit Department activities. Last external quality assessment performed May 2012. <b>FY 2015/16, perform an internal quality assessment of Audit Department activities following The Institute of Internal Auditors' guidelines. Also, perform quarterly updates of the Audit Plan for review by the Audit &amp; Ethics Committee as required by professional standards.</b>		300	300	1,080	8,325	AUD	3	3	2	3	5	16	2015	Internal assessment (10/2014); Quarterly updates of Audit Plan (10/2014, 12/2014, 4/2015); Last external assessment 2012.
34	2920	Energy Management	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.		225	225	1,080	8,550	WSO	3	4	3	4	2	16	2015	Hydroelectric Power agreements 3/2015. Colorado River Aqueduct Power Contracts (2012); Hydroelectric Power Contracts (2011); Energy Management - Greenhouse Gas (2009).

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35	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. <b>FY 2015/16 Review recruitment process including roles, responsibilities, reporting, effectiveness, cycle time analysis and potential enhancements.</b>		225	225	1,080	8,775	HR	2	3	3	4	4	16	2010	Human Resources (2010); HR performed a dependent eligibility self-assessment in 2013; Calpers performing dependent eligibility check in 2014.
36	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 and sale of surplus property. REPortfolio, Metropolitan's new property management system, being implemented in FY 2014/15. Also review hosting vendors SSAE-16 documents to ensure adequacy of controls at vendor information technology facility. <b>FY 2015/16 conduct review after REPortfolio implementation.</b>		225	225	1,080	9,000	RP	3	3	3	3	4	16	2010	Real Property Recordation Program -ESG (2010); Property Leases (2010).
37	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 (last audited 2008). Refer to Operating Policy E-01. <b>FY 2015/16 Review Union Station Security and offsite security processes.</b>		200	200	1,080	9,200	WSO	2	5	3	3	3	16	2011	Physical Security Management - Colorado River Aqueduct and Pumping Plants (2011).
38	1740	P-Card Review	Review controls surrounding the Purchasing Card (P-card) Program (credit cards used to purchase goods and services). Include card issuance and return, charging, review and reporting. Assess processes and controls to ensure validity and propriety of charges.		125	125	1,080	9,325	BTG	3	4	2	3	3	15	2015	Follow-up Review 5/2015; Procurement Card Program (2014); Purchasing Card (2009)
39	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. Last audit (2010) focused on O&M and operating equipment budget processes; variance analyses; and security and access controls over IBMS.		200	200	1,080	9,525	CFO	5	3	1	3	3	15	2010	Budget Process (6/2015 in-process) (2010).
40	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, and compliance with State and Federal requirements. Review planned employee relocations and temporary responsibilities to resume business operations. <b>Business Continuity Program Manager will retire in June 2016.</b>	250		250	1,330	9,525	BTG/CFO	3	3	2	3	4	15		Rescheduled to 2015 after the implementation is completed

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41	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. Performing follow-up in 2014.		100	100	1,330	9,625	ESG	3	3	3	3	3	15	2014	Capital Program for Projects costing Less Than \$250,000 (7/2014) (2012).
42	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. FY 2013/14 (in process participation) with Business Impact Analysis team.		125	125	1,330	9,750	WSO	3	3	2	4	3	15	2014	
43	4521	Employee Separations	Review effect on controls from employee separations (terminations, retirements and resignations). Also, assess compliance 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). <b>FY 2015/16 Also, look at Retiree re-hires!</b>		225	225	1,330	9,975	HR	3	2	3	3	4	15	2014	Separations WSO (2014); Employee Separations - HQ (2011) SR.
44	4010	Employee Training Programs	Assess controls over program activities including training requisition and approval process, administration and reporting practices, external training agreements and payments, compliance with policies (Operating Policy J-05) and certification requirements including in-house training programs.		200	200	1,330	10,175	HR/WSO	3	3	3	4	2	15	2015	Employee Training 6/2015; Employee Training and Development Program (2009).
45	1731	Purchasing - Professional Services Contracting Process	Evaluate administrative controls by testing compliance with the contracting requirements of procurement policies and procedures for soliciting proposals or qualifications, vendor evaluation, contract award and contract close-out. Identify operational inefficiencies. May also include controls over vendor and contract records in the Oracle Procurement Database.		200	200	1,330	10,375	BTG	2	3	3	4	3	15	2011	Purchasing - Professional Services Contracting (2011)
46	7201	SDLC - Communication Infrastructure Reliability Upgrade (CIRU)	Monitor deployment of new communication infrastructures and upgrades including a voice over IP telephone upgrade.	20		20	1,350	10,375	BTG/ESG	3	3	2	3	4	15	2013	On-going review from 2013. Included in 2014/15 Capital Investment Plan.

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47	7005	Social Media and Privacy Framework	Evaluate privacy and social media policies, practices, controls and training. (Refer to The IIA's Practice Advisory 2130-A1-2.) Assess current policies, practices, and risks related to employees' usage of social media such as Facebook and Twitter. Evaluate the adequacy and effectiveness of communication, training, and controls related to protecting employee personal information including identification of employees, evaluation, and medical status. Consider privacy laws and regulations applicable to Metropolitan. Also, assess information technology controls over information security and data protection including employee owned devices including smartphones and tablets. A MWD social media policy was drafted by External Affairs, Legal and IT and is pending approval by General Manager. <b>FY 2015/16</b>	200		200	1,550	10,375	EA/BTG/ Legal	2	4	4	1	4	15		
48	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.		100	100	1,550	10,475	WRM	5	3	3	3	1	15	-	
49	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 Metropolitan has 16 agency temp contracts and 2 supplemental labor (crafts and trades) contracts.		150	150	1,550	10,625	HR	3	3	4	3	2	15	2009	
50	7426	Water Quality Compliance Reporting System (DBP-CDRS, EQUIS, IESWTR, etc)	Review application controls over the Water Quality Reporting System including DBP-CDRS and its up and downstream applications. The reporting system is in an in-house developed WQ data warehouse. The controls include data accuracy for reporting to CA Dept of Public Health (CDPH). Other application controls include input, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness. <b>Last audit in 2009.</b>	250		250	1,800	10,625	WSO	4	2	3	3	3	15	2009	Last audit in January 2009
51	2600	WSO Storage Programs	Review procedures and controls related to various storage programs (i.e. Interim Agriculture, Seasonal Storage, etc.)		200	200	1,800	10,825	WSO	2	4	2	4	3	15		
52	2900	Chemical Management	Review controls regarding the purchasing, handling, storage, safety and transportation of chemicals. Review compliance with terms and conditions for agreements with chemical suppliers.		230	230	1,800	11,055	WSO	1	3	4	4	2	14	2015	Chemical Management (1/2015) (2009).



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53	2710	Remote Site Administrative Activities/ Company Housing	Perform comprehensive administrative control audits at remote sites (Lake Mathews, Gene Camp, etc.). Review service agreements (e.g. landscaping), timekeeping, and policy compliance. Audit will include review of company housing (program administration, verification of rent charges, and compliance with operating procedures).		200	200	1,800	11,255	WSO	3	3	2	4	2	14	2015	Desert Region Bus Support/District Housing 3/2015; Company Housing (2010); Desert and Western (2009); Eastern (2009).
54	3030	Business Outreach	Review policies and processes related to registration and certification of Small Business Enterprises, Regional Business Enterprises and Disabled Veterans Business Enterprises; participation in consulting and construction contracts; and recordkeeping/reporting. <b>Audited 2015.</b>		150	150	1,800	11,405	BTG	2	4	2	4	2	14	2015	Business Outreach Program (2/2015) (2009).
55	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 to identify price discrepancies among treatment plants.		250	250	1,800	11,655	BTG	3	3	2	3	3	14	2010	Purchasing (non-professional services and purchase requisitions) (2010); Eures Dining Services (2008)
56	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 performed health care eligibility audit in 2013 and is planning additional eligibility verification in 2014.		200	200	1,800	11,855	HR	2	3	4	3	2	14	2011	401k and 457 Plan (2011); Disability Management (2009).
57	4060	Employee Tuition Reimbursement Program	Review controls over the Program; test reimbursements for compliance with policies (Operating Policy J-01).		150	150	1,800	12,005	HR	3	3	1	3	4	14	2006	
58	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	1,800	12,205	CFO	3	3	3	3	2	14	2014	Payroll (4/2014) (2010).
59	5555	Quarterly Financial Analysis	Review and analyze Metropolitan's financial performance; prepare executive level summary of trends and variances of key items.		100	100	1,800	12,305	CFO	4	3	2	3	2	14	2011	
60	1091	Self-Insurance Fund	Review risk management of self-insurance fund; compliance with policies; cost accumulation and reporting.		200	200	1,800	12,505	CFO	3	3	3	2	3	14		
61	7715	Mobile Device Management and Security Controls	Review mobile device security controls (AirWatch) to ensure adequacy of security controls over the subscribed mobile filtering services. InfoSec has 150 licenses and 50+ were installed with management's mobile devices for approval process including Worktech and purchase requests. <b>Revisit in 2015/16.</b>	200		200	2,000	12,505	BTG	2	3	2	3	4	14		

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62	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. <b>FY 2015/16 Inventory and use of cars/pickup trucks.</b>		200	200	2,000	12,705	BTG	3	3	1	3	3	13	2009	Equipment Inventory (2009)
63	6020	Internal and External Recommendations	Follow up on recommendations from any internal or external review (e.g. State Auditor).	-	50	50	2,000	12,755	AUD	2	3	3	3	2	13	As needed.	
64	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	2,000	12,955	BTG	2	3	3	3	2	13	2014	Professional Consulting Agreements less than \$250,000 (2014 and 2011); Engineering Consulting Agreements Less Than \$250,000 (2009).
65	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 a 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.		200	200	2,000	13,155	WRM/WSO	3	3	2	4	1	13	2014	Completed (9/2014); Review of Accounting for and Billing of Reimbursable Projects (2010); Accounting for and Billing of Reimbursable Projects (2008).
66	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 (\$56.1 million) of fourteen trust funds in existence as of 6/13.		200	200	2,000	13,355	CFO/WRM/ESG/SWI	3	3	3	3	1	13	2014	Metropolitan Trust Funds (2014); Metropolitan Trust Funds (2010).
67	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	2,000	13,555	RP	3	3	3	3	1	13	2012	Diamond Valley Lake Recreation Facilities (Lease with Urban Park Concessionaires) (2012).
68	4050	Employee Usage of Company property	Review compliance with procedures 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	2,000	13,755	BTG	2	5	3	2	1	13	2012	Employee Usage of Company Property - Telecommunications (2012)
69	2933	Incident Reporting and Management	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	2,000	13,955	HR	2	3	3	3	2	13	-	

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70	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 external auditor coverage.		200	200	2,000	14,155	CFO	3	3	3	2	2	13	2012	Interest Rate Swap Program (2012)
71	7706	Intrusion Prevention System	Review security configuration over the IPS and verify effectiveness of identifying suspicious malware, intrusion, and other security violations.	200		200	2,200	14,155	BTG	1	3	3	3	3	13		
72	7404	MAXIMO	Review application controls over Maximo system including the recently implemented hand held devices; interfaces with Oracle labor and inventory modules; and a new module called condition based preventive maintenance. Other application controls reviewed may include input, processing, output, work order scheduling, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness.	200		200	2,400	14,155	BTG/WSO	3	3	1	3	3	13	2011	Limited review of Treatment Plant in 2011. SDLC Audit in 2003.
73	4533	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	2,400	14,205	COO	3	3	3	3	1	13	2012	
74	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	2,400	14,505	CFO	4	2	1	2	4	13	2008	
75	2930	Safety and Environmental Services Compliance	Review accounting and administrative controls over hazardous waste and environmental services agreements, hazardous spills and permits management, 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. <b>FY2015/16 perform follow-up review.</b>		125	125	2,400	14,630	WSO	2	3	4	3	1	13	2012	Safety and Environmental Services (2012)
76	3010	Surplus Equipment and Personal Property	Review the controls and procedures over the retirement and disposal of surplus equipment and property. Test compliance with Operating Policy F-02. Metropolitan retired \$4.3 million over 26 months during last audit and generated \$0.4 million cash proceeds. Consider compliance with E-waste regulations.		200	200	2,400	14,830	BTG	2	4	2	2	3	13	2014	Surplus Equipment and Property (2014); Surplus Personal Property (2010); Inland Feeder's Salvaged Equipment (2009)
77	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. See also "WRM Programs" audits above.		250	250	2,400	15,080	WRM	2	2	3	4	2	13	2013	Central Valley Water Transfer (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)

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78	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. <b>Audited in 2014/15.</b>	200		200	2,600	15,080	BTG/WSO	3	3	2	4	1	13	2014	Audited in 2014/15.
79	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	2,600	15,180	WSO	1	3	3	3	3	13	2009	
80	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. <b>Schedule in 2016/17.</b>	200		200	2,800	15,180	BTG	3	1	4	2	2	12		
81	3045	E- discovery	Review processes and ensure compliance related to the management, storage, retrieval and responding to Public Records Act requests and litigation support. Review application controls including input, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness. Other specific control review may include legal concerns of the usage of confidential employee emails, effectiveness of topic searching, and reliability of the software.		150	150	2,800	15,330	Legal	1	3	3	2	3	12	2009	
82	4500	EEO Program	Review policies, controls and processes related to EEO activities, including training, policies and procedures, and regulatory compliance including EEO related reports.		200	200	2,800	15,530	HR	2	4	3	1	2	12		
83	5022	Improper acceptance of gifts	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	2,800	15,680	ESG/WSO/BTG	2	3	3	2	2	12		
84	7605	IT Enterprise Risk Management	Review IT Enterprise Risk Management and risk mitigation strategies.	150		150	2,950	15,680	BTG	3	3	3	1	2	12		

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85	7369	Water Information System (WINS)	Review accuracy of water billing data and consistency of processing within the Oracle Accounts Receivable System. Review the process of automated/manual credit adjustments to bills. Review additional application controls including input, processing, output, access security, data backup and recovery, data retention requirements, change management, and disaster recovery readiness. <b>Audited in 2014/15.</b>	200		200	3,150	15,680	BTG/CFO	5	2	2	2	1	12	2015	Audited in 2014/15.
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	3,150	15,880	CFO	3	2	2	2	3	12	2011	Accounts Payable and Cash Disbursements (2011); Accounts Payable (2008)
87	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	3,150	16,080	CFO	3	3	1	2	3	12		
88	7423	Automated Meter Reading System (AMR)	Review application controls over the AMR System including accuracy of data from the water 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.	250		250	3,400	16,080	BTG/WSO	3	2	2	3	2	12	2013	Last audit in 2013.
89	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	3,400	16,280	ESG	3	2	2	4	1	12	2011	
90	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	3,400	16,480	CFO	3	1	3	3	2	12	2008	
91	4510	Disability Management/Workers' Compensation Program	Review controls related to compliance with State workers' compensation regulations and Metropolitan procedures (E-11 - "Disability Management/Reasonable Accommodation") including testing, analysis of cost trends, procedures, and accounting treatment. Verify contract compliance with third party administrator. Metropolitan self-insures a portion of workers' compensation liabilities and supplements this with excess insurance coverage.		200	200	3,400	16,680	HR	2	3	3	3	1	12	2014	Worker's Compensation (2014); Workers' Compensation (2009)
92	7611	Email system - Exchange/Outlook	Review MWD's Exchange Server and Outlook configurations, email administration, and security controls.	200		200	3,600	16,680	BTG	2	3	2	3	2	12		
93	4030	Employee Memberships	Review controls over approvals, payments, and reporting related to employee memberships.		150	150	3,600	16,830	EA	2	4	3	1	2	12	2004	

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94	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 external auditors).		200	200	3,600	17,030	CFO	2	3	2	3	2	12	2014	Federal Grants with WSO and WRM (2014)
95	3050	Fleet management/Fuel Supply	Review risk and controls related to security, authorization and issuance of Metropolitan fleet and acquisition and disposition of fleet.		200	200	3,600	17,230	WSO	3	3	2	3	1	12	2014	Fuel Supply and Gas Cards in process 3/14. Fleet Management (9/2014) (2013)
96	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	3,600	17,430	WSO	2	1	2	4	3	12	-	
97	3040	Legal contracts and settlements	Review controls over the 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	3,600	17,630	Legal	3	3	3	2	1	12	2014	Legal Dept. Contracts and Settlements (10/2014) (2009)
98	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. Extensively covered by external auditors.		200	200	3,600	17,830	CFO/WSO	4	2	2	3	1	12	2012	Operating Revenue- Water Sales (2012); Revenue Cycle- power, leases, licenses, and entry permits (2009)
99	7011	PC Replacement Project	Review administrative and project management controls including planning, budgeting, capitalization, reporting, and deployment related to the Personal Computer Replacement Project.	200		200	3,800	17,830	BTG	3	3	2	3	1	12	2014	Completed 8/2014
100	1736	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	3,800	17,930	BTG	2	4	3	2	1	12		
101	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 La Verne.		250	250	3,800	18,180	BTG	2	3	2	4	1	12	2014	Stores Inventory (9/2014) (2008)
102	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	3,800	18,380	CFO	4	2	2	1	3	12	2010	Property Tax Revenue (2010).

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103	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	3,800	18,580	WSO/CFO	4	1	1	4	2	12	2012	Water Inventory and Cost of Water (2012)
104	1092	Water Rate Stabilization fund	Review fund administration and reporting along with compliance with provisions of Administrative Code.		150	150	3,800	18,730	CFO	4	3	2	2	1	12	2007	
105	7425	Environmental and Safety Management Information System	Review application controls for the Environment and Safety Management System. The system was implemented by WSO to track permits related to hazard incidents, compliance, and issues from internal inspections and CA State regulations. 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. Also review the cloud host vendor's Statement on Standards for Attestation Engagements (SSAE) No. 16 document.	200		200	4,000	18,730	BTG/WSO	2	2	3	3	1	11	2014	Completed 8/2014
106	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	4,000	18,930	BTG	2	1	3	3	2	11	2012	Computer Software Accounting and Cost Analysis (2012)
107	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	4,000	18,955	CFO	2	2	3	2	2	11	2008	
108	7709	Wi-Fi Security	Review security configurations over the MWD's Wi-Fi access. Review encryption methodologies and prevention of data leakage. Verify adequacy of audit trail for devices that utilize MWD's Wi-Fi networks.	200		200	4,200	18,955	BTG	2	2	2	3	2	11		
109	7609	Cyber Security	Review adequacy of security controls over Metropolitan's business network systems. The review should also include 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.	200		200	4,400	18,955	BTG	2	3	2	2	2	11	2012	
110	7616	IT Business System Data Backup and Recovery	Review effectiveness of data backup and recovery for Metropolitan's critical business application systems. Review key IT systems that need to be quickly available following a disruption in service following a minor (power outage) or major incident (earthquake). Review recoverability of Lake Mathews disaster recovery facilities. Pending Business Impact Analysis will help develop IT's backup/recovery strategies. <b>Perform 4Q FY 2014/15.</b>	250		250	4,650	18,955	BTG	3	2	2	3	1	11		In-process 7/2015.
111	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. MGO area of focus.	200		200	4,850	18,955	BTG	3	2	3	2	1	11		

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112	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	4,850	19,105	Ethics	1	4	4	1	1	11	-	
113	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. MGO area of focus.		200	200	4,850	19,305	CFO	4	2	2	1	2	11	2009	
114	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.	200		200	5,050	19,305	BTG	4	2	2	2	1	11	2011	
115	7301	PeopleSoft Payroll	Review application controls including data integrity, system reliability, access controls, reporting, and potential fraud implications of PeopleSoft Payroll System.	200		200	5,250	19,305	BTG/CFO	1	2	1	4	3	11	2013	Periodic computer analytic reviews performed on payroll data (2013)
116	1525	Risk Management	Review controls related to Metropolitan's casualty insurance and risk management program incident reporting, liability/property claims management, insurance program management, and risk assessment process.		150	150	5,250	19,455	CFO	2	2	2	3	2	11		
117	7205	SDLC - Enterprise Content Management System	Monitor development and implementation of the application system. Attend steering committee meetings.	25		25	5,275	19,455	BTG	3	2	2	3	1	11		
118	7002	SDLC - Oracle Financial Upgrades	Monitor development controls for the Oracle Financial Upgrades.	20		20	5,295	19,455	BTG/CFO	3	3	1	3	1	11		
119	7005	SDLC - PeopleSoft Upgrades	Monitor development controls for the PeopleSoft Upgrades.	20		20	5,315	19,455	BTG/HR	2	3	2	3	1	11		
120	2922	WECC Reliability compliance	Participate in WECC team and assist in performing compliance related activities. Management request 2012.		75	75	5,315	19,530	WSO	2	2	4	2	1	11	2012	
121	7405	Asset Information Services	Review the effectiveness of integrated inventory tracking system for Metropolitan's physical assets. The functions will integrate SCADA, GIS and Maximo systems to provide effective tracking of over 130,000 asset items.	250		250	5,565	19,530	BTG/WSO	1	1	3	4	1	10		
122	7505	Budget Management System	Review application controls for the Budget Management System. The application controls include reporting, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness.	200		200	5,765	19,530	CFO	2	2	2	3	1	10		
123	7506	Contract Management System (CMS)	Review application controls for the Contract Management System. The interface includes Oracle Procurement System.	200		200	5,965	19,530	BTG	1	2	4	2	1	10		



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124	7608	Enterprise Unix Hosts & Servers	Review server configurations and security controls over HP-UX, Solaris, and other UNIX servers.	200		200	6,165	19,530	BTG	2	2	2	3	1	10		
125	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	6,165	19,730	WSO	1	2	2	4	1	10	2009	
126	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	6,165	19,930	CFO	3	2	1	1	3	10	2010	Other Income, Expense, and Receivables (2010).
127	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	6,365	19,930	HR	1	2	1	4	2	10		
128	7503	Purchasing Card (P-card)	Review application controls over the P-Card and downstream AP processing.	200		200	6,565	19,930	BTG	1	3	3	2	1	10		
129	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	6,765	19,930	BTG	1	2	2	4	1	10		
130	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	6,765	20,080	CFO	2	2	2	2	2	10	2009	
131	7504	Travel Expense Report (TER)	Review application controls over the TER and the downstream AP processing.	200		200	6,965	20,080	BTG/CFO	4	1	1	3	1	10		
132	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. Audited 2013.	200		200	7,165	20,080	BTG/WSO	3	1	2	3	1	10	2013	

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				IT	Finance	Total				Financ.	Political	Legal/Reg	Operat.	Auditor Judgm.			
133	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	7,165	20,280	WSO	2	2	3	2	1	10	2011	Proposition 13 Conjunctive Use Programs (2011)
134	7604	Software Licensing Tracking and Purchases	Review IT controls and policies related to desktop software licensing, copyright compliance, and software acquisition.	200		200	7,365	20,280	BTG	1	2	4	1	1	9	2014	
135	7580	E-Form Applications	Review eForm application controls including change management, security settings, backend Oracle connections, backup and recovery, and data retention requirements.	200		200	7,565	20,280	BTG	1	1	2	3	2	9		
136	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	7,765	20,280	BTG/CFO	2	2	2	2	1	9	2012	Application Security Controls (2012)
137	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	7,965	20,280	BTG/WSO	1	1	2	3	2	9		
138	7401	GIS Application/Google Earth	Review application controls over the GIS/Google Earth applications.	200		200	8,165	20,280	BTG	2	2	1	3	1	9		
139	7705	Identity Management System	Review security and administrative controls over the password resetting systems.	200		200	8,365	20,280	BTG	1	1	2	3	2	9	2007	
140	7602	IT Data Center (Server Management)	Review IT server maintenance, configuration, UPS, disaster recovery, security controls, and other IT general controls.	200		200	8,565	20,280	BTG	1	1	1	4	2	9		A CIP project to upgrade UPS is scheduled for completion in 2015. Schedule a review in 2016.

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	Recent Audits FY Ended	Recent Audits
				IT	Finance	Total				Financ.	Political	Legal/Reg	Operat.	Auditor Judgm.			
141	7615	IT Help Desk Services	Review the IT Help Desk procedures to assess efficiency and effectiveness of processes including problem tracking, escalation and resolution procedures.	150		150	8,715	20,280	BTG	2	2	1	3	1	9		
142	7606	IT QA and Change Management	Review IT change management, quality assurance and testing practices. Review change management approval process, testing strategies, test methodologies, and testing standards for various phases of development/change process.	200		200	8,915	20,280	BTG	2	2	2	2	1	9		
143	7614	Microsoft SharePoint Applications	Review configurations of MWD's SharePoint apps and access security controls.	200		200	9,115	20,280	BTG	2	2	2	2	1	9		
144	7703	MWD Network Security	Review security controls over MWD Network including routers, firewalls, intrusion prevention systems, and malware detection systems.	250		250	9,365	20,280	BTG	2	2	2	2	1	9		
145	7403	Nautilus LIMS	Review application controls over the Nautilus LIMS. The application controls include reporting, access security, data backup and recovery, data retention requirements, change management, and disaster recovery preparedness and readiness.	200		200	9,565	20,280	WSO/BTG	3	1	1	3	1	9		
146	7601	Oracle Database Management Systems	Review the database and security configurations for the Oracle Database Management System.	200		200	9,765	20,280	BTG	2	2	1	3	1	9		
147	7304	Check Printing System	Review controls related to the CFO's check printing system (paper checks, signature template, etc). In 2014, totally 19,314 checks were processed with a check amount of \$257 million.	150		150	9,915	20,280	CFO	3	1	1	2	1	8		
148	7701	Information Security Functions	Review effectiveness and efficiency of security administration. Assess effectiveness of IT security administration in accordance with MWD's security requirements and policies/standards.	200		200	10,115	20,280	BTG	2	1	2	2	1	8		

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				IT	Finance	Total				Financ.	Political	Legal/Reg	Operat.	Auditor Judgm.			
149	7707	Network Firewall Configurations	Review security configurations over the Firewall and effectiveness of access rules for the data packets.	200		200	10,315	20,280	BTG	2	1	2	2	1	8		
150	7302	PeopleSoft Human Resources System	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	10,565	20,280	BTG/HR	1	1	1	2	3	8		
151	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	10,765	20,280	BTG	2	1	1	3	1	8		
152	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	10,965	20,280	BTG/CFO	2	1	1	3	1	8		
153	7740	Windows Operation System/Server Security	Review server configurations and security controls over Windows Operating Systems and Windows Servers.	200		200	11,165	20,280	BTG	1	1	1	3	2	8		