

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 2015/16 Audit Plan	Complete audits in process as of June 30, 2016.	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. Assumes xx (Ask G. Breaux) comfort letters in FY 2016/17. Contractually required.	-	400	400	40	1,960	CFO	5	5	5	5	5	25	Recurring	8/2014, 12/2014, 1/2015, 3/2015
6	6010	Audit Review	General Auditor review of audits and audit reports.	-	450	450	40	2,410	AUD	5	5	5	5	5	25	Recurring	
7	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	2,610	BOD/CFO	5	5	5	5	5	25	Recurring	Employee and Director Expense Reports (7/2014) (annual review); last audit by FS 5/2015 .
8	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	2,735	BOD	5	5	5	5	5	25	Recurring	Colorado River Water Users Association (issued as requested annually).
9	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.	-	500	500	40	3,235	AUD	5	5	5	5	5	25	Recurring	
10	7708	TeamMate Maintenance	Provide technical support for TeamMate and other PC related issues within the Audit Department.	200		200	240	3,235	AUD	5	5	5	5	5	25	Recurring	
11	2330	State Water Contract	Water supply contract with the California Department of Water Resources. Richardson & Co. provides audit coverage. Provide assistance if requested.		100	100	240	3,335	WRM	5	5	5	5	5	25	Recurring	
12	2922	WECC Reliability compliance	Participate in WECC team and assist in performing compliance related activities. Management request 2012.		50	50	240	3,385	WSO	5	5	5	5	5	25	recurring	

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13	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. FY 2016/17. Audit consulting contract management processes and controls (selection, performance, reporting, payments and process controls/efficiency) and cost accumulation and reporting processes.		200	200	240	3,585	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. BDCP & DHCCP - LR 2016
14	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.	-	600	600	240	4,185	ESG	5	4	4	5	5	23	2014	PCCP Rehabilitation and Replacement Program (Appropriation 15471)/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
15	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. FY 2016/17 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 (4th qtr? check w/ management on timing). 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?		600	600	240	4,785	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 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); Water Management Fund (LR 7/2015); PVID (AC 3/2016); Turf Removal in process as of 5/2016
16	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. Schedule in 2016/17.	200		200	440	4,785	BTG	5	3	5	5	5	23		

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17	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. FY 2016/17 conduct one audit of Diemer. Management request of a review of the PCRS (Project Control Reporting System?)		400	400	440	5,185	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); Weymouth (LT 2016)
18	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. In FY 2015/16, audit one project, potentially Yorba Linda Power Plant Modifications (Approp 15446) or drought related capital projects.		250	250	440	5,435	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; Yorba Linda Power Plant Mod 15446 (LR 7/2015); Chlorine Containment & Handling Facilities in process as of 5/2016. Refer to construction contract spreadsheet for more information.
19	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	440	5,510	Ethics	4	5	3	5	4	21	-	
20	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. FY 2016/17 includes 4 reviews.		200	200	440	5,710	BTG	5	5	2	3	5	20	2015	Quarterly Reports 10/2014, 1/2015, 4/2015, 9/15, 11/15, 1/16, 4/16
21	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.) Included in the carry-over list for FY 2016-17.	200		200	640	5,710	BTG/CFO	4	4	4	4	4	20		
22	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. FY 2016/17 perform in both Payroll and Accounts Payable.	40	40	80	680	5,750	CFO	4	5	3	2	5	19	2014	Accounts Payable and Payroll (2014); Payroll Records (2012).

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23	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. Conduct three audits in FY 2016/17 potentially including agreements 138151, 38951, 149085, 146538, 1511967.		600	600	680	6,350	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); ABSG125738, Lee&Ro130945, MWH 140025(2016); PowerTech125206, GGS CA 12690 (2016); MWH Americas141224, HDR Engineering 140027, ATS140026 in process as of 5/2016.
24	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. Conduct one audit in FY 2016/17.		200	200	680	6,550	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); Conveyanc 15373 and Discharge Containment 15385 in process as of 5/2016.
25	1080	Internal Controls over Financial Reporting	Review documentation and testing of internal controls over financial reporting and information security. Annual Review		175	175	680	6,725	CFO	4	4	3	3	4	18	2015	In process as of 5/2016.
26	7301	PeopleSoft Payroll	Review application controls including data integrity, system reliability, access controls, reporting, and potential fraud implications of PeopleSoft Payroll System.	200		200	880	6,725	BTG/CFO	3	3	5	4	3	18	2013	Periodic computer analytic reviews performed on payroll data (2013)
27	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. Include penetration testing ofr BeWaterWise.com, MWDH2O.com, and router gateways in FY2016/17.	200		200	1,080	6,725	BTG	4	4	3	4	3	18	2012	

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28	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	1,230	6,725	BTG/CFO	5	3	3	3	3	17	2008	
29	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.		200	200	1,230	6,925	WSO	3	3	3	4	4	17	2011	Facilities Maintenance - Jensen (2011); Facilities Management - Skinner 6/2015; Mills (2009); Diemer (2015); Skinner (NM 10/2015); Diemer (LT 12/2015)
30	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	1,230	7,000	AUD	3	3	4	3	4	17		
31	7102	SDLC - Wadsworth Pump Plant Control System Upgrades (DVL SCADA Upgrades)	Monitor development controls for the DVL SCADA upgrades.	20		20	1,250	7,000	BTG/WSO/ESG	4	3	1	5	4	17	2013	On-going review since 2013.
32	7203	2 Way Radio	Monitor implementation of the 2-way Radio system.	30		30	1,280	7,000	BTG/WSO	4	4	2	3	4	17		2014/15 Capital Investment Plan.
33	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.). FY 2016/17perhaps Jensen.		400	400	1,280	7,400	WSO	3	3	3	4	4	17	2014	Mills 8/2014; Weymouth Treatment Plant (2012)
34	7201	SDLC - Communication Infrastructure Reliability Upgrade (CIRU)	Monitor deployment of new communication infrastructures and upgrades including a voice over IP telephone upgrade.	20		20	1,300	7,400	BTG/ESG	3	3	3	4	4	17	2013	On-going review from 2013. Included in 2014/15 Capital Investment Plan.

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35	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.		200	200	1,300	7,600	BTG	3	3	2	4	5	17	2014	Stores Inventory (9/2014) (2008)
36	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. FY 2016/17, 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 & Ethics Committee as required by professional standards.		300	300	1,300	7,900	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.
37	2920	Energy Management	Assist in evaluation of energy management and reliability programs including hydroelectric power recovery plants - Wadworth Hydro Plant energy sales, solar power energy facilities, and Colorado River Aqueduct power. Assess controls over Greenhouse Gas reporting procedures to the state.		200	200	1,300	8,100	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); Power Reliability & Energy Conservation 15381 in process as of 5/2016.
38	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. Review recruitment process including roles, responsibilities, reporting, effectiveness, cycle time analysis and potential enhancements.		200	200	1,300	8,300	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.
39	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. FY 2015/16 conduct review after REPortfolio implementation.		200	200	1,300	8,500	RP	3	3	3	3	4	16	2010	Real Property Recordation Program -ESG (2010); Property Leases (2010).

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40	4060	Employee Tuition Reimbursement Program	Review controls over the Program; test reimbursements for compliance with policies (Operating Policy J-01).		200	200	1,300	8,700	HR	3	3	3	3	4	16	2006	
41	1091	Self-Insurance Fund	Review risk management of self-insurance fund; compliance with policies; cost accumulation and reporting.		200	200	1,300	8,900	CFO	3	3	4	2	4	16		
42	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. FY2015/16 perform follow-up review.		125	125	1,300	9,025	WSO	2	3	4	3	4	16	2012	Safety and Environmental Services (2012)
43	5555	Quarterly Financial Analysis	Review and analyze Metropolitan's financial performance; prepare executive level summary of trends and variances of key items.		200	200	1,300	9,225	CFO	4	3	3	3	3	16	2011	
44	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	1,300	9,425	CFO	5	3	1	3	3	15	2015	Budget Process (6/2015 in-process) (2010).
45	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.		200	200	1,300	9,625	WSO	3	3	2	4	3	15	2014	
46	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). Also, look at Retiree re-hires. FY2016/27 - Focus on steps towards succession planning. Is there a centralized plan?		200	200	1,300	9,825	HR	3	2	3	3	4	15	2016	Separations WSO (2014); Employee Separations - HQ (2011) SR; WSO and Engineering (LT 2016)

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47	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	1,300	10,025	BTG	2	3	3	4	3	15	2011	Purchasing - Professional Services Contracting (2011)
48	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.		200	200	1,300	10,225	HR	3	3	4	3	2	15	2009	
49	2600	WSO Storage Programs	Review procedures and controls related to various storage programs (i.e. Seasonal Storage)		200	200	1,300	10,425	WSO	2	4	2	4	3	15		
50	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. Perform 4Q FY 2014/15.	80		80	1,380	10,425	BTG	3	2	2	4	4	15	2015	Last audited by SH 11/2015
51	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	1,380	10,625	BTG	2	3	3	3	4	15	2014	Professional Consulting Agreements less than \$250,000 (2014 and 2011); Engineering Consulting Agreements Less Than \$250,000 (2009).
52	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	1,380	10,825	WRM/WSO	3	3	2	4	3	15	2014	Completed (9/2014); Review of Accounting for and Billing of Reimbursable Projects (2010); Accounting for and Billing of Reimbursable Projects (2008).
53	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	1,380	11,025	CFO/WRM/ESG/SWI	3	3	3	3	3	15	2014	Metropolitan Trust Funds (2014); Metropolitan Trust Funds (2010).

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54	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. Website design and implementation - content control, cost analysis & timeline assessment.		200	200	1,380	11,225	EA	3	5	3	2	1	14	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).
55	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	1,380	11,425	GM	2	4	4	3	1	14	2,012	Management request (CG- 8/2015) (2012)
56	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.		200	200	1,380	11,625	WSO	1	3	4	4	2	14	2015	Chemical Management (1/2015) (2009).
57	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	1,380	11,825	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).
58	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. Audited 2015.		200	200	1,380	12,025	BTG	2	4	2	4	2	14	2015	Business Outreach Program (2/2015) (2009).
59	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.		200	200	1,380	12,225	BTG	3	3	2	3	3	14	2016	Purchasing (non-professional services and purchase requisitions) (2010); Eures Dining Services (2008); Materials and Non-Professional Services (LR 2016)
60	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	1,380	12,425	HR	2	3	4	3	2	14	2011	401k and 457 Plan (2011); Disability Management (2009).

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61	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	1,380	12,625	CFO	3	3	3	3	2	14	2014	Payroll (4/2014) (2010).
62	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	1,380	12,725	WSO	1	4	3	3	3	14	2009	
63	2051	Capital Investment Plan	Review administrative, accounting and reporting controls related to Metropolitan's capital investment plan, 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	1,380	12,925	ESG	3	2	2	4	3	14	2011	
64	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	1,380	13,125	WSO	3	3	2	3	3	14	2014	Fuel Supply and Gas Cards in process 3/14. Fleet Management (9/2014) (2013)
65	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. FY 2016/17 Inventory and use of cars/pickup trucks.		200	200	1,380	13,325	BTG	3	3	1	3	4	14	2009	Equipment Inventory (2009)
66	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	1,380	13,525	RP	3	3	3	3	2	14	2012	Diamond Valley Lake Recreation Facilities (Lease with Urban Park Concessionaires) (2012).

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67	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	1,380	13,725	BTG	2	5	3	2	2	14	2012	Employee Usage of Company Property - Telecommunications (2012)
68	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	1,380	14,025	CFO	4	2	1	3	4	14	2008	
69	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	1,380	14,225	BTG	2	4	2	2	4	14	2014	Surplus Equipment and Property (2014); Surplus Personal Property (2010); Inland Feeder's Salvaged Equipment (2009)
70	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.	200		200	1,580	14,225	BTG	2	3	2	3	4	13.9	n/a	
71	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	1,780	14,225	BTG	4	2	5	2	1	13.9	2011	
72	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	1,980	14,225	CFO	3	2	2	4	3	13.9	n/a	

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73	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.	200		200	2,180	14,225	EA/BTG/ Legal	2	4	3	2	3	13.9	n/a	
74	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	2,380	14,225	WSO/BTG	2	2	3	3	3.9	14	n/a	
75	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. IT had a recent upgrade in 2013 and will have another consultant assessment in 2015. Review assessment. May be part of Cyber Security Audit.	200		200	2,580	14,225	BTG/WSO	5	2	2	2	2	13	2013	
76	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	2,580	14,425	HR	2	3	3	3	2	13		
77	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	2,580	14,625	CFO	3	3	3	2	2	13	2012	Interest Rate Swap Program (2012)
78	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	2,780	14,625	BTG/WSO	3	3	1	4	2	13	2011	Limited review of Treatment Plant in 2011. SDLC Audit in 2003.

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79	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	2,780	14,675	COO	3	3	3	3	1	13	2012	
80	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	2,780	14,925	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)
81	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. Review application controls including workflow, system reliability, access controls, report routing process, record retention, and backup and restore process. BDMS utilizes SharePoint workflow to streamline the Board Letter preparation process. The system facilitates a Board Letter from authoring to finally being approved and published to the Board Agenda. At any given time, there are dozens of documents routing among the responsible people. BDMS is the application to keep track of them and make assure they are complete before going to the Board.	200		200	2,980	14,925	BTG	3	2	3	2	3	13	n/a	
82	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	3,180	14,925	HR	1	2	4	4	2	13		
83	7361	iExpense Module	Review the application controls for the input, processing, output, and interfaces with Oracle. Review security access, data backup and recovery, data retention requirements, change management, and disaster recovery procedures. Review retention policy for receipts and expense claims. Review procedures over expense reimbursement to see if they can be stream-lined. For example, do original copies of receipts need to be submitted, along with pdf versions? If not, do original receipts need to be retained for a specific period of time?	200		200	3,380	14,925	CFO	2	3	3	3	2	13	n/a	
84	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	3,380	15,125	HR	2	4	3	1	3	13		

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85	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	3,380	15,325	WSO/CFO	4	1	1	4	3	13	2012	Water Inventory and Cost of Water (2012)
86	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. Review Union Station Security and offsite security processes.		200	200	3,380	15,525	WSO	2	3	3	3	1	12	2016	Physical Security Management - Colorado River Aqueduct and Pumping Plants (2011); Union Station & DVL (NM 2016).
87	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.		200	200	3,380	15,725	BTG	3	3	2	3	1	12	2015	Follow-up Review 5/2015; Procurement Card Program (2014); Purchasing Card (2009)
88	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	3,380	15,925	HR/WSO	3	2	2	4	1	12	2015	Employee Training - Organization, Development, & Training (FS 9/2015); Employee Training and Development Program (2009);
89	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. Last audit in 2016.	250		250	3,630	15,925	WSO	2	2	4	3	1	12	2009	Audited in January 2009 and January 2016.
90	6020	Internal and External Recommendations	Follow up on recommendations from any internal or external review (e.g. State Auditor).	-	50	50	3,630	15,975	AUD	2	3	3	3	1	12	As needed.	
91	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. Audited in 2016	200		200	3,830	15,975	BTG/EA	3	3	3	2	1	12	2016	In process as of 5/2016.

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92	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. Included in the scope of "IT Business System Data Backup and Recovery Review" in 2016.	250		250	4,080	15,975	BTG/CFO	3	3	2	3	1	12	2016	Special performed by SH 4/2016
93	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. Audited in 2014/15.	200		200	4,280	15,975	BTG/WSO	3	3	2	3	1	12	2014	Audited in 2014/15.
94	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	4,280	16,125	Legal	1	3	3	2	3	12	2009	
95	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	4,280	16,275	ESG/WSO/B TG	2	3	3	2	2	12		
96	7605	IT Enterprise Risk Management	Review IT Enterprise Risk Management and risk mitigation strategies.	150		150	4,430	16,275	BTG	3	3	3	1	2	12	n/a	
97	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. Audited in 2014/15.	200		200	4,630	16,275	BTG/CFO	5	2	2	2	1	12	2015	Audited in 2014/15.

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98	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	4,630	16,475	CFO	3	2	2	2	3	12	2011	Accounts Payable and Cash Disbursements (2011); Accounts Payable (2008)
99	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	4,630	16,675	CFO	3	3	1	2	3	12		
100	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. Ensure controls around data loss. Check steps taken for succession planning.	250		250	4,880	16,675	BTG/WSO	3	2	2	3	2	12	2013	Last audit in 2013.
101	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	4,880	16,875	CFO	3	1	3	3	2	12	2008	
102	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	4,880	17,075	HR	2	3	3	3	1	12	2014	Worker's Compensation (2014); Workers' Compensation (2009)
103	4030	Employee Memberships	Review controls over approvals, payments, and reporting related to employee memberships.		150	150	4,880	17,225	EA	2	4	3	1	2	12	2004	
104	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	4,880	17,425	CFO	2	3	2	3	2	12	2014	Federal Grants with WSO and WRM (2014)

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105	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	4,880	17,625	WSO	2	1	2	4	3	12		
106	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	4,880	17,825	Legal	3	3	3	2	1	12	2014	Legal Dept. Contracts and Settlements (10/2014) (2009)
107	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	4,880	18,025	CFO/WSO	4	2	2	3	1	12	2012	Operating Revenue- Water Sales (2012); Revenue Cycle-power, leases, licenses, and entry permits (2009)
108	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	5,080	18,025	BTG	3	3	2	3	1	12	2014	Completed 8/2014
109	1736	Records Management	Assess processes and controls related to Metropolitan's paper and electronic records. Include compliance with Operating Policy B-03 "Records Management".		200	200	5,080	18,225	BTG	2	4	3	2	1	12		
110	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	5,080	18,425	CFO	4	2	2	1	3	12	2010	Property Tax Revenue (2010).
111	1092	Water Rate Stabilization fund	Review fund administration and reporting along with compliance with provisions of Administrative Code.		200	200	5,080	18,625	CFO	4	3	2	2	1	12	2007	
112	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	5,080	18,825	WSO	1	2	2	4	3	12	2009	

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113	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.		200	200	5,080	19,025	ESG	3	2	2	3	1	11	2014	Capital Program for Projects costing Less Than \$250,000 (7/2014) (2012).
114	7611	Email system - Exchange/Outlook	Review MWD's Exchange Server and Outlook configurations, email administration, and security controls.	200		200	5,280	19,025	BTG	2	3	2	3	1	11	n/a	
115	7706	Intrusion Prevention System	Review security configuration over the IPS and verify effectiveness of identifying suspicious malware, intrusion, and other security violations.	200		200	5,480	19,025	BTG	1	2	3	3	2	11	n/a	
116	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	5,680	19,025	BTG/WSO	2	2	3	3	1	11	2014	Completed 8/2014
117	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	5,680	19,225	BTG	2	1	3	3	2	11	2012	Computer Software Accounting and Cost Analysis (2012)
118	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.	-	200	200	5,680	19,425	CFO	2	2	3	2	2	11	2008	

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119	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. Also, consider balance between security and user experience/ease of use (cost benefit of additional controls).	200		200	5,880	19,425	BTG	2	2	2	3	2	11	n/a	
120	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	5,880	19,575	Ethics	1	4	4	1	1	11	n/a	
121	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	5,880	19,775	CFO	4	2	2	1	2	11	2009	
122	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	5,880	19,925	CFO	2	2	2	3	2	11		
123	7205	SDLC - Enterprise Content Management System	Monitor development and implementation of the application system. Attend steering committee meetings.	25		25	5,905	19,925	BTG	3	2	2	3	1	11		
124	7002	SDLC - Oracle Financial Upgrades	Monitor development controls for the Oracle Financial Upgrades.	20		20	5,925	19,925	BTG/CFO	3	3	1	3	1	11		
125	7005	SDLC - PeopleSoft Upgrades	Monitor development controls for the PeopleSoft Upgrades.	20		20	5,945	19,925	BTG/HR	2	3	2	3	1	11		
126	7506	Contract Management System (CMS)	Review application controls for the Contract Management System. The interface includes Oracle Procurement System.	200		200	6,145	19,925	BTG	1	2	4	2	1	10	n/a	
127	7608	Enterprise Unix Hosts & Servers	Review server configurations and security controls over HP-UX, Solaris, and other UNIX servers.	200		200	6,345	19,925	BTG	2	2	2	3	1	10	n/a	
128	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	6,345	20,125	CFO	3	2	1	1	3	10	2010	Other Income, Expense, and Receivables (2010).
129	7503	Purchasing Card (P-card)	Review application controls over the P-Card and downstream AP processing.	200		200	6,545	20,125	BTG	1	3	3	2	1	10		Financial Audit performed in 2015 by FS

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
				IT	Finance	Total				Financ.	Political	Legal/Reg	Operat.	Auditor Judgm.			
130	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	6,745	20,125	BTG	1	2	2	4	1	10	n/a	
131	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	6,745	20,275	CFO	2	2	2	2	2	10	2009	
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	6,945	20,275	BTG/WSO	3	1	2	3	1	10	2013	
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	6,945	20,475	WSO	2	2	3	2	1	10	2011	Proposition 13 Conjunctive Use Programs (2011)
134	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	7,195	20,475	BTG/WSO	1	1	3	3	1	9	n/a	
135	7604	Software Licensing Tracking and Purchases	Review IT controls and policies related to desktop software licensing, copyright compliance, and software acquisition.	200		200	7,395	20,475	BTG	1	2	4	1	1	9	2014	
136	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	7,595	20,475	BTG	1	1	2	3	2	9	n/a	
137	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	7,795	20,475	BTG/CFO	2	2	2	2	1	9	2012	Application Security Controls (2012)
138	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	7,995	20,475	BTG/WSO	1	1	2	3	2	9		LR performed a financial audit of this area in 2012

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139	7401	GIS Application/Google Earth	Review application controls over the GIS/Google Earth applications.	200		200	8,195	20,475	BTG	2	2	1	3	1	9	n/a	
140	7705	Identity Management System	Review security and administrative controls over the password resetting systems. New module installed in 2016 due to compatibility issues caused by application upgrades.	200		200	8,395	20,475	BTG	1	1	2	3	2	9	2007	
141	7602	IT Data Center (Server Management)	Review IT server maintenance, configuration, UPS, disaster recovery, security controls, and other IT general controls.	200		200	8,595	20,475	BTG	1	1	1	4	2	9	n/a	A CIP project to upgrade UPS is scheduled for completion in 2015. Schedule a review in 2016.
142	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	8,745	20,475	BTG	2	2	1	3	1	9	n/a	
143	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	8,945	20,475	BTG	2	2	2	2	1	9		
144	7614	Microsoft SharePoint Applications	Review configurations of MWD's SharePoint apps and access security controls.	200		200	9,145	20,475	BTG	2	2	2	2	1	9	n/a	SharePoint application controls were tested as part fo 2016 Web latform Audit.
145	7601	Oracle Database Management Systems	Review the database and security configurations for the Oracle Database Management System.	200		200	9,345	20,475	BTG	2	2	1	3	1	9		
146	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	9,495	20,475	CFO	3	1	1	2	1	8		
147	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	9,695	20,475	BTG	2	1	2	2	1	8		

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.			
148	7707	Network Firewall Configurations	Review security configurations over the Firewall and effectiveness of access rules for the data packets.	200		200	9,895	20,475	BTG	2	1	2	2	1	8		
149	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	10,095	20,475	BTG	2	1	1	3	1	8		
150	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	10,295	20,475	BTG/CFO	2	1	1	3	1	8		
151	7740	Windows Operation System/Server Security	Review server configurations and security controls over Windows Operating Systems and Windows Servers.	200		200	10,495	20,475	BTG	1	1	1	3	2	8		
Jobs above the highlighted area are within budgeted hours for the Audit Department for FY2016/17.																	