



OFFICE OF THE CITY AUDITOR COLORADO SPRINGS, COLORADO

Denny L. Nester, City Auditor
MBA CPA CIA CFE CGFM CGAP

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15-15 Colorado Springs Utilities Financial and Human Resource Software Audit

April 2015

Purpose

The purpose of this audit was to assess the application and general controls utilized by Colorado Springs Utilities to ensure that their primary financial and human resource software was adequately protected and the information maintained in the system was reliable.

Application controls are classified as:

...those controls that pertain to the scope of individual business processes or application systems, including data edits, separation of business functions, balancing of processing totals, transaction logging, and error reporting.¹

General controls are classified as:

...[those controls that] apply to all systems components, processes, and data for a given organization or systems environment. The objective of these controls are to ensure the appropriate development and implementation of applications.¹

¹Institute of Internal Auditors, Global Technology Audit Guide 8: Auditing Application Controls, 2007

Highlights

Based on our review, we concluded the internal control environment related to the use of the primary financial and human resource software was adequate and effective. Even so, we observed one (1) issue that was discussed with Colorado Springs Utilities' Information Technology management. Information Technology management have agreed to address the issue. We will follow up on management's actions in future reports.

We are not including details concerning any potential vulnerabilities (or strengths) related to the security of those Colorado Springs Utilities facilities/functions. Disclosure of this information to the public would be contrary to the public interest in improving or maintaining secure information technology systems for Colorado Springs Utilities. The details of this audit are not required to be released to the public per C.R.S. § 24-72-204(2)(a)(VIII)(A).

Management Response

Management was in agreement with our recommendation. A plan of action was developed to address the recommendation.

This audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing, a part of the Professional Practices Framework promulgated by the Institute of Internal Auditors.