Internal Audit

Information Technology – Strategic Plan

April 2013

Bernalillo County Internal Audit
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Table of Contents

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Report

INTRODUCTION

We performed the internal audit services described below solely to assist Bernalillo County in evaluating its IT Strategic Plan. Our services were conducted in accordance with the Consulting Standards issued by the American Institute of Certified Public Accountants, Generally Accepted Government Auditing Standards, and the terms of our contract agreement for internal audit services. Since our procedures were applied to samples of transactions and processes, it is possible that significant issues related to the areas tested may not have been identified.

An entrance meeting was held on February 26, 2013, and fieldwork began that week. An exit conference was held on May 8, 2013, and final management responses were received on May 9, 2013.

Although we have included management's responses in our report, we do not take responsibility for the sufficiency of these responses or the effective implementation of any corrective action.

PURPOSE AND OBJECTIVES

Our internal audit focused on evaluating the IT Strategic Plan for completeness and adequacy, and assessing the Plan to determine if objectives and implementation strategies were reasonable.

SCOPE AND PROCEDURES PERFORMED

Interviews:

In order to gain an understanding of the IT Strategic Plan and the process used to produce and monitor the Plan, we interviewed the following personnel:

- Paul Roybal, Chief Information Officer
- Rodney Rolston, IT Infrastructure Manager

Testwork Performed:

We obtained the IT Strategic Plan dated October 9, 2012, and performed the procedures detailed below.

- We selected a sample of 10 accomplishments (20% of total) listed in the Plan as completed by BCIT in the past two years to test that the actions were completed;

- We tested all 12 of the goals listed with a target completion date prior to the audit date to determine if the action was completed timely;

- We selected five of the IT related goals from the draft of the fiscal year 2013 Bernalillo County Strategic Objectives and Goals to determine whether they were adequately addressed in the IT Strategic Plan;

- We selected nine goals (75% of total) from the IT Strategic Plan and examined the implementation strategies to determine reasonableness and measurability of the implementation plans, and to ensure the progress of the goals are monitored; and,

- We read the performance measurements report to County Management to ensure Management is monitoring the progress of the entire Strategic Plan.

OBSERVATIONS, RECOMMENDATIONS AND MANAGEMENT RESPONSES

We found areas during the course of the audit where controls were functioning properly and established procedures were followed. Most notably, the IT Strategic Plan met the county goals where applicable. In addition, the individual implementation plans for the larger initiatives were detailed and progress was being monitored.

We identified the following weakness relating to the Bernalillo County IT Strategic Plan:

1) Some Initiatives Not Completed Timely

Target completion dates are important in order to monitor the status of the initiatives in the Plan and the Plan as a whole. The IT Strategic Plan lists target completion dates for the various initiatives. Three of the 12 initiatives tested with target completion dates prior to the audit date were not yet completed. Two of the three had been started and one had not.

IT Objective	Initiative	Target Completion Date	Status at time of audit
1.1: Complete the implementation of IT Service Management System	1.1B: Development of a Change Management process	April 1, 2013	Change control committee has been created and is researching and coordinating with staff to determine what will work for the department.
1.3: Explore options and solutions to resolve the County's lack of disaster recovery ability	1.3C: Meet with departments to discuss business continuity plans, disaster recovery requirements, and vital records.	April 1, 2013	Not worked yet.
2.1: Implement Business Relationship Management (BRM)	2.1A: Assign IT personnel to serve as BRM managers	December 30, 2012	45% of the BRM positions were unassigned.

Risk Level: **Moderate/Low** – If target completion dates are not met, it affects the ability and likelihood that the Strategic Plan will be accomplished on a timely basis. However, the initiatives tested have not missed their target completion dates by much, and it is early in the life of the Strategic Plan.

Recommendations

Meeting the target completion dates will help ensure that the goals in the IT Strategic Plan will be achieved and the IT department should strive to meet the target completion dates in the Plan. If target completion dates are not met, the Plan should be modified with a new target completion date, and the change should be reported to and approved by County Management.

Management Response

We agree that completion dates are important and should be met. Original target dates were overly optimistic and will be adjusted and coordinated with County Management.

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This report is intended for the information and use of Bernalillo County management, the audit committee, members of the board of commissioners of Bernalillo County and others within the organization. However, this report is a matter of public record, and once accepted its distribution is not limited.

REDW LLC

Albuquerque, New Mexico
May 9, 2013