

Office of the Internal Auditor



2022 Annual Internal Audit Plan

Approved by the City Manager on October 14, 2022



Background

The City of Aurora Office of the Internal Auditor (aka Internal Audit), established by City Ordinance CD2: 10.1, Sec. 2-66, operates as an independent, objective assurance and consulting activity designed to add value to and improve the City’s operations. Internal Audit’s mission is to be partners for meaningful performance improvement. Internal Audit executes its mission through a systematic, disciplined, professional, risk-based approach to evaluating and improving the effectiveness of risk management, internal control, and governance processes. Internal Audit offers a wide range of engagements, including financial, compliance, performance, consulting, and fraud investigations. Internal Audit is an internal independent staff function residing in the Office of the City Manager. The Management and Finance Committee (M&F) acts as the City Council Audit Committee. Internal Audit provides quarterly progress reports to the M&F Committee and presents the approved annual audit plan for affirmation.

The Internal Audit function is separate and distinct from the external auditor role in local government. According to the State of Colorado Financial Management Manual: A Guide for Colorado Local Governments, “*The goal of [external] auditing is to provide assurance for citizens, legislators, and others that government funds are accounted for properly and that government organizations are in substantial compliance with laws and regulations.*”

The Local Government Audit Law (Section 29-1-601 et seq., C.R.S.) requires Colorado local governments to have an annual audit of their financial statements. The law states that the audit must be performed by an independent Certified Public Accountant (CPA) and be in accordance with generally accepted auditing standards.

The Office of the Internal Auditor prepares an annual audit plan that the City Manager approves and the City Council’s Management and Finance Committee (M&F), which acts as the Audit Committee for the Council, affirms.

2022 Approved Annual Audit Plan

PLAN DEVELOPMENT PROCESS

The City of Aurora Office of the Internal Auditor applies the professional standards of the Institute of Internal Auditors (IIA), the internal audit profession's global voice, recognized authority, acknowledged leader, chief advocate, and principal educator.

The International Standards for the Professional Practice of Internal Auditing require that an entity develop its annual audit plan using a risk-based approach.

Standard 2010 – Planning: The chief audit executive must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization’s goals.

IIA Interpretation: The chief audit executive is responsible for developing a risk-based plan. The chief audit executive takes into account the organization’s risk management framework, including using risk appetite levels set by management for the different activities or parts of the organization. If a framework does not exist, the chief audit executive uses his/her own judgment of risks after consideration of input from senior management and the board. The chief audit executive must review and adjust the plan, as necessary, in response to changes in the organization’s business, risks, operations, programs, systems, and controls.

Internal Audit applies the definition of risk in the *International Standards for the Professional Practice of Internal Auditing*: **The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.**

Management is responsible for identifying and managing the risks facing the City. Internal Audit provides an independent review of the policies, processes, and controls in place to manage and mitigate risk to acceptable levels. Our 2022 risk-based approach included assessing various City activities and developing an audit plan to address those areas commensurate with the resources available and the audit team’s skill sets.

Annual Risk Assessment Survey

Internal Audit conducted its annual risk assessment via a survey and Microsoft Teams interviews. We conducted the City assessment separately from the Police Auditor. In those instances where we did not receive a survey response from a specific supervisor, we considered the number and staff level of other responses from their division or department. If there were sufficient responses, there was no additional follow-up. We scheduled Microsoft Teams interviews with staff as deemed necessary. The table below shows the number of surveys received and completed¹.

Survey Responses	Surveys Complete	Surveys Sent	% Complete
Supervisors - Directors	219	424	52%
Staff	37	153	24%
Total	256	577	44%

The risk assessment survey included questions—some repeated from previous years’ surveys—covering:

- general operating practices designed to better understand risks and opportunities to provide critical services and achieve business objectives;
- tone at the top to assess management’s ethical stance and department morale;
- access to adequate personnel and professional development resources;
- *NEW*: diversity, equity, and inclusion attitudes and practices;
- IT support and technology use;
- critical process automation;
- contact with regulatory agencies;
- inventory controls;
- the safety environment;
- IT privacy, security risks;
- data management, including data access and security practices;
- fraud risk; and,
- top business priorities and risks.

The City has not established a formal organizational risk appetite; therefore, we use our professional judgment to select and propose audit engagements for the coming year. Additionally, we offer the following comments on potential risk areas.

¹ This does not include the Police Department.

INFORMATION TECHNOLOGY

Internal Audit included an Information Technology (IT) Operational Assessment as a part of our 2022 audit plan. This engagement will be a high-level assessment of IT's operations. A detailed engagement description follows in this report.

Cybersecurity and Ransomware: As noted in previous audit plans, attacks on the City's network continue. City IT staff are responding to the attacks while simultaneously strengthening City defenses. This never-ending threat will require long-term investments in staff, resources, and a commitment to changing the City's culture (staff behavior) and adjusting business practices to reduce the risks arising from daily operations and third-party interactions. Considering our increased remote work during the pandemic and our planning toward a hybrid work environment for the future, IT will want to remain proactive and vigilant in monitoring and defending against cybersecurity threats.

Annual staff cybersecurity training has been mandatory for several years. New in 2021 is the introduction of cybersecurity micro-learns—smaller vignettes on different security topics that staff complete monthly. The major concerns listed by staff—hacking, phishing, malware, unauthorized release of private information—are all addressed in these trainings.

The City monitors proper access and security controls for its critical environments, and ensures those efforts are accountable to, and defined within, City policy and regulatory requirements. IT has continued to enhance its environmental monitoring to decrease the time it takes to identify possible vulnerabilities and attacks. The M&F Committee has requested that a risk assessment be performed related to our risk of a ransomware attack. This assessment will include assessing the current risk of such an attack, identifying our mitigation efforts, and calculating the residual risk thereafter. Due to the sensitive nature of this discussion, Internal Audit and the CISO are both recommending that any presentation on this topic be done in executive session. We are considering the use of an external party to perform the assessment. This will validate our assumptions and possibly identify any blind spots. No date has been set for this exercise as of the time.

SECURITY AND SAFETY

Safety and security continue to be prominent in the risk assessment survey responses and in many discussions across the City. City Management has taken these concerns seriously and is working through several initiatives to address these concerns.

Physical Security

The Physical Security Steering Committee comprises members from Public Works, Facilities, IT, Human Resources, Aurora Fire and Rescue, and Aurora Police Department (APD). A representative from Internal Audit facilitates the meetings and provides regular progress reports to Executive Management. The Steering Committee has generated recommendations—including policy changes, such as Security Camera

Usage—to improve security, many of which are being implemented. In addition, the City is actively recruiting for a new Facilities Security Manager.

Safety

As the Aurora Municipal Center (AMC) remains closed to the public at the time of this plan, comments about safety at the AMC campus decreased compared to 2020. Safety concerns have been expressed about other City facilities. There are locations where multiple instances of staff being physically harmed by the public have been reported. The City has several departments and executive management currently working together to address the safety and security concerns in the short-term and long-term in these locations.

COVID-19 outbreaks continue to be a concern among staff. The City encourages staff to work remotely whenever possible. Where remote working is not possible or practical, the City abides by the Governor's, Colorado Department of Public Health, and Tri-County Health mandates and policies. Management employees regular update e-mails to keep City staff informed of any new decisions and initiatives that may impact them.

DIVERSITY, EQUITY, AND INCLUSION

The Office of Diversity, Equity, and Inclusion (DEI) has made progress ramping up over the last year. From the City participating in the Government Alliance on Race and Equity survey to hiring a DEI Manager, the Office has seen progress in bringing much needed attention to these subjects. The Office is currently in search of a consultant to perform citywide training in 2022.

Internal Audit is not proposing an engagement related to DEI for 2022. We met with the DEI Manager and Director to learn about the current initiatives and will remain informed of progress. We added a DEI section into the risk assessment survey and our culture surveys in 2021. We will chart the results from these survey questions and share them with the Office on a regular basis. Internal Audit will continue to have a presence on the Equity Champion team, and we will offer our services to the Office as requested.

MANDATORY TRAINING

There is a need to efficiently and effectively train nearly 4,000 City staff on various topics, many of which we have discussed in this report (cybersecurity, physical safety, DEI, etc.). Internal Audit recommends an additional annual training on fraud prevention and awareness and the City's hotline, Ethical Advocate. Fraud is a significant risk for any organization, a risk for which all City staff should assume some awareness responsibility. Fraud training should be required annually. Internal Audit is in discussions with Human Resources staff regarding this training requirement.

It is important to keep these matters at the forefront of staff awareness. We recommend that all annually mandated training be sufficiently divided across the year so as not consume too much staff time at a single point in the year.

GRANT ADMINISTRATION AND MANAGEMENT

The M&F Committee expressed concern at its August 2021 meeting regarding the City’s capabilities to effectively manage the large amounts of grant money that the City is expected to receive and spend in the coming months. The Finance Department has recently offered new training to staff for grant administration and management. Internal Audit has recommended that this training be mandatory for all staff involved in the administration and management of grant awards. Finance hired two new positions to assist in the oversight of grant-related matters. BKD, the City’s external accountants, audits compliance with grant agreements as part of their Single Audit responsibilities. Given the quantities of money expected to be received, Internal Audit stands ready to review any risk areas Management identifies as requiring our attention.

2022 INTERNAL AUDIT ENGAGEMENTS

In determining which audits to include in our 2022 audit plan, we also considered those engagements that remained outstanding from the 2021 plan. We compared the ongoing risk to be addressed in those engagements with the results of our 2022 risk assessment and decided which engagements, if any, to roll forward.

Based on our professional judgment and in consideration of our available staff resources, Internal Audit proposed, and the City Manager approved, our recommended engagements for 2022. The Police Auditor will present her engagements separately. We group these engagements into approximate commencement times, as depicted in the graphic below. We now have three annually recurring engagements: APD Property and Evidence for CALEA Accreditation in the First Quarter as well as Mayor and City Council Expenses and Purchasing Card Monitoring which occur throughout the year. We avoid beginning new engagements in the Fourth Quarter unless necessary. We prefer to use that quarter to continue progress on any active engagements in hopes of making substantial progress toward completing them before the new audit year begins. We also use that time to evaluate our progress over the last year, consider changes to our audit programs and approaches, and prepare for the new audit year. We propose preliminary engagement objectives in this audit plan knowing that they are subject to change based upon information obtained once the engagement is under way. Internal Audit will inform the City Manager and the Audit Committee of any material changes to active engagement objectives.

Circumstances and risks may change throughout a plan year. Periodically during an active engagement or before the commencement of a new engagement, we will assess whether there is value in continuing or starting an engagement. This practice allows us to remain agile and deploy our limited resources to what we believe are the most urgent needs at that time.

Approved 2022 Audit Activities by Quarter



First Quarter

<p>Internal Audit Carryforward Engagements</p>	<p>These engagements may be carried forward into 2022.</p> <ul style="list-style-type: none">❖ Succession Planning Assessment❖ Courts Case Management❖ Aurora Fire Rescue Follow-Up Culture Assessment❖ Planning & Development Service Follow-Up Culture Assessment
<p>APD Property and Evidence Chain of Custody Audit for the Commission on Accreditation of Law Enforcement Agencies (CALEA) Accreditation</p> <p><i>Recurring</i></p>	<p>Internal Audit conducts this recurring annual engagement to review whether existing controls ensure the evidence chain of custody remains unbroken. In compliance with CALEA Standards, Appendix K, a yearly audit of property and evidence is conducted by a supervisor not routinely or directly connected with control of property and evidence as a requirement for accreditation.</p> <p>Objectives:</p> <ul style="list-style-type: none">❖ Ensure compliance with CALEA Standard 84 – Property and Evidence Control.❖ Ensure the reliability and integrity of internal controls that ensure the chain of custody for property and evidence is not broken.
<p>Information Technology (IT) Operational Assessment</p>	<p>Internal Audit will perform a high-level assessment of IT’s departmental operations. The engagement will include individual and small group interviews with IT staff members as well as customer surveys.</p> <p>Objectives:</p> <ul style="list-style-type: none">❖ Evaluate the effectiveness of the current IT organizational structure in the context of executing its mission.❖ Evaluate the performance of the service desk operations.❖ Assess the effectiveness of IT hardware management.❖ Assess the adequacy of software application and recovery planning.

<p>Citywide Purchasing Card Transaction Monitoring</p> <p><i>Recurring</i></p>	<p>We will monitor samples of Purchasing Card transactions for compliance with City policies throughout the year. Internal Audit will employ databased auditing techniques. We will focus on high-risk merchant category codes and suppliers, and keywords that could indicate a prohibited or questionable purchase.</p> <p>Objective:</p> <ul style="list-style-type: none">❖ Review sample transactions for compliance with applicable City policies.
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<p>City Council Mayor and City Council Operating Expenses</p> <p><i>Recurring</i></p>	<p>Internal Audit will perform test work on a sample of items related to expenditures incurred—regardless of the form of payment—for official business and conference and travel expenses for the Mayor and all City Council members recorded in the general ledger maintained in the Finance accounting system.</p> <p>Objectives:</p> <ul style="list-style-type: none">❖ Determine whether recorded expenses are incurred in accordance with Council policy.❖ Determine whether expenses are supported by adequate supporting documentation in accordance with Council and City policy.
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Second Quarter

<p>Citywide Asset Management Review</p>	<p>Capital assets include City of Aurora government infrastructure and facilities, including streets, information systems, and transportation. The engagement scope will include vehicles (except those for which a replacement program is in place), City buildings, and other City capital assets that fit the definition above. We also will assess the current state of City asset management capabilities via existing software applications.</p> <p>Objectives:</p> <ul style="list-style-type: none">❖ Determine whether there are adequate controls in the asset management program to ensure accurate tracking of assets owned.❖ Determine whether there are processes in place to ensure proper preventative maintenance and replacement of City assets.
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**Office of
Development
Assistance**

Development
Assistance Process
Review

The City of Aurora Office of Development Assistance (ODA) is responsible for aiding, explaining, and facilitating the city’s development process. The office is designed to offer predictability, ease of use, and a streamlined plan review for all types of development applications. ODA handles new developments, redevelopments, and building modifications in the City. Internal Audit will map and review key processes in ODA operations including examining coordination points between ODA and other City departments such as Planning and Public Works.

Objective:

- ❖ Determine whether the development review processes (including technology involved) adequately support their mission objectives.

**Public Works;
Parks,
Recreation, and
Open Space
(PROS); Library
and Cultural
Services (LCS)**

Culture Surveys

Internal Audit will assess the culture of these departments, by division, through its culture survey instrument. The survey questions are designed to capture staff’s perceptions of the current culture within their work areas. Responses are anonymous to incite greater openness by the respondents. These surveys will establish baselines for these departments. Based on the results, we may schedule follow up surveys in subsequent audit plans.

Objectives:

- ❖ Assess the current state of the culture within each department (Public Works; Parks, Recreation, and Open Spaces (PROS); and Library and Cultural Services (LCS).)

Internal Audit
Risk Assessment
Process Review

Internal Audit will perform a complete review of our annual risk assessment process in preparation for 2023 audit planning.

Objectives:

- ❖ Develop a rolling risk assessment approach that improves our assessment of current risks and allows us to address them more readily.
- ❖ Develop a risk workshop format that increases staff interactions and the quality of information gathered.
- ❖ Revise our survey process to reduce staff time commitment while improving participation.
- ❖ Develop, adopt, and maintain a “risk-aware” mindset as opposed to a “risk-averse” mindset throughout the City.

Third Quarter

Citywide
2023 Risk Assessment
and Audit Planning-
Part 1

Internal Audit conducts an annual risk assessment as the basis for our 2023 audit plan.

**City Clerk’s
Office**
After-Action System
Implementation

A project implementation after-action review provides an opportunity to celebrate successful strategies and learn from any obstacles encountered. An after-action determines whether the project implementation achieved its planned purpose and objectives. This engagement will be a review of the new open records system.

Objective:

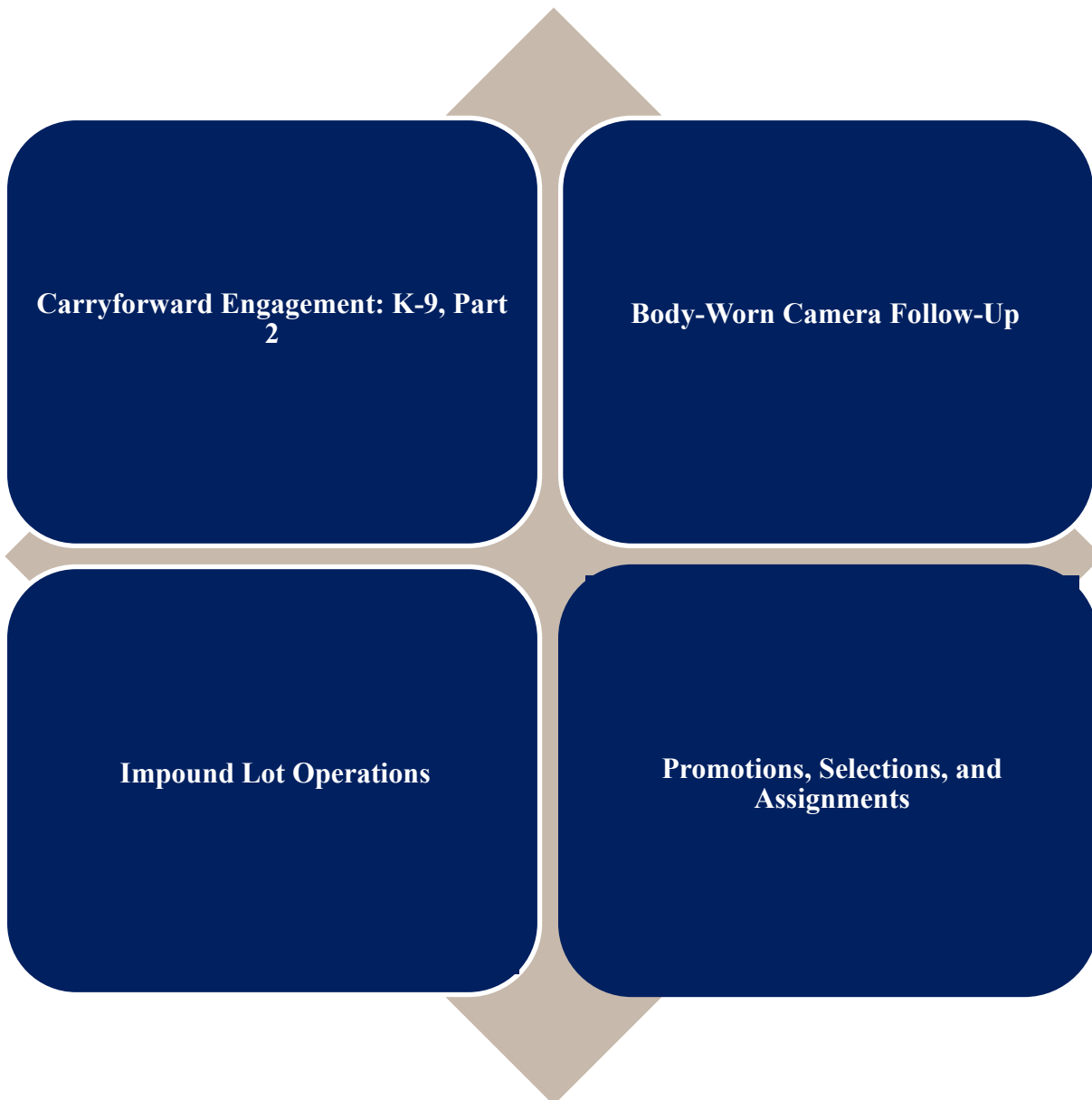
- ❖ Did the project implementation achieve its planned purpose and objectives?

Fourth Quarter

Citywide 2023 Risk Assessment and Audit Planning- Part 2	Part 2 will include developing the proposed 2023 engagements and obtaining the City Manager’s approval and the Audit Committee’s affirmation.
Continue Active Engagements	In the fourth quarter, we continue work on active engagements to complete them as much as possible prior to year-end.

2022 APPROVED POLICE AUDITOR ENGAGEMENTS

This audit plan was developed from results of the annual risk assessment and meetings with City Management and the Police Chief and Deputy Police Chief. The detailed plan is documented separately from the citywide plan. The City Manager approved the Police Auditor Plan on October 5, 2021. The Police Auditor will prioritize engagements after soliciting feedback from the Key Community Response Team (KCRT.) The Police Auditor will also present this plan to the Public Safety, Courts, and Civil Service Policy Committee as an information item.



INTERNAL AUDIT COOPERATIVE ACTIVITIES

Information Technology (IT)

Internal Audit and the Chief Information Security Officer (CISO) meet quarterly throughout the year to discuss matters related to IT security. The CISO assists Internal Audit in preparing for the annual risk assessment. Internal Audit participates in technology security initiatives as requested by the CISO.

Internal Audit and Risk Operations

Internal Audit meets quarterly with Risk Operations to discuss issues of mutual concern. The meetings foster communication on a range of potential risk issues that may lead to an audit engagement proposal. Risk Operations contributes our annual risk assessment related to employee safety.

Physical Security Steering Committee

Internal Audit facilitates the monthly Physical Security Committee meetings. This includes performing administrative functions such as documenting the minutes, scheduling meetings, tracking the status of various projects, and sending out monthly updates to management.

Safety Committee

The Safety Committee consists of City staff from all departments who meet monthly to address various aspects of safety awareness across the City. The committee serves as a resource and information sharing platform. Internal Audit attends the committee meetings to keep abreast of their progress.

AuroraNEXT

The Internal Audit Manager is co-leading the City's transformation to a hybrid work environment as part of his duties as Recovery Manager under the City's Disaster Recovery Plan.

OBJECTIVITY AND AFFIRMATION OF ORGANIZATIONAL INDEPENDENCE

IIA Standard 1100 – Independence and Objectivity: The internal audit activity must be independent, and internal auditors must be objective in performing their work.

IIA Interpretation:

Independence is the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner. To achieve the degree of independence necessary to effectively carry out the responsibilities of the internal audit activity, the chief audit executive has direct and unrestricted access to senior management and the board. This can be achieved through a dual-reporting relationship. Threats to independence must be managed at the individual auditor, engagement, functional, and organizational levels. Objectivity is an unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made. Objectivity requires that internal auditors do not subordinate their judgment on audit matters to others. Threats to objectivity must be managed at the individual auditor, engagement, functional, and organizational levels.

Internal Audit Compliance (IAC):

Internal Audit has unfettered access to senior management and the City Council. Internal Audit reports to the City Manager on all audit matters (according to the City Ordinance noted below.) Internal Audit also has access to the M&F Committee, the Audit Committee of the City Council. We conduct our work with objectivity and do not subordinate our judgment on audit matters to others.

IIA Standard 1110-Organizational Independence: The internal audit activity must be independent and internal auditors must be objective in performing their work. The chief audit executive must report to a level within the organization that allows the internal audit activity to fulfill its responsibilities. The chief audit executive must confirm to the board, at least annually, the organizational independence of the internal audit activity. [Note: Internal Audit notes its compliance with this standard in the sub-bullets above and below marked **IAC** (Internal Audit Compliance.)]

IIA Interpretation:

Organizational independence is effectively achieved when the chief audit executive reports functionally to the board. Examples of functional reporting to the board involve the board:

- ✧ *Approving the internal audit charter;*
- **IAC:** Internal Audit functions under an approved charter and operates under City Ordinance-CD2: 10.1, Sec. 2-66, Office of the Internal Auditor, which reads:
 - The office of the internal auditor shall be an independent staff function reporting to the city manager on all audit matters. The auditor shall conduct financial and performance audits of all departments, boards,

activities, and agencies of the city. All city officers and employees shall furnish the auditor with requested information and records within their custody regarding powers, duties, activities, organization, property, financial transactions, and methods of business required to conduct an independent evaluation.

- ✧ *Approving the risk based internal audit plan;*
 - **IAC:** The City Manager reviews and approves the annual audit plan; the M&F Committee, the Audit Committee of the City Council, affirms the approved plan.
- ✧ *Approving the internal audit budget and resource plan;*
 - **IAC:** The City Manager approves the Internal Audit resource budget and includes it as part of the City’s budget. The City Manager proposes the City’s budget to the City Council for final approval.
- ✧ *Receiving communications from the chief audit executive on the internal audit activity’s performance relative to its plan and other matters;*
 - **IAC:** Internal Audit provides weekly updates to the City Manager and quarterly updates to the M&F Committee. The CAE has unfettered access to the Audit Committee.
- ✧ *Approving decisions regarding the appointment and removal of the chief audit executive;*
 - **IAC:** The City Manager has the authority to appoint and remove the CAE.
- ✧ *Approving the remuneration of the chief audit executive; and*
 - **IAC:** The CAE’s salary and benefits are included in the City budget that the City Manager proposes to the City Council and that the City Council approves.
- ✧ *Making appropriate inquiries of management and the chief audit executive to determine whether there are inappropriate scope or resource limitations.*
 - **IAC:** Internal Audit communicates regularly—as appropriate and necessary—on audit matters with the City Manager and the M&F Committee. The M&F Committee has direct access to the CAE for any questions.
- ✧ **1110.A1** – *The internal audit activity must be free from interference in determining the scope of internal auditing, performing work, and communicating results.*
 - **IAC:** Management approves the annual work plan. Internal Audit determines each engagement’s audit scope, performs its work uninhibited in accordance with the City Ordinance noted above, and regularly and freely communicates its results to the City Manager and the M&F Committee.

Internal Audit affirms our organizational independence for 2022 in accordance with IIA Standard 1110.

INTERNAL AUDIT TEAM

Wayne Sommer | Internal Audit Manager (CAE)

Wayne is a Certified Public Accountant (CPA) and a Chartered Global Management Accountant (CGMA) with 41 years of diverse work experience. He began his career as an auditor for KPMG in Washington, DC (then known as Peat Marwick Mitchell and Co), advancing to the Audit Senior level (In-charge) with specialization in not-for-profit entities and financial institutions. He spent the next seven years in various financial and management capacities at Trustbank Savings, FSB in Virginia (also known as Dominion Federal Savings and Loan.) Before coming to the City of Aurora, Wayne spent 23 years at the International City/County Management Association (ICMA) in Washington, DC with 14 of those as Director, Administration and Finance, and the last nine working in executive management roles performing strategic planning, business development, and organizational change and development including managing ICMA's U.S. Programs, which offered research and consulting products and services to local governments, the private sector, and the Federal government. Wayne has been with the City of Aurora since May 2014.

Professional Associations: American Institute of Certified Public Accountants; Institute for Internal Auditors; Association of Local Government Auditors

Michelle Crawford | Police Auditor

Michelle is a Certified Internal Auditor (CIA), a Certified Fraud Examiner (CFE), Certified in Risk Management Assurance (CRMA) and has 14 years of experience in governmental auditing. She received her Bachelor's in business administration at the University of Montana and her Master's in accountancy from Missouri State University. Upon graduation from Missouri State University, she started her career at the Missouri State Auditor's office as a Staff Auditor I and progressed over the next seven years to a Senior Auditor. As an auditor with the State Auditor's office, she conducted performance audits of local governments and worked on the statewide Single Audit. Michelle has been with the City of Aurora since October 2014.

Professional Associations: Association of Certified Fraud Examiners; Institute for Internal Auditors; Association of Local Government Auditors; National Association for Civilian Oversight of Law Enforcement

Sheree Van Buren | Internal Audit Staff

Sheree is a Certified Internal Auditor (CIA) with 10 years of audit experience. She graduated from Colorado State University in 2010 with a Bachelor of Science in Business Administration – Accounting degree. Before joining the City of Aurora, she spent three years as an Audit Associate with PwC, LLP. During this time, Sheree worked in the financial services industry, performing year-end financial statement audits for local and international investment companies. Sheree has been with the City of Aurora since August 2014.

Professional Associations: Institute for Internal Auditors; Association of Local Government Auditors; National Forum for Black Public Administrators; Black Employees for a Better Aurora

Laiba Saqib | Internal Audit Staff

Laiba has three years of audit experience. She earned her bachelor's and master's degrees in Accounting from the Metropolitan State University of Denver in 2018 and 2021, respectively. During her undergrad degree, Laiba interned in the Internal Audit Division at the Colorado Department of Transportation (CDOT). After graduation, she took a job as a tax auditor at the Colorado Department of Revenue and started her graduate degree. During her master's program, Laiba worked as the internal auditor for the University as a semester-long project. Laiba has been with the City of Aurora since March 2021.

Professional Associations: Institute for Internal Auditors; Association of Local Government Auditors