CITY OF
PASADENA

Annual Citywide Risk Assessment and Internal Audit Plan

Fiscal Year 2022/2023

October 2021

Executive Summary

Professional auditing standards and the City of Pasadena (City) Internal Audit Framework requires Internal Audit to assess risks challenging the City and to communicate its risk assessment activities, audit plans and resource requirements to the City of Pasadena Finance/Audit Committee.

This report describes how Internal Audit analyzed the City's risk environment, prioritized audit areas, and prepared the annual Audit Plan. The contents of this report are based on these premises:

☐ Risk, control and governance largely determine the City's ability to achieve its objectives.

☐ City management is responsible for managing risk by implementing internal controls and providing reasonable assurance that they are operating as intended.

☐ Internal Audit is responsible for assessing risk by analyzing conditions that can impair the City's ability to achieve its objectives.

☐ Internal Audit is responsible for developing audit plans to review controls that City management has implemented to address risks.
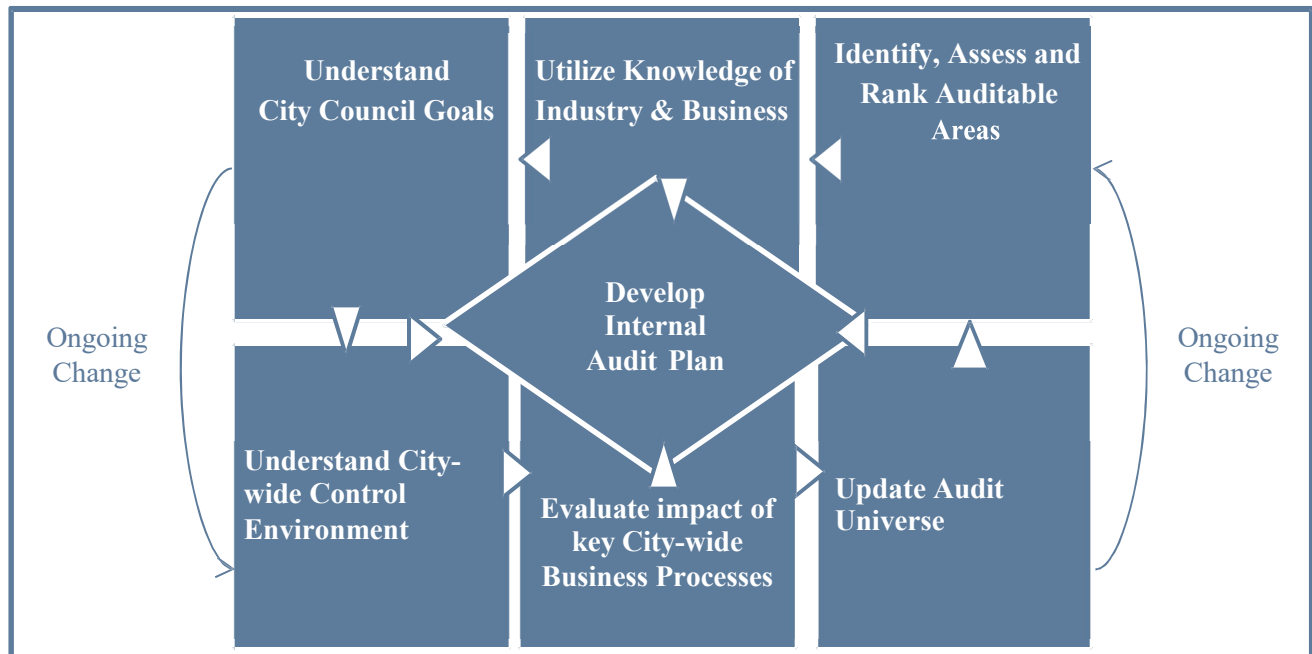
In collaboration with City management, Internal Audit established an audit universe of auditable areas for the City and performed a high-level risk assessment of each. There are many activities performed by management and staff that are designed to control risk and reduce the likelihood that a negative event will occur. The risk remaining despite those controls is called residual risk. It is important to note that the risk assessment process does not attempt to measure residual risk. Instead, the goal of this process is to assess the inherent risk in each of the City's auditable areas.

The strategy for developing the proposed Audit Plan is based on the assumption that a large part of the overall risk of an auditable area is attributable to the risks of the business processes it utilizes. As part of this year's risk assessment, the Internal Audit division again reviewed the 10 key citywide business processes (listed in Appendix B) and reassessed each City department for the level of risk it introduces to that business process in the operating environment.

During the audits scheduled as a result of this risk assessment process, the Internal Auditor will determine how existing controls within the City's auditable areas mitigate risk. The audit scope will be updated during the planning phase of each audit, based on the assessment of the risk remaining within the area, after considering the effects of existing controls.

Approach

The following diagram illustrates the citywide risk assessment process, the results of the risk assessment provide information that helps to create the annual Internal Audit Plan. There are six interrelated steps used to collect data for the annual citywide risk assessment.

Understand City Council Goals	**Utilize Knowledge of Industry & Business**	**Identify, Assess and Rank Auditable Areas**
Ongoing Change	**Develop Internal Audit Plan**	Ongoing Change
Understand City-wide Control Environment	**Evaluate impact of key City-wide Business Processes**	**Update Audit Universe**

1. Understand City's Strategic Goals

The first step to completing a Risk Assessment is to understand the City Council's strategic goals. Since risk is defined as any issue (positive or negative) that may impact the City's ability to achieve its strategic goals, identifying the City's key goals is a prerequisite to identifying risk. The City Council adopted goals are to:

- ☐ Ensure public safety
- ☐ Support and promote the quality of life and local economy
- ☐ Maintain fiscal responsibility and stability
- ☐ Improve, maintain and enhance public facilities and infrastructure
- ☐ Increase conservation and sustainability
- ☐ Improve mobility and accessibility throughout the city

2. Understand Citywide Control Environment

The control environment is the foundation of an effective system of internal control. The control environment provides discipline and structure to achieve a system of internal controls. The control environment usually includes the following elements, 1) integrity and ethical values, 2) management philosophy and operating style, 3) organizational structure, 4) assignment of

authority and responsibility, 5) City policies and practices and 6) competence of personnel.[1] This step incorporates reviewing current City policies and practices, prior audit results, MGO Fraud Risk Assessment results, management survey results and Audit Committee survey results. Because implementing the KPMG LLP, the Task Force on Financial Administration and Internal Controls, and Management Partners' reports related to the alleged embezzlement findings and recommendations are considered a high priority in the City, these reports were reviewed again. Audits were included in this year's proposed audit plan to address recommendations from these reports.

In addition, it includes interviewing senior management, reviewing prior City Council reports and actions, and analyzing fraud hotline complaints. The purpose of this step is to assess among other things, the City's Control Environment and the risk appetite. The Control Environment, often referred to as "Tone at the Top", is considered the foundation for all other components of internal control. The Committee of Sponsoring Organizations (COSO) defines risk appetite as the amount of risk, on a broad level, an organization is willing to accept in pursuit of its strategic goals. Both of these concepts are important to assess to help identify areas to include in the audit plan.

3. Utilize Knowledge of Industry and Business
The purpose of this step is to gain an understanding of emerging risks and issues related to the City's strategic goals and operations. This step involves identifying issues affecting local city governments, analyzing recent fraud occurrences, discussions with other government auditors and reviewing white papers on emerging issues.

4: Identify Key Citywide Business Processes and their Impact on Auditable Areas
A key citywide business process, in the context of the Risk Assessment, is a set of activities designed to provide critical support to auditable areas. Many business processes involve actions performed by multiple areas in order to achieve a common goal. In the key Citywide process of contract management, for example, the auditable area seeking a contract service would draft the scope of work, City Attorney's Office would prepare/approve the contract language and terms, and the Purchasing division would provide oversight ensuring compliance with all procurement related policies, procedures, and laws. The primary objectives of these activities are to ensure that contracted services are efficiently and effectively utilized and related risks are properly managed.

These business processes, their objectives, and their inherent risks were determined through discussions with City personnel, management input, other information gathered, and the Internal Auditor's own experience working with local government entities. The risks associated with

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[1] International Professional Practices Framework "Auditing the Control Environment" April 2011

each business process were used to evaluate the departments that are primarily involved in those business processes. The departments' final risk scores include the risks from these business processes

A complete list of these key business processes is included in Appendix B. The key business processes included in Appendix B are listed in alphabetic order rather than priority order or by level of associated risk. The risks listed with each business process do not represent actual events but are a listing of potential risks normally associated with those key processes. Management is responsible for putting in place processes and internal controls to mitigate these risks to an appropriate level.

5: Identify, Assess, and Rank Auditable Areas - Complete Citywide Risk Assessment

Institute of Internal Auditors (IIA) International Professional Practices Framework (Standards) requires that "The internal audit activity's plan of engagements must be based on a documented risk assessment, undertaken at least annually. The input of senior management and the board must be considered in this process."

The Citywide Risk Assessment is process to identify and assess potential events or situations that may prevent the City from achievement of its strategic goals and objectives. The Citywide risk assessment evaluates risk in four areas:

- Strategic;
- Operational;
- Compliance; and
- Financial.

The Citywide Risk Assessment started by identifying the audit universe, or list of auditable areas, to guide and define the parameters for the Risk Assessment. For purposes of this year's Risk Assessment, the auditable areas included were all departments reporting to the Office of the City Manager. The areas not included in this assessment and proposed audit plan are the following, except when these departments or entities use the City's financial system or any other processes that fall under the purview of the City Manager's Office, such as use of purchasing cards:

- City Council;
- City Clerk;
- City Attorney; (except in the areas of procurement and contracts, grants and employment management)
- Rose Bowl Operating Company;
- Pasadena Center Operating Company;
- Pasadena Community Access Corporation, and
- Successor Agency to the PCDC

Risk is typically assessed and scored along two dimensions: the likelihood, or probability, that a given adverse event will occur; and the impact of the event on strategic objectives, operations, compliance requirements, and financial reporting if the event does occur. Using department metrics, surveys to management and the Audit Committee, issues identified in audit reports, and financial data and reports, an impact and probability score were multiplied to map the risk for each auditable area.

Impact is calculated using several factors including:
- ☐ financial materiality;
- ☐ degree of regulatory compliance;
- ☐ operational and strategic impact to City's objectives;
- ☐ number of key IT systems; and
- ☐ fraud risk.

Probability is calculated using several factors including:
- ☐ complexity of process;
- ☐ volume of transactions;
- ☐ known issues;
- ☐ changes in personnel or processes; and
- ☐ degree of monitoring/oversight.

Risk scores are summarized by department and mapped on a Heat Map, which is divided into 4 quadrants:
- ☐ I - Low Probability, Low Impact;
- ☐ II - Low Probability, High Impact;
- ☐ III - High Probability, Low Impact; and
- ☐ IV - High Probability, High Impact.

It is important to note that a high risk score does not mean that a department is ineffectively managed, that sufficient controls are not already in place, or that the function is not performing properly. A high risk score indicates that a negative event in that area would be particularly damaging or more likely to occur in the absence of effective controls. Therefore, for example, departments mapped in Quadrant IV on the Heat Map are considered mission critical; provide substantial support for many City functional areas; reflect a high public need; or consume significant financial resources.

The goal is not to move auditable areas from one quadrant to another, ie. from Quadrant IV to Quadrant I. Auditable areas do shift sometimes as new issues emerge, new systems are brought online, or when significant processes or management changes occur. Therefore, an auditable area whose risks have a high probability of occurring and has high impact on City operations usually does not shift to an area of low probability or low impact. The purpose of a heat map is

to highlight areas that have significant risk to the City in order to identify and develop a risk-based audit plan to evaluate the effectiveness and efficiencies of the internal controls and business processes that management has put in place to mitigate these risks. The FY 2022/2023 Citywide Risk Assessment Heat Map is included in Appendix A.

For FY 2022/2023, there were seven departments whose total risk scores increased this fiscal year. These departments include:

1. City Manager's Office
2. Human Resources
3. Public Works
4. Fire
5. Planning
6. Police
7. Water & Power

The City Manager's Office, Human Resources, Public Works, Fire, Planning and Police risk scores increased because of recent changes in key executive positions. Planning and Water and Powers risk scores also increased to reflect the risk associated with implementation of new software systems that collect revenue for the City.

6: Develop the Audit Plan

Institute of Internal Auditors (IIA) International Professional Practices Framework (Standards) requires that "The Chief Audit Executive must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization's goals."

The proposed audit plan covers FY 2022/2023. The methodology used to identify audits for the audit plan is as follows:

1. Audits and reviews that are in process from the prior fiscal year;
2. Audits were included for the department's whose risk scores increased this fiscal year; and
3. Departments in Quadrant IV of the heat map were also reviewed based on the City's risk appetite and overall impact on City operations, audits were included to address areas of potential concerns and/or high inherent risks
4. Audits that represent emerging risks or in departments/areas of risk in the City that have never been formally reviewed.

In developing the audit plan, the hours included for each audit are an estimate. Quarterly, the plan will be reassessed and adjusted to account for unanticipated requests and progress on current audits. Occasionally, the City Manager will direct Internal Audit division to review an emerging issue, these projects will be added to the proposed Audit Plan and the Audit Committee will be briefed quarterly on the status of work completed to the Audit Plan and any adjustments

that need to be made to hours and anticipated completion dates. The proposed audit plan is included in Appendix C.

Because the Risk Assessment is an iterative process, the audit universe is re-assessed and updated as part of the risk assessment process and as audits are being completed.

Appendix A: Risk Ranking of City Departments

Citywide Risk Heat Map
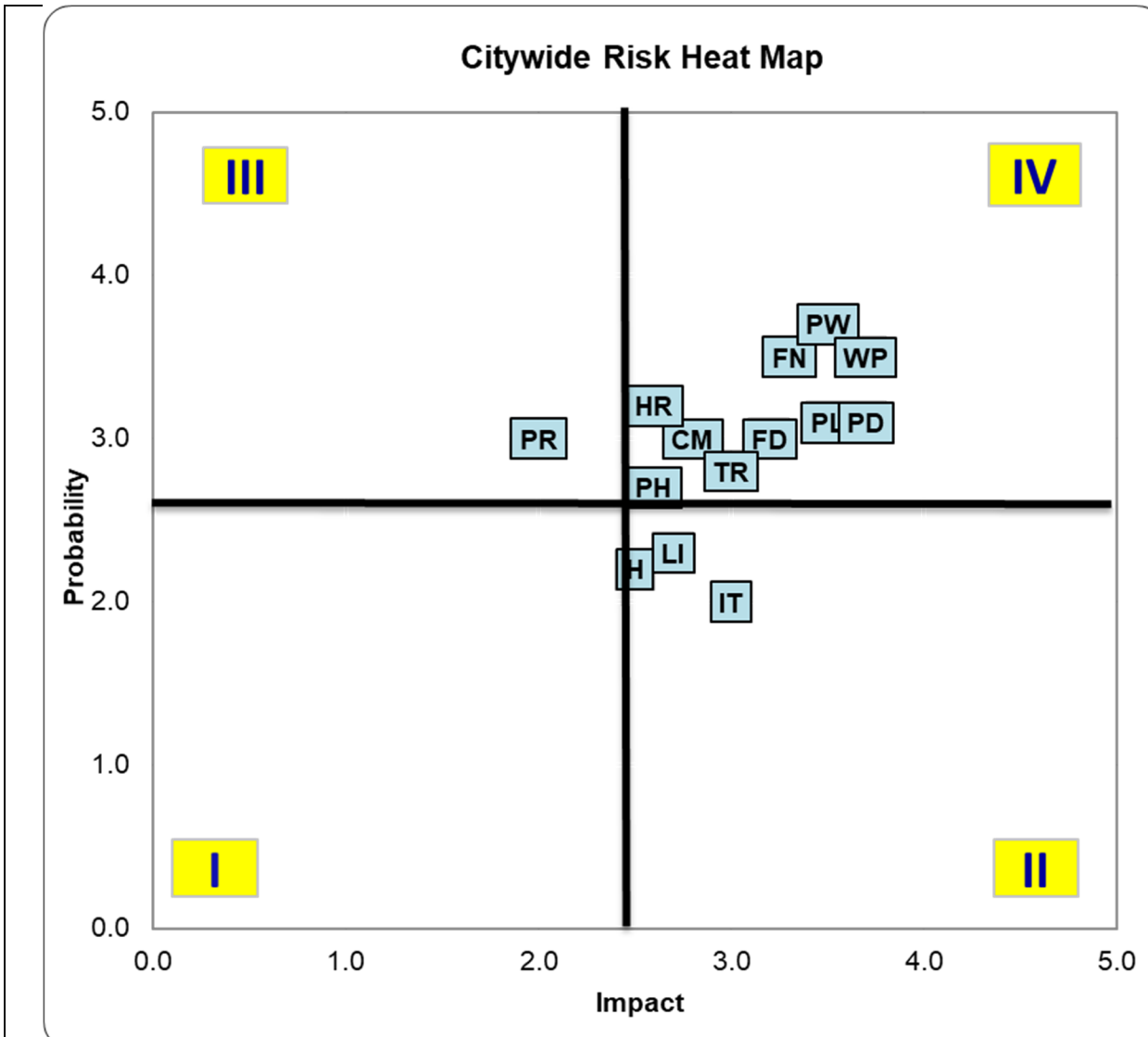
LEGEND	
CM	City Manager
FN	Finance
FD	Fire
H	Housing
HR	Human Resources
IT	Information Technology
LI	Library & Information Services
PR	Parks, Recreation & Community Services
PL	Planning & Community Development
PD	Police
PH	Public Health
PW	Public Works
TR	Transportation
WP	Water & Power

October 2021

1. BENEFITS ADMINISTRATION

Objective: To ensure that employee benefit programs are managed in accordance with laws, regulations, and contract terms.

Potential Risks:
- [ ] Under/over payroll withholding and/or City incorrect contribution for benefits programs are not discovered in a timely manner
- [ ] Self-insured plans are over/under funded
- [ ] Compliance and financial reports are not prepared accurately
- [ ] Benefits payments are made for services not received
- [ ] Plan provisions are not consistent with legal requirements
- [ ] Benefits paid to ineligible employees or dependents
- [ ] Outdated technology increasing risk and inefficiency
- [ ] Untimely managing and processing life event changes
- [ ] Non-compliant initial Consolidated Omnibus Budget Reconciliation Act (COBRA) participant notification
- [ ] Payments to benefits' providers may not be made in a timely manner, causing promised benefits to be interrupted or cancelled
- [ ] Errors in qualified COBRA beneficiary tracking

Primary Auditable Area:
- [ ] Human Resources - Employee Benefits/Health Insurance

2. BUDGET

Objective: To ensure that a budget system is managed and maintained that facilitates allocation and use of resources in line with the City Council's priorities

Potential Risks:
- [ ] Unapproved expenditures
- [ ] Unmet critical needs
- [ ] Budget assumptions and methodologies are not scrutinized
- [ ] Appropriate budget monitoring is not performed (variance analysis etc.)
- [ ] Baseline budget assumptions are not revisited periodically
- [ ] Over/under budgeted expenditure/revenue
- [ ] Adequate reserves may not be available or budget cushion may not be adequate in the case that budget assumptions are significantly incorrect or unexpected events occur that requires deviation from the budget plan
- [ ] Complexity of the budget process, the budget itself and/or various areas of the budget may overwhelm the controls and processes of City departments and finance function

□ Budget may not consider all potential sources of revenue available to the City in any given year

Primary Auditable Area:

□ Finance (Operating Budget)
□ Public Works (Capital Budget)

3. CASH MANAGEMENT/INVESTMENTS

Objective: To ensure that investments are identified, accounted for, invested, and reported in accordance with the City needs and all applicable laws, regulations, and policies.

Potential Risks:

□ Optimum liquidity may not be maintained resulting in unmet cash need
□ Excessive risk of losing principle
□ Violation of state investment law
□ Risk not appropriately compensated for
□ Excessive investment expense
□ Execution of unauthorized transactions
□ Missed investment opportunities
□ Outdated investment policies resulting in loss of reasonable returns
□ Certain investments may be too complex to properly evaluate and may be subject to fraud risks by investment managers or investment vehicles

Primary Auditable Area:

□ Finance - Treasury
□ Water & Power

4. EMPLOYEE MANAGEMENT

Objective: To facilitate employee recruitment, training, retention, compensation and ensure compliance with employment related laws and regulations.

Potential Risks:
□ Best qualified employees with required skillsets are not hired
□ Vacant positions or promotions are not timely filled
□ Safe working environment is not maintained resulting in potential liability to the City
□ Employees are over or under compensated resulting in increased cost or recruitment difficulty
□ Labor and employment laws are not complied with
□ Employees are not provided adequate training resulting in reduced productivity
□ Grievances are not properly handled

☐ Employee data is not maintained confidentially
☐ Job responsibilities may be overly complex, ill-defined, or may unnecessarily overlap responsibilities in other positions

Primary Auditable Area:
☐ Human Resources - Recruitment & Classification, Safety and Training
☐ Police – Live Scan

5. GENERAL ACCOUNTING

Objective: To ensure that internal and external financial reporting requirements are timely met and financial transactions are executed and recorded as authorized.

Potential Risks:
☐ All reportable transactions are not captured and reported timely
☐ Reporting standards are incorrectly interpreted and applied
☐ The system does not produce management reports that meet user needs
☐ Unauthorized transactions
☐ Fraud or embezzlement
☐ Erroneous reporting
☐ Comprehensive Annual Financial Report (CAFR) is not accurately and/or timely compiled to meet reporting requirements
☐ Significant deficiencies and/or material weaknesses have an adverse impact on accuracy and/or completeness of CAFR
☐ Tyler Munis (or parts of it) could be too complex and/or poorly designed, increasing the probability of inaccurate and/or non-complete financial information

Primary Auditable Area:
☐ Finance
☐ Information Technology

6. GRANTS

Objective: To ensure that the City identifies, applies for and manages grants that help meet its objectives. The grant life cycle, including cost/benefit analysis of grants being applied for and life cycle costs including maintenance and replacement are considered prior to applying for grants. The management review, approval, and oversight processes are effective.

Potential Risks:
☐ Grants that the City qualifies for and has a need for are not identified and applied for
☐ Unallowable or questioned costs
☐ Increased federal or state oversight

- [ ] Unable to demonstrate compliance with grant terms due to lack of policies, procedures and/or systems
- [ ] Grants accepted do not align with the City goals resulting in unanticipated results
- [ ] Grants are accepted without assessing the recipient entity's ability to cost effectively fulfill grant terms
- [ ] Co-mingling of grant funds in financial accounts
- [ ] Incorrect labor coding on grant funded projects
- [ ] Inability to produce timely grant compliance reports
- [ ] Grants are applied for that have unanticipated long-term life cycle costs
- [ ] Lost revenue from failure to identify all eligible costs
- [ ] Absence of performance reports on grant funded projects
- [ ] Overhead rate proposed on grant applications are not supported
- [ ] Inability to timely report accurate grant expenses to Grantee
- [ ] Indirect costs may not accurately or fairly allocate between various grants and non-grant departments
- [ ] Grants reimbursements could potentially be withheld or required to be returned because of poor management of grant billings and/or advance draws of grant funds
- [ ] Inadequate understanding of federal grant compliance requirements (OMB A-133) could negatively impact the City's ability to obtain new grants and/or require return or withholding of existing grant funding
- [ ] Inadequate management of subrecipients compliance to grant requirements could negatively impact the City's ability to obtain new grants and/or require return or withholding of existing grant funding

Primary Auditable Area:
- [ ] City Manager (Career Services)
- [ ] Finance
- [ ] Fire
- [ ] Housing
- [ ] Parks, Recreation, and Community Services
- [ ] Planning
- [ ] Police
- [ ] Public Health
- [ ] Public Works
- [ ] Transportation

7. INFORMATION TECHNOLOGY

Objective: To ensure that information technology (hardware and software) is acquired, implemented and used to best meet the needs of the City; and information produced is guarded against unauthorized access or use.

Potential Risks:
- Non-compliance with Information Technology (IT) related Federal, State, and local laws
- Business goals are not met due to lack of communication between process owners and IT service providers
- Outdated systems affecting productivity and increasing risk to business goals
- Privacy violations due to lack of or adherence to policies and procedures
- Risk to service continuity due to inadequate disaster recovery policies and procedures
- Waste and inefficiency due to lack of coordination between leveraging of existing and acquisition of new and emerging technologies
- System and software change management controls are absent or work ineffectively
- System conversions are not managed effectively possibly increasing project budget, increasing project schedule, and/or impacting user department's ability to meet City strategic objectives
- Timely changes of employee/vendor access to system does not occur
- Cybersecurity controls are not adequate to prevent unauthorized access or use of data
- Inadequate consideration or planning for estimated IT product or service life cycles, could result in poor or nonexistent capital replacement plans
- Inadequate understanding of critical business processes dependency on IT systems could negatively impact the City's ability to complete its strategic objectives

Primary Auditable Area:
- Information Technology
- Water and Power

8. PAYROLL

Objective: To ensure that payroll transactions are processed accurately and timely in compliance with relevant legal and regulatory requirements and timely and accurate information is provided to support management decision making and grant reporting requirements.

Potential Risks:
- Fictitious employees in the system
- Recurring errors due to heavy reliance on computer systems
- Incorrect changes in employee status, pay rates, withholding etc.
- Employee contract terms not entered correctly in the system
- Payments made for time not worked
- Inaccurate labor reports that are used for grant reimbursement claims
- Errors in interpreting State and Federal withholding requirements
- All compensations subject to withholding and reporting are not captured
- Time and labor data is not reviewed and approved by supervisors
- Overtime payments are incorrectly calculated

- ☐ Taxpayer identification is not correct
- ☐ Tyler Munis conversion impacts timely payment of payroll, inadequate controls and/or incorrect calculation of payroll
- ☐ Tax withholdings, voluntary employee withholdings and other payroll deductions are not timely remitted to appropriate entities
- ☐ Required tax compliance reporting is not timely and/or accurately prepared and issued

Primary Auditable Area:
- ☐ City departments' timekeeping systems
- ☐ Finance
- ☐ Human Resources
- ☐ Information Technology

9. PROCURE TO PAY

Objective: To ensure that all necessary goods and services are used strategically to best meet the City's goals and objectives and associated risks are properly managed.

Potential Risks:
- ☐ Higher costs and substandard services due to ineffective competitive bidding process
- ☐ Service delivery is not in accordance with contract terms due to lack of oversight
- ☐ City is not adequately protected from non-performance or other contractor activities
- ☐ Key aspects of the contract are not in place – contract drafting, negotiations, and approval, compliance monitoring and renewal process
- ☐ Increased exposure to liability due to inadequate vendor insurance
- ☐ Contested bid awards
- ☐ Overpayment or duplicate payment of vendor invoices
- ☐ Poorly managed knowledge transfer leading to loss of intellectual property
- ☐ Failure of the contract to meet needs resulting in scope creep, cost over-runs, and quality failures, or failure to properly close out contracts
- ☐ Vendors are not paid in a timely manner resulting in increased cost and/or lost discount opportunities
- ☐ City's scope of work may not be accurate or complete
- ☐ Approved Change Order work duplicates work in original contract scope
- ☐ PCards and Petty Cash payments are used to circumvent Purchasing controls
- ☐ Vendor file may not be accurate and/or complete or may contain invalid (fictitious) vendors
- ☐ Poor performance on contracted work because of inadequate screening of contractors and vendors qualifications and abilities
- ☐ Large projects may not be monitored or inadequately monitored to verify quality work in compliance with approved contract scope

□ Failure to verify vendors and contractors are eligible to work on federal or state grant funded work or are not in compliance of other laws and grant requirements could negatively impact the City's ability to obtain new grants and/or require return or withholding of existing grant funding

Primary Auditable Area:
- □ Finance - Accounts Payable
- □ City Project Managers
- □ Finance - Purchasing
- □ Puchasing Card Holders
- □ Petty Cash Funds

10. REVENUE

Objective: To ensure that all charges and fees allowed by law are assessed and collected in a timely manner.

Potential Risks:
- □ Missed opportunities for additional fees and charges
- □ All chargeable costs are not identified
- □ Unauthorized charges and fees are collected
- □ Collections are not recorded and reported correctly and timely
- □ Lower collection performance
- □ Adequate systems are not in place to facilitate the billing and collection function
- □ Adequate controls are not in place to reduce the risk of diverting collections
- □ Cash handling controls are ineffective to reduce potential theft
- □ Revenue may not be properly recorded and reported in accordance with government accounting standards
- □ Restricted revenues may not be accounted for in the appropriate fund
- □ Lack of monitoring of receivables can result in "lapping" and other fraudulent schemes

Primary Auditable Area:
- □ Finance
- □ Parks, Recreation, and Community Services
- □ Planning
- □ Transportation
- □ Water & Power

Appendix C: FY 2022/2023 Proposed Internal Audit Plan

FY 2021/2022 Proposed Projects

Title	Audit Objective	Area	Proposed Resources
1. Audit of High Risk Inventory	To determine if high risk inventory items such as controlled substances, weapons, and valuable assets are adequately managed in accordance with City policy and best practices.	Police Finance Fire Public Works Other departments - tbd	1,500
2. Audit of Accounts Payable Process	To evaluate the accounts payable process to determine that vendors are paid timely, duplicate invoices are not paid. Review Special Handling Request Forms to assess process, procedures and actual practices.	Finance and all other City Departments	To be Outsourced
3. IT Risk Assessment	To assess the information technology (IT) related risks within the levels of risk tolerance set by the City. IT risk addresses the ability to deliver the IT services that enable the City to perform its operations.	DoIT Water & Power	To be Outsourced
4. Follow up on Implementation of High Risk Audit Recommendations	Selectively follow up on department's implementation of high risk recommendations to ensure the underlying risk/issue has been successfully implemented	Prior audit report recommendations	1,000
5 Audit of Fleet Management Practices	Reviewing City policies and procedures and internal controls related to vehicle acquisition, reassignment, and disposal, monitoring of fuel consumption, and vehicle repair and maintenance.	Public Works Water & Power	1,500

Appendix C: FY 2022/2023 Proposed Internal Audit Plan

6. Payroll/VTI & Telestaff Audit	Review the internal controls and processes for the new payroll and timekeeping systems.	All City Departments	1,200 To be co-sourced
7. Building & Safety Inspections	Review policies and processes in place to ensure existing buildings & new construction are inspected in accordance with state and local requirements	Planning Fire Other Departments - tbd	1,500
8. Audit of Management of Minors & Vulnerable populations at City facilities	To verify that current City practices and policies are compliant with best practices to ensure that minors and other vulnerable populations are adequately protected at City facilities.	Library & Information Services Parks, Recreation & Community Services Police Other departments - tbd	1,500
9. Audit of Filling Key Vacancies & Citywide Succession Planning	To verify the effectiveness of City processes to recruit and fill key vacancies as well as succession planning in City departments	Human Resources All City Departments	1,800

Appendix C: FY 2022/2023 Proposed Internal Audit Plan

Consulting Activities

1. Fraud Hotline Monitoring, Maintenance, and Marketing	Continuous monitoring, response/referral, and maintenance of fraud allegations reported to the City's telephone hotline and online reporting database. Additionally, distribute materials to promote fraud hotline and awareness.	Citywide	Ongoing
2. System Implementation Advisory Reviews	Providing ad hoc internal control reviews/discussions of ongoing system implementation plans including Land Management System/EnerGov, - Water and Power Customer Information System (CIS), and other department systems that collect revenue or process financial transactions. Anticipate additional implementation projects during the year.	Citywide	Ongoing
3. Other Ongoing Consultation Activities	Providing ad hoc advisory services for management including internal control reviews, process reviews, formal training, and other value-added services.	Citywide	As needed/based on availability