

PUBLIC UTILITIES DEPARTMENT
AUDITS FROM FY 2013/14 - 2017/18
EXPENDITURES AND ESTIMATED EMPLOYEE HOURS

Type of Audit	Purpose of Audit	Contractor	FY 2013/14 Expenditures	FY 2013/14 Estimated Employee Hours	FY 2014/15 Expenditures	FY 2014/15 Estimated Employee Hours	FY 2015/16 Expenditures	FY 2015/16 Estimated Employee Hours	FY 2016/17 Expenditures	FY 2016/17 Estimated Employee Hours	FY 2017/18 Expenditures	FY 2017/18 Estimated Employee Hours
Annual Financial Audit*	The purpose of the yearly financial statement audit is to insure that the City's, including RPU, financial statements are in conformity with generally accepted accounting principles and to provide an audit opinion on the financial statements.	Moss Adams LLP (13/14) MGO (14/15 - 17/18)	\$43,495.75	960	\$52,367.64	1000	\$55,657.11	960	\$65,019.03	960	\$84,449.57	960
Financial and Performance Audit**	City Manager requested financial audit to include a review of the prior 3 fiscal years financial transactions and testing a statistically significant sample of potentially high risk financial transactions. The performance audit includes a systematic in-depth audit of activities and functions and the effectiveness and efficiency and economy in the use of resources, along with conformity with best practices, compliance with policies, laws and regulations.	Baker Tilly					\$154,874.00	900				
Organizational Assessment*	To prepare a review of its electric utility operations, with a focus on areas including customer service, customer outreach and education, utility programs, power supply, distribution operations, employee safety, governance, strategic planning, rates, administration/accounting/finance, technology and human resources.	Hometown Connections					\$33,480.00	100				
Examination and Performance Audit*	To conduct an examination and performance audit for RPU, including the examination of the Northside property transactions, performance audit regarding RPU's fiscal policies and review of the City's department cost allocation model charged to the Electric and Water funds.	Baker Tilly							\$58,335.00	160		
Forensic Overtime Audit***	Perform an analysis of RPU overtime earning over the past 5 calendar years and assess compliance with City overtime policies and procedures and adequacy of authorization and approval of internal controls.	MGO									\$49,500.00	200
Department Self Assessment - Overtime****	Review identified risk descriptions for benchmarks or leading practice controls in place within the department. And identify next steps to implement strategies for improvements.	City Manager's Office/Internal Audit									\$0.00	40
SCPPA****	Compliance of SCPPA transactions with Riverside's Charter, Riverside's procurement resolution and City policies during the period of FY 2013/14 - 2015/16.	City Manager's Office/Internal Audit									\$0.00	160

*RPU staff time only
**RPU and Finance Department staff time
***RPU, Finance Department and City Manager's Office/Internal Audit staff time
****RPU and City Manager's Office/Internal Audit staff time