

**Public Utilities Department
Baker Tilly
Audit Action Plan**

Audit Item #	Recommendations	Action Plan	Target Completion Date
Audit Items Completed			
F1	The City is currently in the process of updating its policies and procedures. Baker Tilly recommends that this includes a comprehensive policy covering the various purchasing processes, including: • Purchase Requisition / Purchase Order • Competitive Bidding Procedures & Exceptions • Contracting & Legal Review • Receipt of Goods & Services • Invoice Processing & 3-Way Match • Request for Payments & Rebates • Wire Transfers • Check Approvals • Use of the SPL and IFAS systems in the purchasing process • Authorization Limits The Policy should be distributed to City personnel across all departments and reviewed, and updated as necessary annually. Note: The City anticipates completion of the policy and procedure updates by the end of calendar year 2016.	A Purchasing Task Force has been established with a representative from every department and the Finance Department's AP Section to address many of these issues along with other identified concerns and the results and recommendations will be forwarded to City Management and eventually the City Council for resolution within the parameters of the current City Charter and Municipal Codes.	Dec-17
F5	Baker Tilly recommends that the check register be reviewed and signed by an authorized check signer for every check run.	Consultant agreed with Finance's Disagreement with their recommendation and the reasons why and have withdrawn this issue.	N/A
F10	Baker Tilly recommends that Treasury ensure wire transfer reports are consistently retained and filed in a designated location.	While again, 1 in 200 transactions does not conclude a significantly significant event, and the one in 12 was a fluke, the wire transfer form has been updated to prevent this issue in the future.	Jun-16

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P3	IT should review access rights in UWAM on a quarterly basis and documentation should be maintained for each review.	IT will develop a report that displays access rights for specific purchase requisition actions as defined in the UWAM system. The UWAM Admin Team or other power users will be granted access to run the report, or it can be scheduled to run on a quarterly basis and notify them. Based on the findings of the quarterly review departments will utilize the Innovation and Technology Department's self-service form called the Move, Adds, Changes (MAC) form that will allow these users to terminate or change access rights in an efficient and automated manner.	Dec-17
P5	The City should consider using NIGP commodity codes and conducting regular spend analyses to not only provide further insight into purchasing behaviors but identify opportunities for economies of scale and cost savings. Tools such as a "Spend Cube" analysis can provide information into vendors used across multiple cost centers for identified products and services leading to opportunities for combining contracts for more efficiencies and competitive pricing.	While these techniques can work in very large organizations or agencies with diverse functions across large areas such as counties, states or even federal agencies, Finance does not believe these techniques, for the work effort and systems involved, will save significant funds for the City as a whole. We have simpler methods, such as our P-Card analysis and our per vendor analysis reports that do some of what the consultant is recommending at this time. Once we finish the Purchasing Task Force and implement a more sophisticated purchasing system, we may consider what the consultants recommend in the future.	N/A

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P6	The City should explore whether or not UWAM can be configured to automatically route requisitions instead of users choosing an approver from a drop down list.	This configuration is possible. IT will work with the UWAM Admin Team and Purchasing Division to define business rules and configuration. This will provide configuration and code to automatically route requisitions, or to implement filters which only allow a user to select from their authorized approval routes within the UWAM system. This effort will take at least 80 hours to plan, implement, and test. The results of this plan did not resolve the issue. Further analysis of the required approval processes is necessary and will require research and development.	Mar-17
P7	The City should continue to use the SCPPA purchase authorization form as it provides more thorough documentation of and justification for SCPPA purchases.	The City will continue to utilize of the SCPPA purchases authorization form to document justification for use of SCPPA purchases.	Dec-16
P8	RPU should continue to meet the requirements of its reserve policy in order to cover necessary operation and capital costs in the future, especially given the aging infrastructure at RPU.	Reserve balances are evaluated and reported on a quarterly basis. Minimum and maximum thresholds will be calculated as outlined in the Reserve Policy on an annual basis.	Dec-16
P9	RPU should continue to monitor its Debt to Total Asset ratio and Debt Service Coverage to ensure it meets internal goals overall strategy.	Debt to Total Asset Ratio and Debt Service Coverage are calculated and reported on a quarterly basis.	Dec-16

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P12	As indicated in Observation 5.2.1, RPU should document a formal asset management policy. The asset management policy should identify standards of care for asset management, inspection, and reporting. Although the standards may not legally apply to public utilities, RPU should consider implementing policies that recognize GO 165 as the standard for asset management and inspection. Once a standard has been adopted through formal policy, RPU should reinstate the T&D inspection and reporting processes. In addition to benefiting from having complete asset records and being in compliance with applicable regulations, RPU will be able to attribute work orders to those assets and forecast workload.	Prepare an intermediate Inspection Plan to inspect T&D assets for safety and reliability. Coordinate with the Asset Management Policy.	Jun-17
P23	RPU should consider acquiring new water maintenance software that can provide data in a more user-friendly format to allow RPU employees to be more efficient in creating necessary reports.	After further evaluation, the Water Trax System is working as intended. RPU will continue to maintain the Water Trax System and will link its data base to the ODMS system in the future for more efficient review and analysis.	Dec-16
P24	RPU and the Human Resource function need to share common databases of relevant information. To meet service needs service level agreements between RPU and HR should be considered.	RPU and HR is working together to evaluate the current NeoGov system to determine capabilities relating to sharing information relating to hiring needs, available positions, etc. Should this system not accommodate this need, we will need to evaluate other systems available. In addition, the recruitment for a new City Human Resources Director is underway. At that point, the RPU General Manager will begin discussions regarding service level agreements between RPU and HR.	Jul-18

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P28	For proper controls and segregation of duties, after the Microsoft Database has been updated with new lease information, it should be reviewed by another individual for accuracy.	From this point forward, monthly Lease/License reports from both the Microsoft Database and IFAS Accounts Receivable will be prepared for review by the Deputy General Manager.	Dec-16
P29	RPU should create detailed procedures (desktop checklist) for the steps in entering into and monitoring leases. This will ensure that approved procedures are followed when entering into and monitoring leases.	Preparing a procedures manual for entering and monitoring leases. In the processing of interviewing several entities that provide property inventory, lease management software.	Dec-16
P31	To improve internal controls over physical meter access, RPU should consider creating a caged space for these meters.	Water Staff is reviewing means and methods to secure water meters.	Mar-17
P38	RPU should consider procuring CTs through the purchase requisition process instead of purchasing with P-Cards. This would allow for more visibility of the purchases and more competitive pricing on CTs.	Consider the quantities of various ratio CT's utilized and procurement practices of neighboring municipal utilities to determine if there is sufficient cost savings to justify modifying the current procedure and formulate recommendations.	Dec-16
P39	RPU should consider competitive solicitations for one vendor to handle/oversee the recycling of multiple scrap metal bins.	Consider competitive solicitations to determine if there is sufficient cost savings to justify modifying the current procedure and formulate recommendations.	Jul-18
P40	RPU should consider occasionally weighing on-site at Central Stores/UOC or inspecting the vendors' weighing of scrap metals to ensure proper weight being recorded with proper payment.	Evaluate how to audit the documented weights and formulate recommendations.	Jul-18

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P41	RPU should consider developing a formal policy for scrap metals that a minimum lays out: • What items are covered (i.e., distribution transformers, electric meters/CTs, water meters) • Thresholds of what constitutes a “pass”/“fail” of items when they are tested • List of items that recycling vendor should provide (i.e., manifest, receipt)	Adopt a formal Scrap Material Policy.	Jul-18
P42	Given the variation in weight and price of different metals being recycled by different departments, RPU should track check amounts that are received currently by recycling vendors and allocate the recycled metal checks in accordance with the metals that are recycled by various departments.	Audit the departmental use patterns for recycled materials and formulate recommendations to document the weights and associated value allocations.	Jul-18
P43	A plan for what type of progress reporting, the frequency of reporting and any key performance indicators that will be tracked should be developed. City Council and Board input should be gathered to help develop the progress reporting plan.	In process of implementing a tracking database utilizing the City's project management tool "The Hive" as the tracking mechanism for all Utility 2.0 capital projects. Quarterly reporting, including dashboards, will be provided to executive management on a quarterly basis when projects are implemented. Progress reports will be provided to the Board and City Council.	Jul-18

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Audit Item #	Recommendations	Action Plan	Target Completion Date
Audit Items In Progress			
F6	The City provided Internal Audit Report AU 06-07, in which the Internal Audit function recommended review of RFPs under \$1,000 by exception only, in order to reduce the manual 100% verification and improve efficiencies.	Revise Council Purchasing Resolution to align with Internal Auditor Recommendation	Dec-19
F9	The individual who made the purchase did not follow City policy. The City should implement stronger monitoring controls to ensure that the City personnel do not enter into purchasing agreements until proper approval has been obtained as required in the City's policies and procedures.	This is a training issue that needs to be addressed through coaching and disciplinary action by the employee's supervisor. Both in-person and on-line training resources are provided by Finance for employee and supervisor needs.	Dec-19
P4	The City should explore the opportunity for a tighter interface between UWAM and IFAS so that funds can be pre-encumbered at the point of requisition.	UWAM and IFAS are as integrated as it can be with the current IFAS System. RPU requires the use of UWAM for work order processing and other system issues. While IFAS has a decent requisition system, it cannot encumber funds or check fund balances automatically pre-requisition. Finance has determined it is more cost efficient and practical to wait until IFAS is replaced with newer system that can easily achieve the recommendation.	Dec-19

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P10	RPU should document a formal written policy that, at a minimum, covers the following topics: • Asset purchase • Inventory • Inspection • Preventative maintenance • Work order execution • Reporting (internal & compliance) • Retirement, sale, and disposal • Use of the Asset Management System (UWAM) In each of the areas above, the policy should convey the applicable policies, procedures, roles and responsibilities, and key controls related to asset management.	RPU has retained a consultant that is currently performing an Asset Management organizational assessment. Prepare a joint Water/Electric asset management policy based on this assessment.	Dec-19

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P11	RPU should develop a method of ensuring that each of the divisions leverages the asset management system in a way that enables RPU to achieve its overarching strategic objectives. To achieve this goal, RPU, led by the OT office, should continue to re-implement UWAM to standardize and improve system use. During that process, RPU should consider both implementing improved system functionality and re-engineering business processes. In addition to re-implementing the UWAM system, RPU should document and communicate comprehensive asset management policies that cover all functional areas and divisions utilizing the UWAM system. Lastly, RPU must implement a process to monitor compliance with the asset management policies. There are multiple means of accomplishing this, including but not limited to: • Creating an Asset Management and Work Order Control group that provides independent oversight and management of the various asset management processes • Assigning responsibility of monitoring activities to existing RPU personnel. NOTE: RPU must take into account proper segregation of duties when developing	RPU has retained a consultant that is currently performing an Asset Management organizational assessment. Prepare a joint Water/Electric asset management policy based on this assessment.	Dec-19
P13	According to the RPU Strategic Technology Plan, RPU intends to implement a work management tool between 2018 and 2020. In consideration of the potential time savings and reduced costs, RPU should consider expediting the implementation of the system. If that is not feasible, RPU should create a work around that enables Central Stores to pull inventory items and stage jobs the day prior to work being completed.	RPU has retained a consultant that is currently performing an Asset Life-Cycle assessment. Evaluate opportunities to streamline material ordering based on the this assessment	Dec-19

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P14	RPU should consider conducting an organizational assessment of its asset management function. The assessment should consider overall staffing, workload, and organizational structure of RPU and the asset management function. RPU should request, as a result of the organizational assessment, estimates of the costs and benefits associated with the recommended organizational alternatives.	RPU has retained a consultant that is currently performing an Asset Management assessment.	Aug-19
P15	RPU should assess the lifecycle of asset accounting. Where appropriate the assessment should take into consideration Government Accounting Standards Board (GASB) and Federal Energy Regulatory Commission (FERC) standards.	This is a system integration issue whereby our current financial management system (IFAS) and our work order/asset management system (Oracle/SPL) are not integrated in order to track asset accounting therefore information can be inconsistent. The City is currently evaluating replacement of the IFAS system to an Enterprise Resource Planning System that encompasses all technology needs of the City. This was also addressed in the IT Strategic Plan. This action overall will take several years to implement to include evaluation, selection and implementation of systems. The first action will be evaluation and assessment of system needs. RPU staff will work with City staff to develop a plan. Four phase project - first phase to begin Spring 2017, other phases to follow with total project timeline in the 3-4 year range.	Dec-19

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P16	RPU should implement a control in which the assets that are removed from the field are reconciled to assets retired in the UWAM and IFAS systems. This control should be performed by an individual who is not involved in the initiation or approval of the Transformer/Equipment Removal forms.	The Fixed Asset System in IFAS was balanced and up to date to almost the dollar several years ago. However, this took the efforts of 1.75FTE, which were eliminated due to budget cuts over the last several years. We hope a new Finance System, with an additional shared FTE with RPU, will have a more sophisticated fixed asset module that will allow greater flexibility with the UWAM system and requires less dedicated FTE to keep fixed assets updated and accounted for. Four phase project - first phase to begin Spring 2017, other phases to follow with total project timeline in the 3-4 year range.	Dec-19
P17	We recommend that this asset control be performed on a monthly, quarterly, and annual basis for all assets moving forward.	RPU has retained a consultant that is currently performing an Asset Life-Cycle assessment. We will evaluate the impacts and resource requirements to track work order completion on assets.	Aug-19
P18	RPU should develop formal written policies and procedures for the creation of management reports. This will ensure that the reports are created on time and in a consistent manner. In addition, having desktop procedures will allow for a smooth transition when a new employee is responsible for creating the reports.	Staff is developing Goals, Objectives, KPIs and dashboards for management reporting to Board and City Council. Policies and Procedures are being developed.	Dec-19

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P19	RPU should consider acquiring a new report writing tool and/or train individuals on how to use IBM Cognos. This will reduce the amount of manual data manipulation needed and make the report creation process more effective.	This is a much bigger issue than merely financial reporting. Financial and other operational reporting is necessary. In our IT Strategic Plan and outline for Utility 2.0, systems are planned that will help with reporting issues which include: Operational Data Management System, Outage Management System with integration to GIS and Asset Management Systems. Estimated cost by auditor is very low since they were only referring to an IBM Cognos product. Estimated costs for systems is outlined in IT Strategic Plan and Utility 2.0 plan.	Dec-20
P20	RPU should provide more KPI's to the Board of Public Utilities. See Appendix C for example KPI's/Dashboards that should be considered.	Staff is developing Goals, Objectives, KPIs and dashboards for management reporting to Board and City Council. Policies and Procedures are being developed.	Dec-19
P21	RPU should consider acquiring financial statement software that will allow the export of data and creation of reports with minimal data manipulation.	The IFAS system has reached its end of life and while the City has purchased a new report writer, the IFAS system is so out of date that the new report writer can do little to help fashion the type of reports needed by RPU and the City outside of the reports developed now using IFAS and excel. We don't agree we should have RPU or any other Department keep purchasing different third party modules or systems to try and "assist" IFAS, we need to update and replace IFAS with a more modern centralized finance system that provides necessary reporting capabilities. Four phase project - first phase to begin Spring 2017, other phases to follow with total project timeline in the 3-4 year range.	Dec-21
P22	RPU should consider acquiring an OMS system. This will reduce the amount of labor needed to manually log all outage information and make the process more efficient.	Evaluate potential interim Outage Management solutions leveraging GIS and ODMS capabilities while establishing requirements definition for a full Outage Management System.	Sep-19

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P25	RPU and the City should consider several options in providing IT services for RPU: • Service level agreements for City IT services to be provided to RPU • RPU dedicated IT personnel to provide services to RPU • Enhanced reporting tools for data extraction and report writing • Training for RPU managers in developing reports through reporting tools	IT recommends RPU contract a trainer to provide report writer training for various systems such as EnQuesta and Oracle UWAM. IT will attend the trainings and provide support for specific table queries, etc. For IFAS reports, departments will work with Finance and Human Resources departments to define and develop their reporting needs. For operational technology data, RPU and IT are currently working on an Operational Data Management System (ODMS) that will be the central hub for all operational information and thus will serve as the basis for management dashboards and reporting for the department. The initial phase of this project kicks-off in September 2016 and completes on Q3 2017. The project will deliver test and production OSI Pi environments, connections to up to 10 data sources, and 24 dashboards. The OSI Pi production provides many self-service capabilities and RPU is planning to hire analysts to build additional reports after launch. Once all this is implemented, RPU should be self-sufficient and will no longer need support from IT in this area.	Dec-19
P30	Similar to Hometown Connections' recommendation, Baker Tilly would recommend that RPU consider looking at current and previous ED customers and consider recruiting other business types more proactively.	Staff has investigated and will make recommendations based on best practices for other publicly owned utilities now that rate discount levers have been eliminated through legislation.	Dec-19

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P32	RPU should use a Min/Max Inventory feature in enQuesta or other system to set thresholds for various sizes of water meters instead of relying on available funds in the water meter budget to make purchases. The system Min/Max Inventory feature can be updated periodically to coincide with major projects (e.g., meter replacement program).	Evaluate the use of a UWAM "storeroom" to manage Water meters similar to the current management of electric meters.	Dec-19
P33	RPU should consider tracking water meters upon receipt from vendor through their installation.	Evaluate the use of a UWAM "storeroom" to manage Water meters similar to the current management of electric meters.	Dec-19
P34	While water meters are checked out through enQuesta for work orders, the Water Meter Shop Utility Supervisor or Utility Data Control Clerk should review quantities of meters in meter shops and on various trucks on a periodic basis (i.e., weekly, biweekly) to account for meters that are out on trucks.	Evaluate the use of a UWAM "storeroom" to manage Water meters similar to the current management of electric meters.	Dec-19
P35	RPU should consider tracking water meters upon receipt from vendor through their installation either through an existing system or through Excel.	Evaluate the use of a UWAM "storeroom" to manage Water meters similar to the current management of electric meters.	Dec-19

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P36	RPU should consider integrating the meter check-out process into the Work Order process to provide appropriate alerts to Central Stores Warehouseman to reduce lag time with staging jobs. Additionally, usage of CUs will increase planning efficiency.	Evaluate the use of a UWAM "storeroom" to manage Water meters similar to the current management of electric meters.	Dec-19
P37	While the Meter Tech is diligent about tracking meters that are in the Caged Inventory, RPU should consider using location ("EM2" for the electric meter warehouse) within UWAM to track meters' location.	Evaluate the impacts, requirements, and cost/benefits of tracking the electric meters in caged inventory using an EM2 "storeroom" location in UWAM and formulate recommendations.	Dec-19

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Audit Items in Planning/Research			
F2	Baker Tilly recommends that the City require a purchase order for all invoiced expenditures, and that a request be made to have vendors send a second invoice copy to Accounts Payable. In addition, Accounts Payable should monitor the status of invoices and follow up with RPU as necessary to ensure timely processing and payment of invoices.	Currently being implemented, the Finance Department is developing or revising current policies to 1) require vendors and/or departments to send Accounts Payable Section copies of submitted invoices and 2) set up a system to more closely monitor RPU invoices including any needed follow-up; need Council approval to add additional accountant to AP to fully implement this recommendation.	Dec-20
F3	The City should review capabilities for enforcing system controls to restrict users from entering invoice payments when a variance greater than 10% of the PO exists. Controls should be implemented to not allow processing of payments for invoices that are over a stated percentage of the original PO without higher level manager approval.	Current financial system cannot be used to enforce various thresholds in purchasing/AR system. While policies are in place with tolerance thresholds established, departmental supervisors are supposed to enforce these thresholds on a signature review basis, until an updated system is provided to add an automated control for finance to use effectively.	Dec-21
F4	Baker Tilly recommends that the City begin to use automated number functionality, if available within the system, and/or establish and document a policy for invoice numbering conventions for consistency and to avoid the risk of duplicate payments. Although the current system, SPL, does not allow an invoice to be entered when the same invoice number exists, without a defined numbering convention there is greater risk for duplicate payments. City Finance and RPU are in the process evaluating if enhancements can be made to SPL or if a new system needs to be purchased. This automated numbering capability should be explored with either enhancements to the existing system or a new system and implemented at that time.	Because there are three different ways among two different systems to begin the purchase order/invoice payment creation system and seven different ways to pay an invoice, Finance has no ability to establish a singular, stable and enforceable numbering system. However, as part of the new Purchasing Task Force, this problem will hopefully be resolved with a single policy agreed by all and the replacement of our current financial system with one that everyone can use for this purpose.	Dec-20

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F7	Baker Tilly recommends that the City explore options within SharePoint or similar systems to move RFP and RFWT processes away from a manual paper process and implement an electronic form utilizing workflow- for approvals.	While an automated system is what Finance also recommends, the City would need to provide additional funds to purchase such a system and Finance is exploring possible system solutions. However, one example out of 45 does not conclude a significantly significant event.	Dec-21
F8	Baker Tilly recommends that the City explore options within SharePoint or similar systems to move RFP and RFWT processes away from a manual paper process and implement an electronic from utilizing workflow for approvals.	While an automated system is what Finance also recommends, the City would need to provide additional funds to purchase such a system and Finance is exploring possible system solutions. However, one example out of 35 or 1 out of 200 does not conclude a significantly significant event.	Dec-21
P1	The City should determine if the Integrated Financial and Administrative Solution (IFAS) has the capability to route approvals or set up workflow for miscellaneous accounts receivable. This would enable divisions to enter receivable information directly into IFAS and route to the appropriate people, including Finance for approval and further processing. This would eliminate paper processing and triple-entry of data into multiple systems, which makes greater possibilities for control weaknesses.	IFAS cannot do what the consultant is recommending without significant modifications to the system. Finance has determined it is more cost efficient and practical to wait until there is a significant upgrade to IFAS or it is replaced with newer system that can easily achieve the recommendation. The first action will be evaluation and assessment of system needs. RPU staff will work with City staff to develop a plan.	Dec-21
P2	The City's financial data should be accessible for any year in which data was stored in the system. Consider troubleshooting this issue with the vendor or investing in a system that allows for more robust reporting.	IFAS cannot do what the consultant is recommending without significant modifications to the system. Excel is used but it is not a substitute for a modern Finance system. City has already purchased a better report writing tool, but must wait until IFAS is replaced with newer system that can easily achieve the recommendation. The first action will be evaluation and assessment of system needs. RPU staff will work with City staff to develop a plan.	Dec-21

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P26	We recommend that RPU management determine information needs of managers. Tools that can facilitate this process include surveys, group discussions and direct input from managers. Management should then evaluate these needs on a sensitivity of information basis to ensure that both appropriate reports are developed and distributed and sensitive information is only accessed by appropriate managers and personnel. Information to be distributed should be documented in formal policies and procedures. A formal information distribution schedule should be maintained.	Staff is developing Goals, Objectives, KPIs and dashboards for management reporting to Board and City Council. Policies and Procedures are being developed. This is a much bigger issue than merely financial reporting. Financial and other operational reporting is necessary. In our IT Strategic Plan and outline for Utility 2.0, systems are planned that will help with reporting issues which include: Operational Data Management System, Outage Management System with integration to GIS and Asset Management Systems. Estimated cost by auditor is very low since they were only referring to an IBM Cognos product. Estimated costs for systems is outlined in IT Strategic Plan and Utility 2.0 plan.	Dec-20
P27	From an internal controls standpoint, this results in a weakness in the integrity of information and a potential significant deficiency or material weakness in internal controls.	This is a much bigger issue than merely financial reporting. Financial and other operational reporting is necessary. In our IT Strategic Plan and outline for Utility 2.0, systems are planned that will help with reporting issues which include: Operational Data Management System, Outage Management System with integration to GIS and Asset Management Systems. Estimated cost by auditor is very low since they were only referring to an IBM Cognos product. Estimated costs for systems is outlined in IT Strategic Plan and Utility 2.0 plan.	Dec-20

Complete - 21 items
In Progress - 23 items
Planning / Research - 9 items