FY2018/19 Audit Universe

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.		FY Ended	
1	varies	Carryover audits from 2017/18 Audit Plan	Complete audits in process as of June 30, 2018.	120	124	244	120	124	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	120	924	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	120	1,124	BOD	5	5	5	5	5	25	Recurring	
4	5500	Perform Management Requests	Perform reviews at the request of management.	-	200	200	120	1,324	GM	5	5	5	5	5	25	Recurring	
5	6010	Audit Review	General Auditor review of audits and audit reports.	-	200	200	120	1,524	AUD	5	5	5	5	5	25	Recurring	
6	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	120	1,724	BOD/CFO	5	5	5	5	5	25	Recurring	In process on 5/15/18. Employee and Director Expense Reports (7/2014) (annual review); last audit 1/2017
7	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	120	1,849	BOD	5	5	5	5	5	25	Recurring	Colorado River Water Users Association (issued as requested annually). Last issued 11/1/17
8	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	120	2,299	AUD	5	5	5	5	5	25	Recurring	
9	2401	State WaterFix	Provide assistance as requested for the State WaterFix Project. The project will enhance California's statewide water system and improve the reliability of water deliveries to Southern California. The California WaterFix project will build new tunnels underneath the Sacramento-San Joaquin Delta to greatly reduce impacts to endangered fish and habitat, improve water quality, and allow the state to operate its water system more efficiently.		300	300	120	2,599	SWI	5	5	5	5	5	25		Added for FY 2017/18
10	2402	Delta Islands	Provide audit assistance as requested for the $175 million purchase of five islands in the Sacramento-San Joaquin River Delta, the ecologically sensitive region that's a key source of water for the Southland.		300	300	120	2,899	SWI	5	5	5	5	5	25		Added for FY 2017/18

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

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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	120	2,999	WRM	5	5	5	5	5	25	Recurring	
12	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.	-	1,000	1,000	120	3,999	ESG	5	4	4	5	5	23	2016	Weymouth Oxidation Retrofit in process as of 3/15/18. CIP - OC Feeder Stage 2 Lining Repairs (#15377) issued 3/27/18 by AC. PCCP Rehabilitation and Replacement Program (15471) Sat issued 2/14/18 by LT. 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
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 2017/18, audit consulting contract management processes, controls (selection, performance, reporting, payments and process controls/efficiency), cost accumulation, and reporting processes.**		200	200	120	4,199	SWI	3	5	5	5	5	23	2016	Bay Delta Initiatives - Consulting Agreements (Systech; Cardno Entrix; HNTB; R2) 2012; Various consulting agreements audited every year. BDCP & DHCCP - LR 2016
14	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 2017/18 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?** **Conjunctive Use - WRM has been very aggressive in the current year in using this program due to the wet 2016/2017 fiscal year. Under this program, water is stored in groundwater basins in wet years. The program discounts rate of imported water placed into groundwater reserves. The member agency then pays for the water over a period of time. The payment period is negotiated between MWD and the member agency. High Priority** **Residential or Commercial Rebates - EGIA oversees the administration of this program. However, money for this program has dropped in FY 2016/17. Although funds are less than previous years, Audit may want to consider taking a look at EGIA as an audit and determine how risks are being managed. Specifically, one of the risks audit may want to consider is the potential risk of having EGIA administer multiple MWD programs (WISP, Rebates, Recycled Retrofit). WRM does oversee EGIA and monitors the work, including doing site visits of EGIA. May consider going with WRM staff during site visit.** **Water Management Fund – This program has been getting attention from Board Members. Specifically, Board Members want to know why credits aren't included in the budget, and how are credits used when they are received, i.e. do they go back to the general fund?** **Local Resources Program (LRP) - This program offers incentive funding for member agencies**		600	600	120	4,799	WRM/WSO	5	5	3	5	5	23	2015	Turf Removal Program Follow-up Review issued 8/21/17. Conservation Credits Turf 5/2015. Water Management Fund (in process); Arvin-Edison Water Management Program 2009 - 2013 (2013); Kern Delta Water Mgmt Program (2013); Water Management Fund (LR 7/2015); PVID (AC 3/2016); Turf Removal Regional and Member Agency 2016.

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15	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.		250	250	120	5,049	ESG	5	5	3	5	5	23	2016	Advanced Water Treatment Demonstration Facility in process as of 5/15/18. Palos Verdes Reservoir Cover and Linear Replacement Project (103391, Appr. 15417) in process as of 5/15/18. Etiwanda Pipeline Lining Repairs (104198, Appr. 15441) Sat issued by LT on 12/21/17. Inland Feeder/Lakeview Pipeline Intertie 4/2014; Morillo Construction (La Verne shop upgrade and expansion) (2013); ERS Industrial Services (Diemer filter media) (2013); 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.
16	5020	Ethics Office	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.		300	300	120	5,349	Ethics	3	5	5	5	5	23	2007	
17	5555	Quarterly Financial Analysis	Review and analyze Metropolitan's financial performance; prepare executive level summary of trends and variances of key items.		300	300	120	5,649	CFO	5	5	2	5	5	22	2011	Perhaps an audit due to higher risks
18	2510	On-site Recycling Retrofit*	Evaluate controls over program administration, contract compliance, assessment report and reconciliation of financial incentives and funding agreements. Metropolitan's On-site Retrofit Program provides financial incentives directly to public or private property owners to convert potable water irrigation or industrial water systems to recycled water service. Incentives of up to $195 per acre-foot for five years of estimated water use are available, with a cap at the actual retrofit costs. Items eligible for incentives include project design; permitting; construction costs associated with the retrofit of potable to recycled water systems; connection fees and required recycled water signage.		300	300	120	5,949	WRM	4	5	3	5	4	21		Added for FY 2017/18
19	2512	WRM Foundational Actions - Policies and Principles*	Evaluate completeness and effectiveness of the policies and principles.		300	300	120	6,249	WRM	4	5	4	4	4	21		Added for FY 2017/18
20	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	120	6,324	Ethics	4	5	3	5	4	21	-	
21	2922	WECC Reliability Compliance	Participate in WECC team and assist in performing compliance related activities. Management request 2012.		50	50	120	6,374	WSO	3	4	5	5	3	20	recurring	
22	7708	TeamMate Maintenance	Provide technical support for TeamMate and other PC related issues within the Audit Department.	250		250	370	6,624	AUD	4	4	4	4	4	20		

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23	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.		200	200	120	6,574	BTG	5	5	2	3	5	20	2016	In process as of 5/15/18. Quarterly Reports 4/2017, 1/2017, 12/2016, 10/2016.
24	7617	Cyber Security - SCADA Network	The objectives of this review were to follow up that SCADA cyber security vulnerabilities are effectively mitigated since the previous audit comments in August 2017. Schedule a follow-up for FY2018/19.)	250			620	6,624	ITG	5	4	3	4	4	20		
25	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	820	6,824	CFO	5	3	3	3	5	19		
26	7621	Emergency Response Planning and Exercises (new)	Review adequacy of the Metropolitan's organization, strategy, and planning for response to emergencies caused by natural disasters or other unavoidable circumstances.	300			1,120	6,824	WSO	4	3	3	5	4	19		
27	2500	Turf Removal Program Follow-up Review	Perform follow-up for the audit in November, 2016 that was rated less than satisfactory. Evaluate implementations of audit comments and recommendations.		300	300	1,120	7,124	WRM	2	4	3	5	4	18		Completed 12/4/17 - FS.
28	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.		600	600	1,120	7,724	ESG/ Various	3	5	3	3	4	18	2017	ICF Jones & Stokes (140607), SoCal Bio Environmental (142363), Wagner Biological Consulting (142365) Gen Sat issued 4/27/18 by NM. Black Y Veatch (158748), AECOM (126762), Santec Co audited by DH 11/7/17. Advanced Electronics (143479), AST Corporation (149085), Johnson Controls (130278) (2017); Lee & Ro (141719), Richard Brady & Associates (145360), Black & Veatch (160524) (2017); CH2M Hill Engineers (138151, 146538), Kennedy/Jenks Consultants (145994) (2017); Consulting Agreements < $250,000 (2017); Lee&Ro130945, MWH 140025(2016); PowerTech125206, GGS CA 12690 (2016); ATS140026 in process as of 5/2016.

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29	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.		200	200	1,120	7,924	ESG/WSO	4	3	3	4	4	18	2016	CRA Seismic Retrofit of 6.9kV Switch House (104222, Appr. 15438) Sat issued 3/5/18 by CG. Sand Trap and Equipment Replacement (104093,Appr. 15373) Sat issued 12/20/17 by LT. Conveyance 15373 and Discharge Containment 15385 in process as of 5/2016.
30	1080	Internal Controls over Financial Reporting	Review documentation and testing of internal controls over financial reporting and information security. Annual Review		175	175	1,120	8,099	CFO	4	4	3	3	4	18	2016	6/2016
31	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	1,120	8,299	RP	4	3	3	4	4	18	2012	Watch for Board Letters. Diamond Valley Lake Recreation Facilities (Lease with Urban Park Concessionaires) (2012).
32	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.		125	125	1,120	8,424	WSO	2	4	4	3	5	18	2012	Safety and Environmental Services (2012)
33	7609	Cyber Security/Business Networks	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 for BeWaterWise.com, MWDH2O.com, and router gateways in FY2017/18.	250		250	1,370	8,674	ITG	4	4	3	4	3	18		
34	7104	SDLC - IT Monthly Development Project Meeting	Monitor IT monthly project management meeting hosted by the IT Group Manager.	30	-	30	1,400	8,704	WSO	3	4	4	4	3	18		
35	7102	SDLC - SCADA Upgrade Projects (SCADA, AMR, Wadsworth, and RTU Upgrades)	Monitor development controls for the DVL SCADA upgrades.	80		80	1,480	8,784	ITG/WSO/ESG	4	3	2	5	4	18		

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36	7201	SDLC Enterprise Content Management System	Monitor deployment of new content management system.	20		20	1,500	8,804	ITG	3	3	4	4	4	18		
37	7209	SDLC - Cyber Security Projects	Monitor deployment of cyber security initiatives to enhance MWD's information security.	30		30	1,530	8,834		4	2	4	4	4	18		
38	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). Review Desert Housing Renovation Program		200	200	1,530	9,034	WSO	3	4	2	4	4	17	2015	In process as of 5/15/18. Desert Region Bus Support/District Housing 3/2015; Company Housing (2010); Desert and Western (2009); Eastern (2009).
39	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	1,530	9,234	BTG	4	3	2	4	4	17	2015	Perhaps audit in 2018 per GA; Follow-up Review 5/2015; Procurement Card Program (2014); Purchasing Card (2009)
40	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	1,530	9,434	HR	2	3	4	4	4	17	2010	Assigned to audit consultant? Human Resources (2010); HR performed a dependent eligibility self-assessment in 2013; CalPERS performing dependent eligibility check in 2014.
41	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	1,530	9,634	CFO	3	4	3	3	4	17	2013	Per GM's request (2017/18)
42	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	1,530	9,784	CFO	2	4	3	4	4	17	2009	Per GM's request (2017/18)
43	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	1,530	9,984	HR	2	4	3	3	5	17		Perhaps an analysis (per GA 2017/18)

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44	7617	Information Security Service Account Management (new)	Review the admin and service account management in IT infrastructures and platforms to mitigate potential security vulnerabilities.	200		200	1,730	10,184	ITG	4	3	3	4	3	17		
45	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	1,730	10,384	WSO	3	3	3	4	4	17	2011	Jensen In process on 5/15/18. Diemer (2015); Skinner (NM 10/2015); Diemer (LT 12/2015)
46	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	1,730	10,459	AUD	3	3	4	3	4	17	2017	
47	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	1,730	10,659	WSO	3	3	4	4	3	17	2015	Perhaps a new contract with Hoover? Chemical Management (1/2015, 2009).
48	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	1,730	10,859	WRM/WSO	3	3	2	4	5	17	2017	Audited in 2017 by LR and given Less Sat on 3/26/18. Completed (9/2014); Review of Accounting for and Billing of Reimbursable Projects (2010); Accounting for and Billing of Reimbursable Projects (2008).
49	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	1,930	11,059	WSO/ITG	3	2	4	4	4	17		
50	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).		200	200	1,930	11,259	HR	3	2	3	4	4	16	2016	Separations WSO (2014); Employee Separations - HQ (2011) SR; WSO and Engineering (LT 2016)
51	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.).		400	400	1,930	11,659	WSO	3	3	3	4	3	16	2017	Skinner Business Support and Administrative Activities Gen Sat issued 2/27/18 by LR. Treatment Plant – Jensen Business Support and Administrative Activities (2017); Treatment Plant – Mills Business Support and Administrative Activities 8/2014; Weymouth Treatment Plant (2012)

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52	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 June 2017.		300	300	1,930	11,959	AUD	3	3	2	3	5	16	2017	IIA Assessment (6/2017), Internal assessment (5/2017, 10/2014); Quarterly updates of Audit Plan (10/2014, 12/2014, 4/2015); Last external assessment 2012.
53	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	1,930	12,109	Legal	3	3	3	3	4	16	2013	SDLC Project in 2013
54	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	1,930	12,309	BTG	3	3	3	3	4	16	2017	Professional Consulting Agreements less than $250,000 (2017, 2014 and 2011); Engineering Consulting Agreements Less Than $250,000 (2009).
55	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	1,930	12,509	BTG	2	5	3	2	4	16	2012	WSO Group Manager was concerned when met with audit management in 2017. Employee Usage of Company Property - Telecommunications (2012)
56	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	1,930	12,709	Legal	4	3	3	3	3	16	2014	Legal Dept. Contracts and Settlements (10/2014, 2009)
57	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	1,930	12,909	ESG	3	4	3	3	3	16	2014	Capital Program for Projects costing Less Than $250,000 (7/2014) (2012).
58	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	1,930	13,109	WSO	3	3	2	4	4	16	2016	Security and Emergency Management - Union Station and DVL (2016)

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59	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	#REF!	#REF!	CFO/WRM/ESG/SWI	3	3	3	3	4	16	2013	Metropolitan Trust Funds (2014); Metropolitan Trust Funds (2010).
60	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	#REF!	#REF!	WSO	3	3	2	3	5	16	2014	Fuel Supply and Gas Cards in process 3/14. Fleet Management (9/2014) (2013)
61	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	#REF!	#REF!	WSO	1	4	3	3	5	16	2009	
62	7301	PeopleSoft Payroll	Review application controls including data integrity, system reliability, access controls, reporting, and potential fraud implications of PeopleSoft Payroll System.	200		200	#REF!	#REF!	ITG/CFO	3	3	5	2	3	16		
63	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	#REF!	#REF!	ITG/CFO	5	3	3	3	2	16		
64	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.	200		200	#REF!	#REF!	BTG	3	3	3	5	1	15		
65	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	#REF!	#REF!	CFO	5	3	1	3	3	15	2015	Budget Process (2015, 2010).
66	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	#REF!	#REF!	HR	3	3	4	3	2	15		

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67	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.		200	200	#REF!	#REF!	BTG	2	4	2	4	3	15	2015	Business Outreach Program (2/2015) (2009).
68	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	#REF!	#REF!	CFO	3	3	3	3	3	15	2014	Possible using CAAT. Payroll (4/2014) (2010).
69	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.		200	200	#REF!	#REF!	BTG	3	4	1	3	4	15	2009	Equipment Inventory (2009)
70	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	#REF!	#REF!	CFO	4	3	1	3	4	15	2008	
71	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. FY18-19 Budget is $27MM. See also "WRM Programs" audits above.		250	250	#REF!	#REF!	WRM	2	2	3	4	4	15	2013	Central Valley Water Transfer (2013)
72	7503	Purchasing Card (P-card)	Review application controls over the P-Card and downstream AP processing.	200		200	#REF!	#REF!	ITG	4	2	3	3	3	15		
73	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.	40	40	80	#REF!	#REF!	CFO	4	5	3	2	1	15		
74	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.	80		80	#REF!	#REF!	ITG	3	2	2	4	4	15		
75	7706	Patch Management	Evaluate change management process and assess control adequacy to manage patches for MWD's networks, operating systems, middleware, applications, and security software.	300		300	#REF!	#REF!	ITG	3	3	3	3	2	14		Added for FY 2017/18

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76	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	#REF!	#REF!	ITG/WSO	3	2	2	4	3	14		
77	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	#REF!	#REF!	WSO	3	3	3	3	2	14	2018	Greenhouse Gas Reporting Gen Sat issued 4/12/18 by LR. Power sole agreements. Hydroelectric Power agreements 3/2015. Power Reliability & Energy Conservation 15381 in process as of 5/2016.
78	3000	Property Leases and Revenue (excluding Delta Islands)	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.		200	200	#REF!	#REF!	RP	3	3	3	3	2	14	2011	Riverside County Regional Park in process as of 5/15/18. Real Property Recordation Program -ESG (2010); Property Leases (2010).
79	1091	Self-Insurance Fund	Review risk management of self-insurance fund; compliance with policies; cost accumulation and reporting.		200	200	#REF!	#REF!	CFO	3	3	4	2	2	14		In process as of 5/15/18.
80	4060	Employee Tuition Reimbursement Program	Review controls over the Program; test reimbursements for compliance with policies (Operating Policy J-01).		200	200	#REF!	#REF!	HR	3	3	3	3	2	14	2006	
81	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	#REF!	#REF!	BTG	2	3	3	4	2	14	2017	Purchasing - Professional Services Contracting (2017). Gen Sat issued by LR on 2/5/18
82	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	#REF!	#REF!	EA	3	5	3	2	1	14	2017	Quigley-Simpson & Heppelwhite, Inc. (151967) (2017); Fraser Comm. 5/2015; Harvey Mudd, Jan Fambro, & Specialized Marketing Service 1/2015; Community Partnering and California Friendly Landscape Program (2014)
83	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	#REF!	#REF!	GM	2	4	4	3	1	14	2015	Management request (CG- 8/2015, 2012)
84	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	#REF!	#REF!	BTG	3	3	2	3	3	14	2016	Purchasing (non-professional services and purchase requisitions) (2010); Eurest Dining Services (2008); Materials and Non-Professional Services (LR 2016)

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85	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	#REF!	#REF!	HR	2	3	4	3	2	14	2011	Possible using CAAT for next audits
86	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	#REF!	#REF!	BTG	2	4	2	2	4	14	2014	Surplus Equipment and Property (2014); Surplus Personal Property (2010); Inland Feeder's Salvaged Equipment (2009)
87	1092	Water Rate Stabilization fund	Review fund administration and reporting along with compliance with provisions of Administrative Code.		200	200	#REF!	#REF!	CFO	4	3	2	2	3	14	2007	
88	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. Major O&M project. Verify chlorine costs are decreasing due to less dependence on CRA.		200	200	#REF!	#REF!	WSO	1	2	2	5	4	14	2009	
89	7604	Software Licensing Tracking and Purchases	Review IT controls and policies related to desktop software licensing, copyright compliance, and software acquisition.	200		200	#REF!	#REF!	BTG	3	3	4	3	1	14		
90	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.)	200		200	#REF!	#REF!	ITG/CFO	4	2	2	4	2	14		
91	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	#REF!	#REF!	BTG	2	3	2	3	4	14		
92	7362	Oracle PAGM System	Review application controls for the Oracle Project Accounting and Grant management (PAGM), 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	#REF!	#REF!	BTG	4	2	5	2	1	14		
93	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	#REF!	#REF!	CFO	3	2	2	4	3	14		
94	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	#REF!	#REF!	ITG	3	3	2	3	3	14		

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95	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	#REF!	#REF!	CFO	3	3	3	2	2	13	2012	Interest Rate Swap Program (2012)
96	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	#REF!	#REF!	COO	3	3	3	3	1	13	2012	AGA to follow up.
97	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	#REF!	#REF!	HR	2	4	3	1	3	13		
98	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	#REF!	#REF!	WSO/CFO	4	1	1	4	3	13	2012	Water Inventory and Cost of Water (2012)
99	7205	SDLC - Enterprise Content Management System	Monitor development and implementation of the application system. Attend steering committee meetings.	25		25	#REF!	#REF!	ITG	4	2	2	4	1	13		
100	7005	Social Media	Assess information technology controls over information security and data protection including employee owned devices including smartphones and tablets. A MWD social media policy was published in January 2017 by GM.	200		200	#REF!	#REF!	EA/ITG/ Legal	2	4	4	2	1	13		
101	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	#REF!	#REF!	ITG/WSO	3	3	1	4	2	13		
102	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	#REF!	#REF!	ITG	3	2	3	2	3	13		

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103	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	#REF!	#REF!	HR	1	2	4	4	2	13		
104	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	#REF!	#REF!	WSO	2	3	3	3	1	12	2016	Physical Security Management - Colorado River Aqueduct and Pumping Plants (2011); Union Station & DVL (NM 2016).
105	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	#REF!	#REF!	HR/WSO	3	2	2	4	1	12	2015	Employee Training - Organization, Development, & Training (FS 9/2015); Employee Training and Development Program (2009);
106	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		300	300	#REF!	#REF!	BTG/EA	3	3	3	2	1	12	2016	In process as of 5/2016.
107	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	#REF!	#REF!	ESG/WSO/BTG	2	3	3	2	2	12		
108	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	#REF!	#REF!	CFO	3	2	2	2	3	12	2017	Accounts Payable and Cash Disbursements (2017; 2011); Accounts Payable (2008)
109	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	#REF!	#REF!	CFO	3	3	1	2	3	12	2017	Gen Sat issued 9/29/17 by LT.
110	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	#REF!	#REF!	CFO	3	1	3	3	2	12	2008	
111	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	#REF!	#REF!	HR	2	3	3	3	1	12	2014	Worker's Compensation (2014); Workers' Compensation (2009)
112	4030	Employee Memberships	Review controls over approvals, payments, and reporting related to employee memberships.		150	150	#REF!	#REF!	EA	2	4	3	1	2	12	2004	

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113	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	#REF!	#REF!	WSO	2	1	2	4	3	12		
114	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	#REF!	#REF!	CFO/WSO	4	2	2	3	1	12	2012	Operating Revenue- Water Sales (2012); Revenue Cycle - power, leases, licenses, and entry permits (2009)
115	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	#REF!	#REF!	BTG	2	4	3	2	1	12		Digital project SDLC
116	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	#REF!	#REF!	CFO	4	2	2	1	3	12	2010	Property Tax Revenue (2010).
117	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.	250		250	#REF!	#REF!	WSO	2	2	4	3	1	12		
118	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.	250		250	#REF!	#REF!	ITG/CFO	3	3	2	3	1	12		
119	7433	Water Conservation System	Review application controls for the Water Conservation System including conservation credit tracking (input, processing, output reporting); access security; data backup and recovery; data retention requirements; change management; and disaster recovery preparedness.	200		200	#REF!	#REF!	ITG/WSO	3	3	2	3	1	12		
120	7605	IT Enterprise Risk Management	Review IT Enterprise Risk Management and risk mitigation strategies.	150		150	#REF!	#REF!	ITG	3	3	3	1	2	12		
121	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.	200		200	#REF!	#REF!	ITG/CFO	5	2	2	2	1	12		

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122	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	#REF!	#REF!	ITG/WSO	3	2	2	3	2	12		
123	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	#REF!	#REF!	ITG	3	3	2	3	1	12		
124	7614	Microsoft SharePoint Applications	Review configurations of MWD's SharePoint apps and access security controls.	200		200	#REF!	#REF!	ITG	2	2	2	4	2	12		
125	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	#REF!	#REF!	CFO	2	2	3	2	2	11	2008	
126	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	#REF!	#REF!	BTG	3	2	2	2	2	11	2017	Stores Inventory 2017, 2014, 2008
127	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	#REF!	#REF!	BTG	2	1	3	3	2	11	2012	Computer Software Accounting and Cost Analysis (2012)
128	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	#REF!	#REF!	CFO	4	2	2	1	2	11	2009	

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129	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	#REF!	#REF!	CFO	2	2	2	3	2	11		
130	7611	Email system - Exchange/Outlook	Review MWD's Exchange Server and Outlook configurations, email administration, and security controls.	200		200	#REF!	#REF!	ITG	2	3	2	3	1	11		
131	7706	Intrusion Prevention System	Review security configuration over the IPS and verify effectiveness of identifying suspicious malware, intrusion, and other security violations.	200		200	#REF!	#REF!	ITG	1	2	3	3	2	11		
132	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	#REF!	#REF!	ITG/WSO	2	2	3	3	1	11		
133	7002	SDLC - Oracle Financial Upgrades	Monitor development controls for the Oracle Financial Upgrades.	20		20	#REF!	#REF!	ITG/CFO	3	3	1	3	1	11		
134	7005	SDLC - PeopleSoft Upgrades	Monitor development controls for the PeopleSoft Upgrades.	20		20	#REF!	#REF!	ITG/HR	2	3	2	3	1	11		
135	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	#REF!	#REF!	CFO	3	2	1	1	3	10	2010	Other Income, Expense, and Receivables (2010).
136	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	#REF!	#REF!	WSO	2	2	3	2	1	10	2011	Proposition 13 Conjunctive Use Programs (2011)
137	7506	Contract Management System (CMS)	Review application controls for the Contract Management System. The interface includes Oracle Procurement System.	200		200	#REF!	#REF!	ITG	1	2	4	2	1	10		
138	7608	Enterprise Unix Hosts & Servers	Review server configurations and security controls over HP-UX, Solaris, and other UNIX servers.	200		200	#REF!	#REF!	ITG	2	2	2	3	1	10		
139	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	#REF!	#REF!	ITG	1	2	2	4	1	10		
140	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	#REF!	#REF!	ITG/WSO	1	1	3	3	1	9		

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.		FY Ended	
141	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	#REF!	#REF!	ITG	1	1	2	3	2	9		
142	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	#REF!	#REF!	ITG/CFO	2	2	2	2	1	9		
143	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	#REF!	#REF!	ITG/WSO	1	1	2	3	2	9		
144	7401	GIS Application/Google Earth	Review application controls over the GIS/Google Earth applications.	200		200	#REF!	#REF!	ITG	2	2	1	3	1	9		
145	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	#REF!	#REF!	ITG	1	1	2	3	2	9		
146	7602	IT Data Center (Server Management)	Review IT server maintenance, configuration, UPS, disaster recovery, security controls, and other IT general controls.	200		200	#REF!	#REF!	ITG	1	1	1	4	2	9		
147	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	#REF!	#REF!	ITG	2	2	1	3	1	9		
148	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	#REF!	#REF!	ITG	2	2	2	2	1	9		
149	7601	Oracle Database Management Systems	Review the database and security configurations for the Oracle Database Management System.	200		200	#REF!	#REF!	ITG	2	2	1	3	1	9		
150	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	#REF!	#REF!	CFO	3	1	1	2	1	8		
151	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	#REF!	#REF!	ITG	2	1	2	2	1	8		
152	7707	Network Firewall Configurations	Review security configurations over the Firewall and effectiveness of access rules for the data packets.	200		200	#REF!	#REF!	ITG	2	1	2	2	1	8		
153	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	#REF!	#REF!	ITG	2	1	1	3	1	8		

FY2018/19 Audit Universe

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.		FY Ended	
154	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	#REF!	#REF!	ITG/CFO	2	1	1	3	1	8		
155	7740	Windows Operation System/Server Security	Review server configurations and security controls over Windows Operating Systems and Windows Servers.	200		200	#REF!	#REF!	ITG	1	1	1	3	2	8		

Jobs above the highlighted area are within budgeted hours for the Audit Department for the Fiscal Year.

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