



---

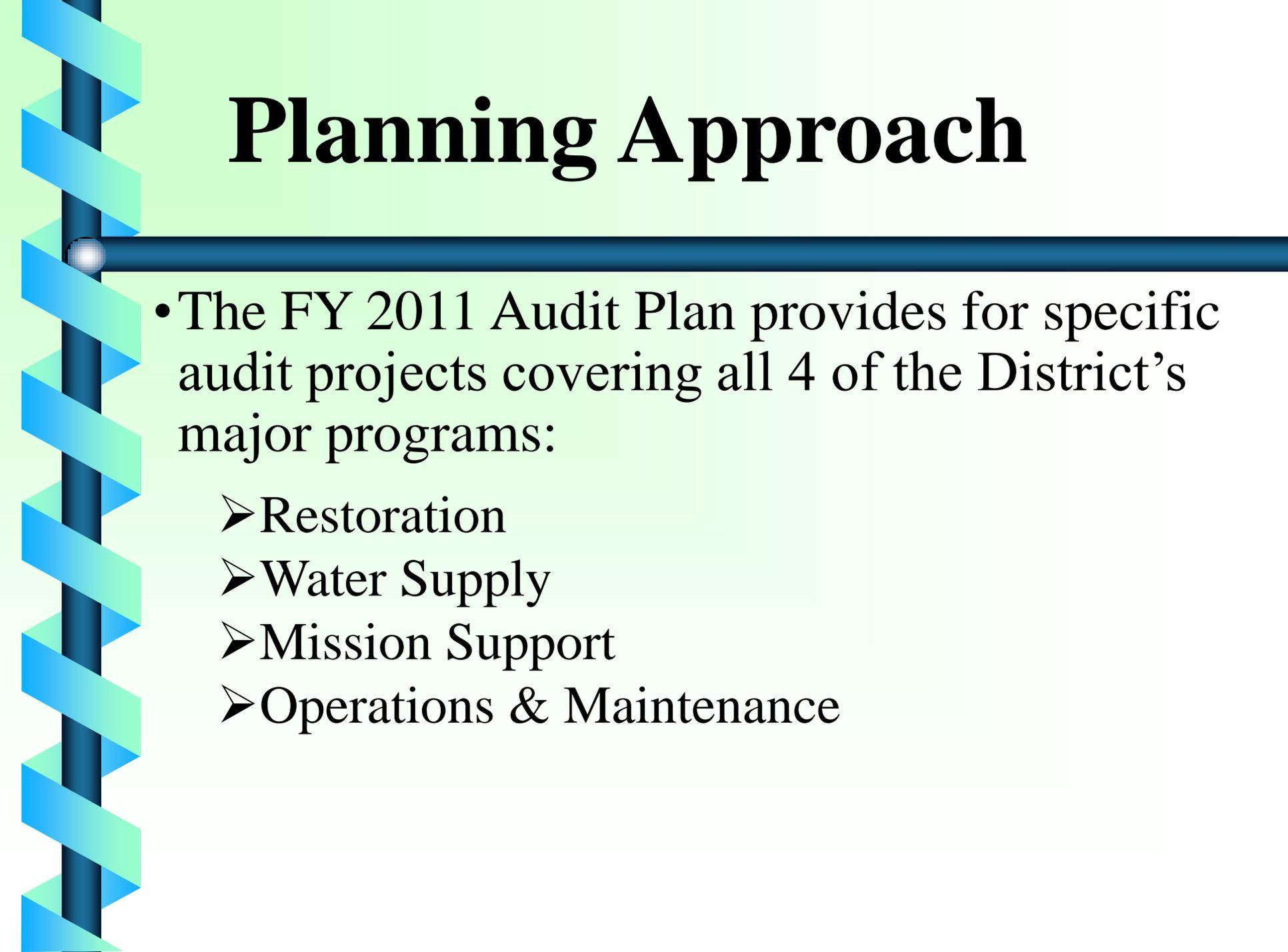
**Proposed  
FY 2011  
Audit Plan**



# Planning Approach

---

- Reviewing the Strategic Plan
- Reviewing FY 2011 Annual Work Plan
- Identifying those programs, activities and functions that we consider to present potential risk to the District
- Obtaining input from executive management and the Governing Board



# Planning Approach

- The FY 2011 Audit Plan provides for specific audit projects covering all 4 of the District's major programs:
  - Restoration
  - Water Supply
  - Mission Support
  - Operations & Maintenance

# Proposed Audit Projects 2011

# Programs

**Audit Projects**

- Audit of Construction Management Procedures
- Monitoring of U.S. Sugar Lease Provisions
- Audit of Surplus Land Identification and Disposal
- Audit of Nubbin Slough STA Project
- Audit of Water Quality Program
- Audit of E-Permitting System
- Audit of Lake Belt Mitigation Fund
- Audit of IT Resource Approval Process
- Audit of Personal Computer Lease Contract
- Search for Affiliated SBE Companies
- Audit of IT Disaster Recovery Plan
- Review of Cost Savings From In-Sourcing

**Restoration**

**O&M**

**Water Supply**

**Mission Support**

**All Programs**

**Recurring Audit Projects**

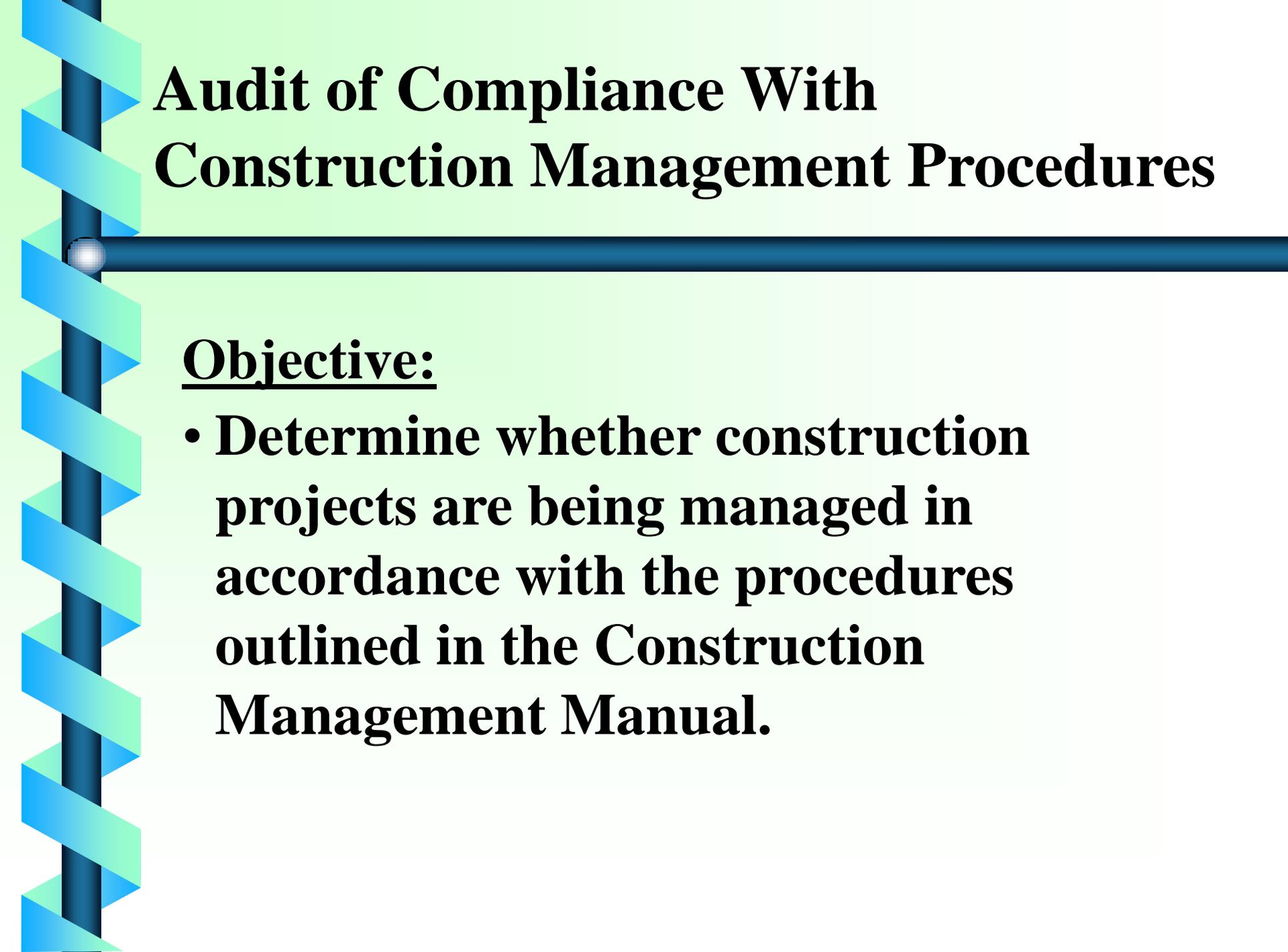
- Periodic Monitoring of In-Kind Credit Requests
- Periodic Monitoring of the SBE Program
- Periodic Monitoring of the GES Contracts
- Evaluation of Success Indicator Reporting
- Audit Follow-Up
- Investigate Whistle-Blower Complaints
- Special Audit Requests - Gov Board & Mgt

**Restoration**

**All Programs**

**Administrative Projects**

- Prepare Audit Plan for Fiscal Year 2011
- Prepare Inspector General Annual Report



# **Audit of Compliance With Construction Management Procedures**

## **Objective:**

- **Determine whether construction projects are being managed in accordance with the procedures outlined in the Construction Management Manual.**

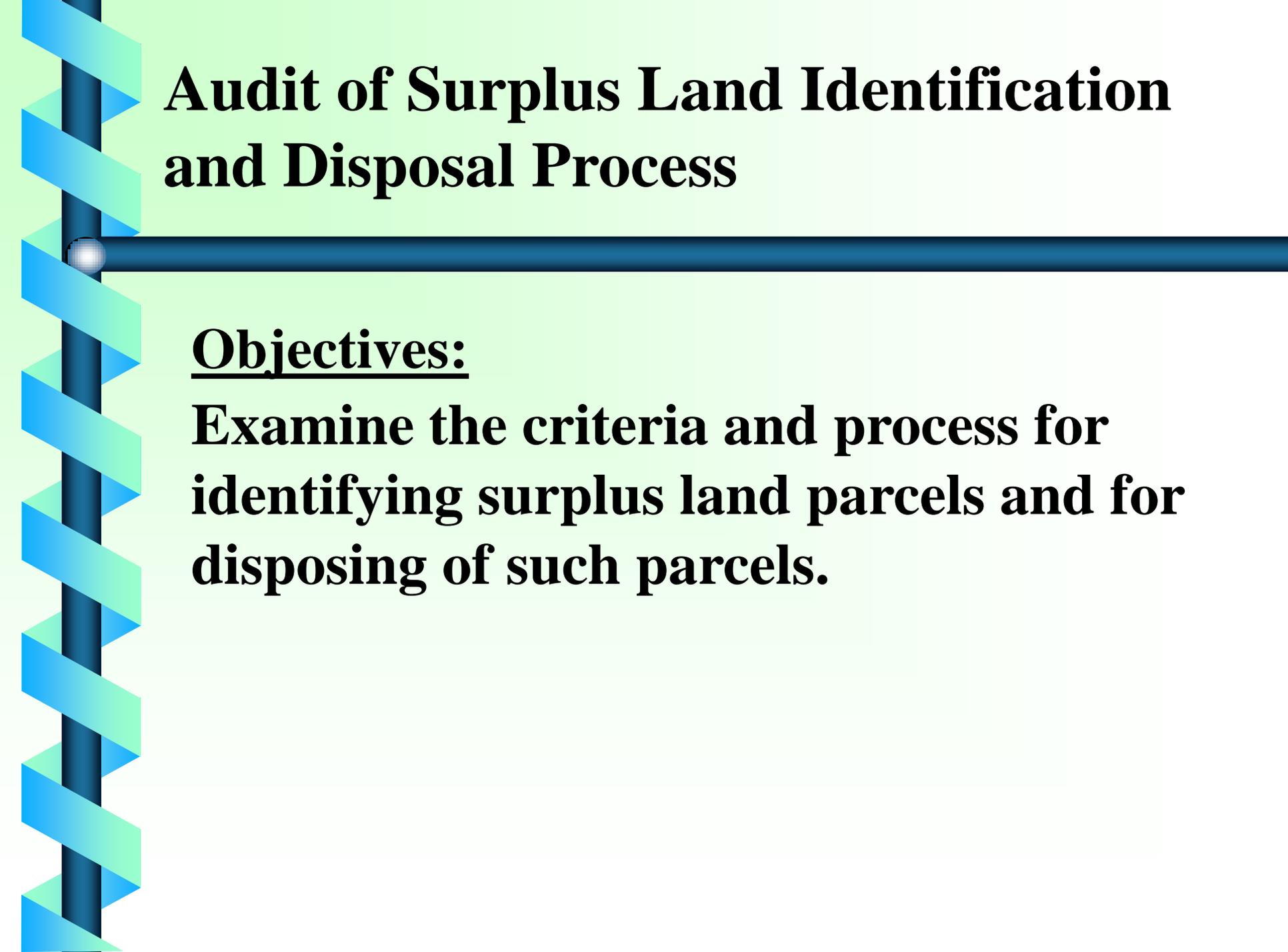


# Monitoring of U.S Sugar Lease Provisions

---

## Objectives:

- **Assist management with reviewing the process for monitoring the lease agreement.**
- **Determine whether lease provision are complied with.**



# **Audit of Surplus Land Identification and Disposal Process**

## **Objectives:**

**Examine the criteria and process for identifying surplus land parcels and for disposing of such parcels.**

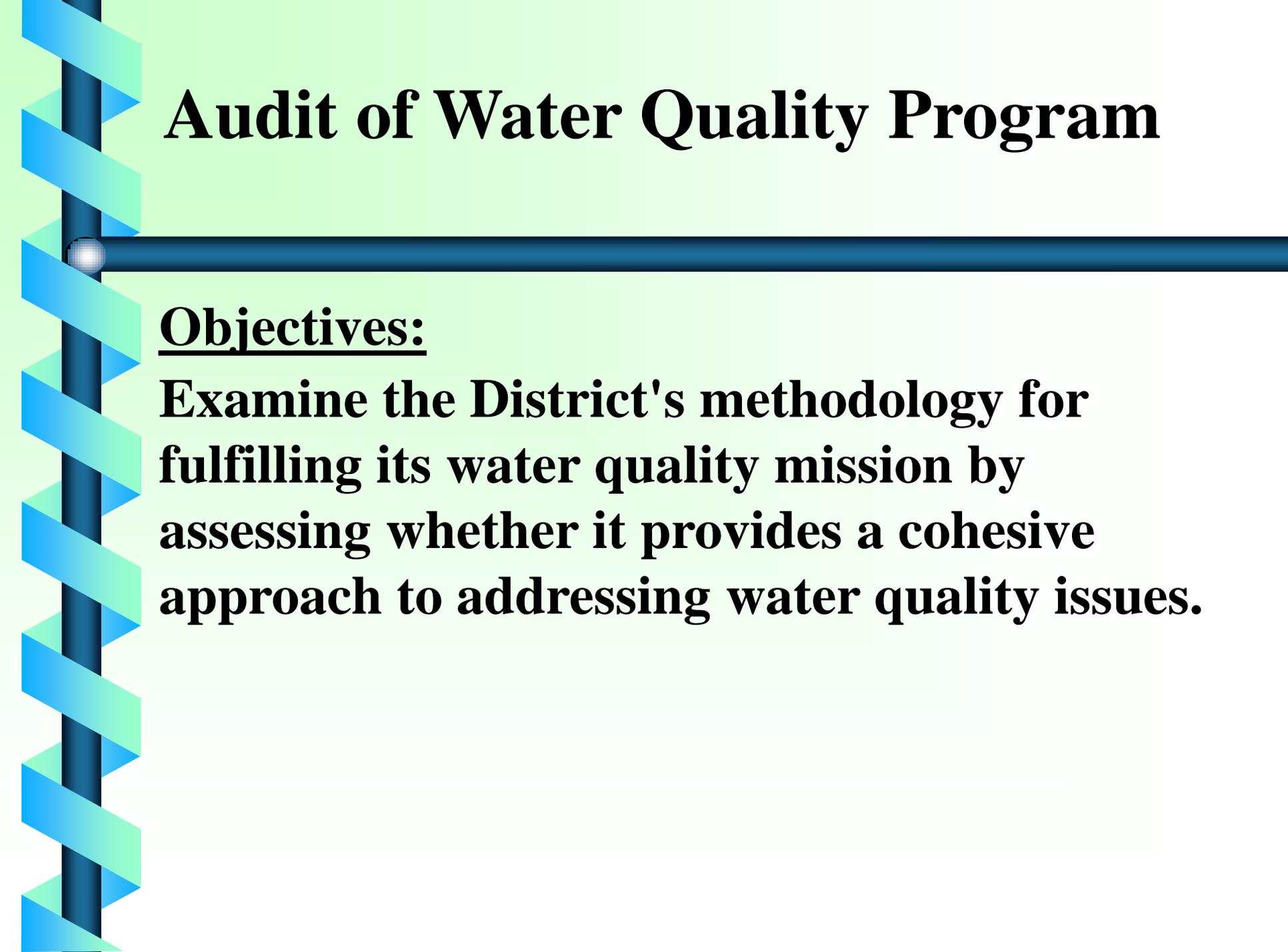


# **Audit of Nubbin Slough Stormwater Treatment Area (STA) Project**

---

## **Objectives:**

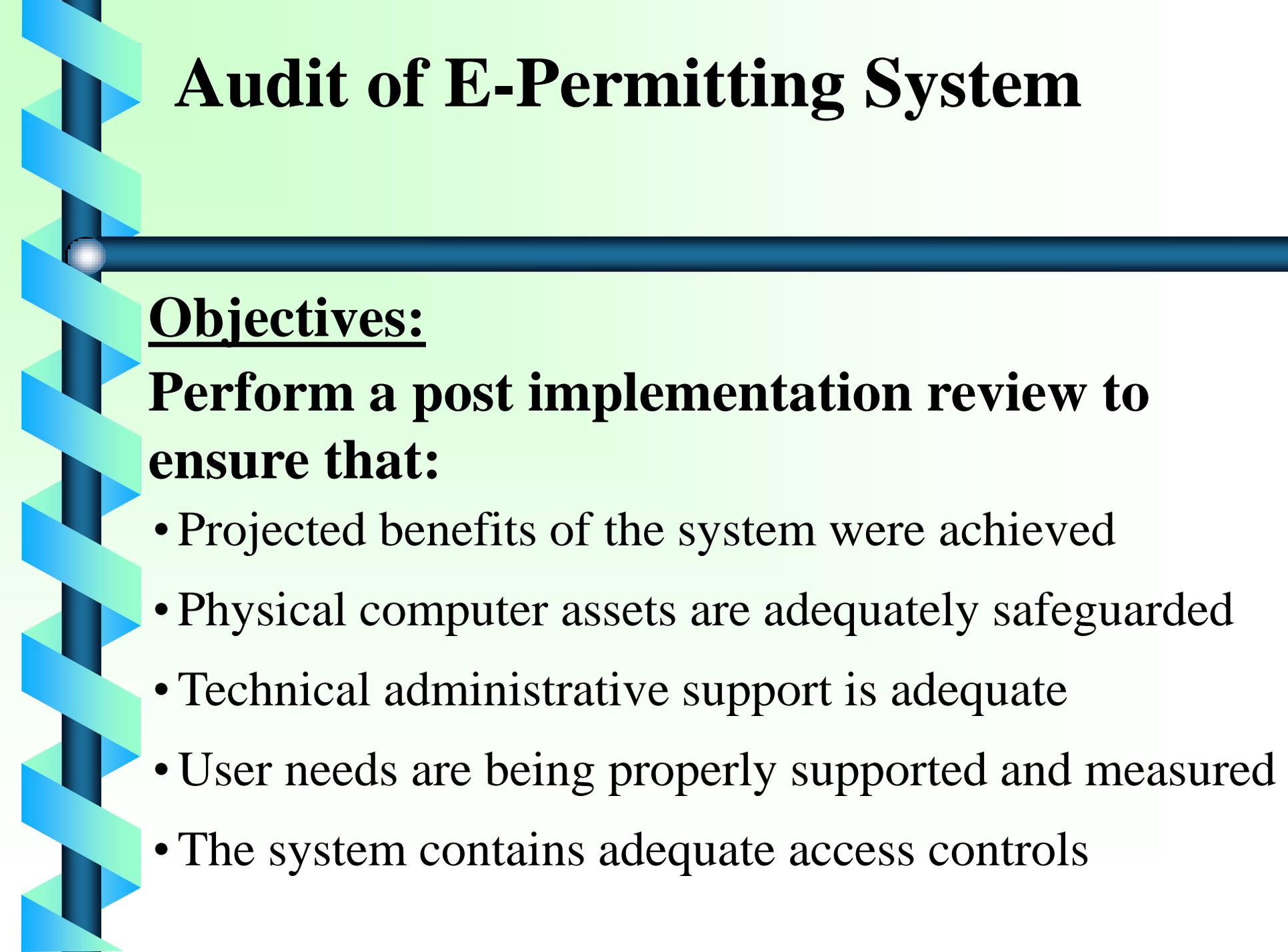
**Examine the purpose of the project and determine whether it is fulfilling its intended purpose and performing as anticipated.**



# Audit of Water Quality Program

## Objectives:

**Examine the District's methodology for fulfilling its water quality mission by assessing whether it provides a cohesive approach to addressing water quality issues.**



# Audit of E-Permitting System

## Objectives:

**Perform a post implementation review to ensure that:**

- Projected benefits of the system were achieved
- Physical computer assets are adequately safeguarded
- Technical administrative support is adequate
- User needs are being properly supported and measured
- The system contains adequate access controls



# **Audit of Lake Belt Mitigation Fund**

---

## **Objectives:**

**Review the process for deciding how the Lake Belt Mitigation Fund's resources are used in order to ensure that the funds are used as agreed.**



# **Audit of the Information Technology Resource Approval Process**

---

## **Objectives:**

**Review the process for information technology resource approval and determine how well District departments are complying with this requirement.**



# Audit of PC Lease Contract

---

## Objectives:

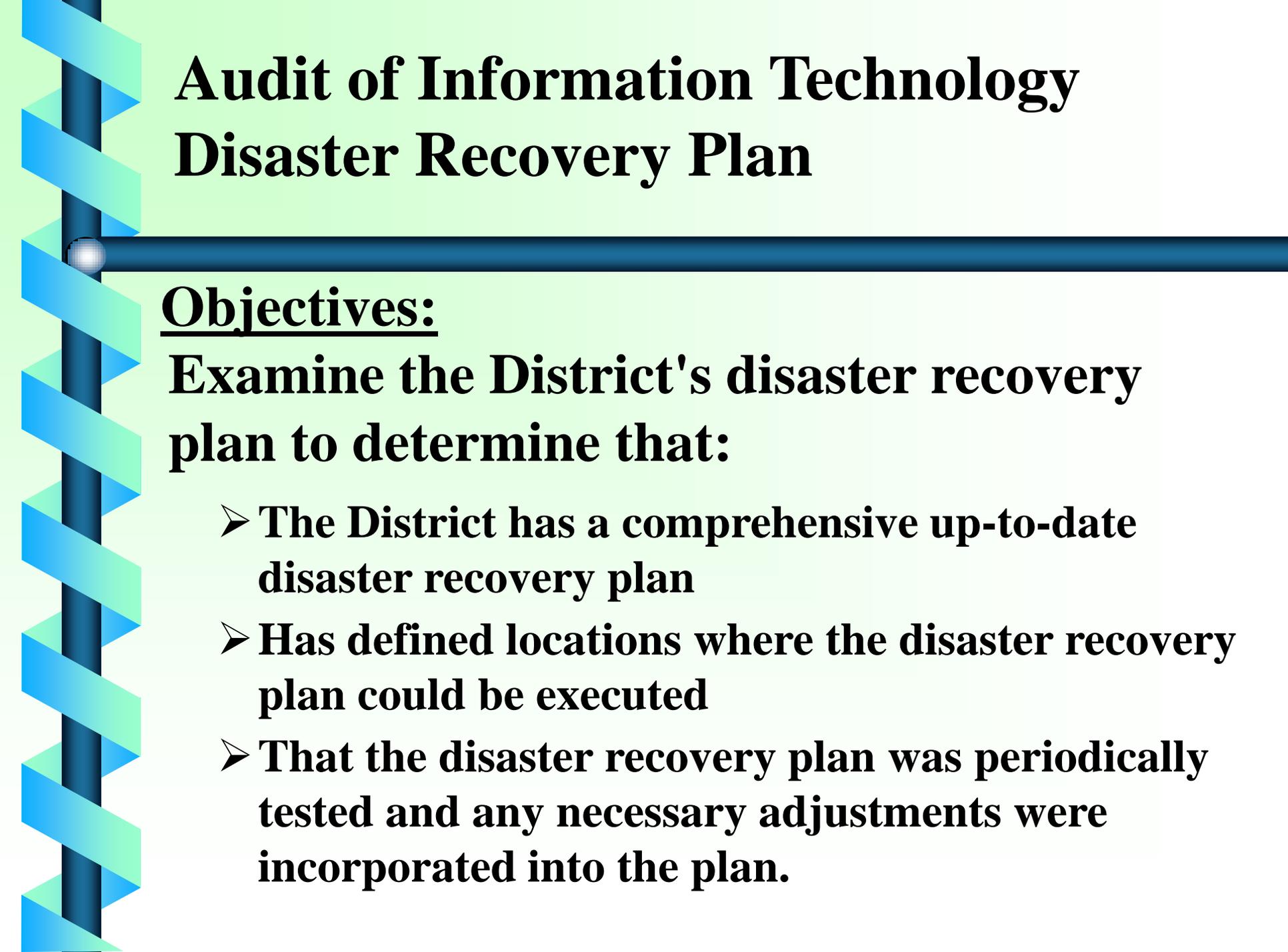
- **Assess whether leasing personal computer continues to be the best strategy for providing desktop computing to District staff.**
- **We will also assess whether the three year interval is still in the best interest of the District.**



# **Search for Affiliated Small Business Enterprise (SBE) Companies**

## **Objectives:**

**Perform a search for duplicates of various data fields in the SBE database, which may be an indication of possible company affiliations.**



# **Audit of Information Technology Disaster Recovery Plan**

## **Objectives:**

**Examine the District's disaster recovery plan to determine that:**

- **The District has a comprehensive up-to-date disaster recovery plan**
- **Has defined locations where the disaster recovery plan could be executed**
- **That the disaster recovery plan was periodically tested and any necessary adjustments were incorporated into the plan.**



# **Review of Cost Savings from In-Sourcing**

---

## **Objectives:**

**Analyze those instances where contract workers have been replaced with FTE's to assess how effectively the change has been working and determine the actual cost savings realized.**



# Recurring Audit Projects

---

- **Periodic Monitoring of In-Kind Credit Requests for Federal Cost Share Projects**
- **Periodic Monitoring of the SBE Program**
- **Periodic Monitoring of Professional Services Contracts**
  - **General Engineering & Professional Services (GEPS)**
  - **Science & Technology Services (STS)**
  - **Information Technology Services (ITS)**
- **Evaluation of Success Indicator Reporting**



# Other Audit Projects

---

- **Audit Follow-Up**
- **Investigate Whistle-Blower Complaints**
- **Audit Requests from Governing Board and District Management**
  - **Our Office periodically receives request for audits and investigations from the Governing Board and Executive Management on an as needed basis.**



# **Administrative Projects**

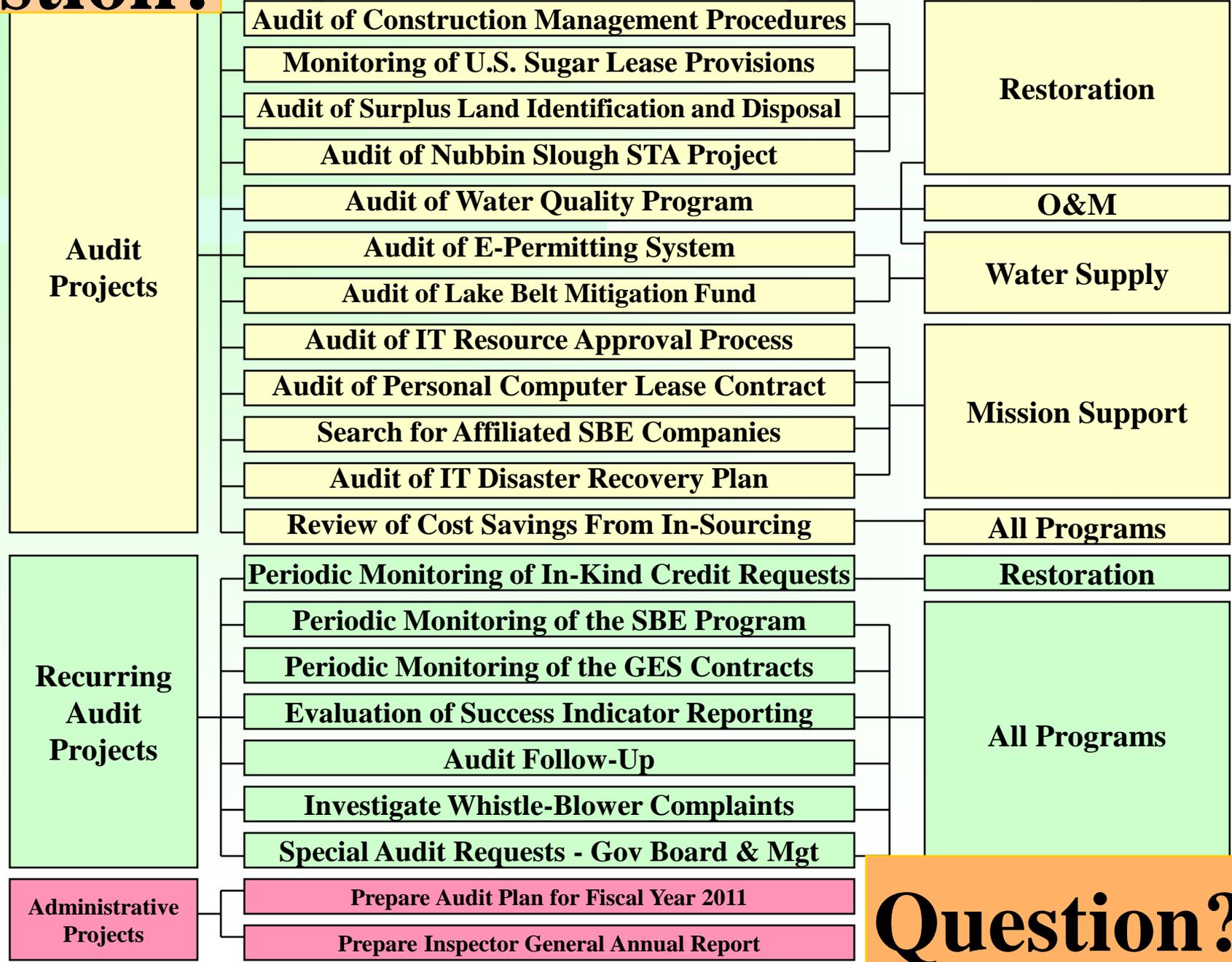
---

- **Prepare Audit Plan for Fiscal Year 2012**
- **Prepare Office of Inspector General Annual Report**

# Question?

## Proposed Audit Projects 2011

## Programs



# Question?