

Potential Audit topic	Why it could be an issue
1 NIST cybersecurity	Our 2021 audit reviewed policies and procedures across all NIST control families and assessed implementation of 10 high-impact controls. We facilitated a control self-assessment of additional NIST controls mapped to phase I activities recommended by Secureworks. A new audit could review additional control activities.
2 Shadow IT	Shadow IT refers to information technology systems departments deploy to work around perceived shortcomings of AIM. These systems often create security risks.
3 Offboarding	Perennial problem that affects timely removal of system access and data accuracy. We've reviewed onboarding but have yet to review processes for offboarding.
4 Privilege review: least-access for common roles, seeded roles, etc.	Continuous audit has identified excess access in roles that were flagged in segregation of duties testing. It's possible that roles that haven't been flagged also grant more access than is needed.
5 "Duplicate" and/or incomplete suppliers	Continuous audit is assisting with vendor file cleanup through identifying employee vendor matches and invalid TINs. We are aware of other problems that could be a risk.
6 Small purchases	We last audited in 2016. Some of the problems in the vendor file stem from departments' efforts to avoid annual aggregate limits.
7 Water billing and collection	We last audited in 2016. Suspension of enforcement during COVID has increased uncollected amounts.
8 False alarm ordinance enforcement and effectiveness	Suggested by a City Councilmember
9 Airport renovation audit (controls over capital projects)	We've reviewed controls over capital projects in Renew/TSPLOST and DWM but haven't recently audited them in Aviation. The capital program is large. We could combine with the work requested in 22-R-4261.
10 City fueling stations (controls over stealing gas)	Last audited in 2012. The department didn't fully implement our recommendations. Increases in gas prices could increase risk.
11 Tracking vendor bonds and insurances	Identified as a potential problem in previous work.
12 Fire inspections	We've made recommendations to address cash handling risks. We noted that for payments received in January 2022, the average number of days between invoice issuance and payment was 201 days. 22% of the invoices were more than a year old.
13 Filming permitting	Cash handling, public safety requirements, insurance requirements.
14 Special events	Cost-benefit? Crosses several departments. Cash handling.
15 Municipal Court	Large cash handling operation that we haven't reviewed since 2008.
16 311	Deferred from previous audit plan. This is a customer facing function that we haven't audited.
17 Scooter Enforcement	Deferred from previous audit plan. Cash handling and uncollected impoundment fees.
18 Pothole Posse	Publicly visible, mayoral priority, and crosses several departments (DOT, DWM, 311).
19 Sidewalks	Publicly visible, mayoral priority, and federal consent decree (ADA).