



OFFICE OF THE CITY AUDITOR COLORADO SPRINGS, COLORADO

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21-19 2021 Annual Follow-up

September 2021

Purpose

The purpose of the annual follow-up is to determine whether management took appropriate and timely actions based upon their response to audit recommendations. Our scope includes audit report recommendations issued during 2020 along with open recommendations from prior periods.

Highlights

Based on our review, we conclude that 76.5% of the 2020 audit report recommendations or prior period open recommendations were implemented or adequately addressed by management. The remaining recommendations were either open (17.6%), to be followed up next year, or management accepted the risk associated with the current status (5.9%). Page two of this report presents the detailed results of our 2021 Annual Follow-up.

The Office of the City Auditor published 32 reports in 2020. Twenty-three reports published in 2020 contained no audit issues for follow-up. Recommendations made in 2020 and recommendations carried over from prior years are summarized on page two of this report showing the implementation status. Recommendations may be in progress or open due to valid operational and timing reasons.

To comply with audit standards, "The Chief Audit Executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action." The City Auditor developed this follow-up process and reports annually on the results of the process.

We reviewed 34 recommendations made by our office to determine whether management had taken action as indicated in their response to recommendations. We found:

- 26 Management responses (76.5%) were accomplished or management's actions adequately addressed the risk identified during our original audit. No further follow-up will be performed
- 6 Open responses (17.6%) were noted and will be reviewed in the 2022 Annual Audit Follow-up
- 2 Management responses (5.9%) were considered acceptance of risk by management

We would like to thank the City, Utilities, and Airport staff who assisted us in the audit.

21-19 2021 Annual Follow-up

Implementation Status of Management Actions

Report Number	Report Title	Implemented	Open	Risk Accepted	Comments
City of Colorado Springs					
17-23	Security of Fire Department Electronic Information		2	1	*IT Audit
19-24	Information Technology Security	1			
19-26	Sand Creek Police Substation Construction	1			
20-04	Police Department Evidence Inventory Capacity	4			
20-14	Cost of Responding to Homelessness			1	
Colorado Springs Airport					
18-13	Airport Invoicing Application	2			
20-17	Commercial Aeronautical Zone	1			
20-22	Airport On-site Rental Car Concessionaire Compliance	2			
Colorado Springs Utilities					
18-07	Real Estate Services	1			
18-31	Disaster Recovery and Business Continuity		1		*IT Audit
19-13	Network and Network Devices	1			
19-23	Third Party Vendor Data Risk	2			
20-01	Ethics Policies and Practices	3			
20-08	Disbursements	2			
20-20	Advanced Meter Infrastructure Program	4			
20-23	Reliability Program	1			
20-31	Mobile Device Administration		2		In Progress
City of Colorado Springs and Colorado Springs Utilities					
18-05	Banning Lewis Ranch	1	1		In Progress
Totals		26	6	2	
Percentage of Total Recommendations		76.5%	17.6%	5.9%	
*Details of Information Technology audits are not reported due to security risks.					

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.