

# Audit Committee



## Summary of Management Action Plans

Presented by: Buddy Vargas, City Auditor

April 8, 2025

# Management Action Plans

## Audit Review Process

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Audit recommendations and action plans are reviewed after the management response completion date.

### Timing of Review:

- Action plan reviews may begin the month of the completion date.
- Action plans may be provided time to execute to ensure a representative sample for testing to determine effective implementation.

### Full Re-Audit:

- Departments may be scheduled for a full audit depending on results.
- NHSD – Home Improvement Programs, Fiscal YR 2026

# Management Action Plans

## Audit Review Process

Project Name	Dept.	Report Date	Recommendation	Target Date	Management Status Assertion	Audit Verification
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Management Assertion – Prior to completion date we obtain management’s assertion of the status of the action plan.

- Complete
- On-schedule
- Behind schedule (may result in an updated completion date)

### Audit Verification

- Verified w/out exception
- Verified with exception
- Verification pending

# Management Action Plans

## Summary

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<b>Total Recommendations</b>	57	
<b>Management Assertion</b>		
Complete	54	95%
On Schedule	3	5%
Behind Schedule	0	0%
Total	57	
<b>Audit Verification</b>		
Verified w/out exception	48	84%
Verified with exception	0	0%
Verification pending	9	16%
Total	57	

Audit Recommendation Status for published reports in  
 Calendar Year 2024 through January 2025

Project #	Project Name	Dept.	Report Date	Recommendation	Target Date	Management Status Assertion (1)	Audit Verification (2)	New Target Date (if behind)
AU23-023	ITSD Active Directory – Confidential	ITSD	1/24/2024	Confidential	3/31/2024	Complete	Verified w/out exception	
				Confidential	3/31/2024	Complete	Verified w/out exception	
				Confidential	10/31/2023	Complete	Verified w/out exception	
				Confidential	10/31/2023	Complete	Verified w/out exception	
				Confidential	10/31/2023	Complete	Verified w/out exception	
				Confidential	3/31/2024	Complete	Verified w/out exception	
				Confidential	7/31/2023	Complete	Verified w/out exception	
AU23-031	SAPD Community Crime Prevention Prog	SAPD	1/24/2024	Establish a policy that creates minimum requirements for documenting and retaining, in accordance with state requirements, SAPD's monitoring efforts.	12/1/2023	Complete	Verified w/out exception	
				Develop a procedure to ensure a performance measure is created for each project or activity held by a contract and monitor outcomes to verify the desired results are achieved.	12/1/2023	Complete	Verified w/out exception	
				Ensure the department staff is verifying the insurance obtained by each contractor meets the requirements of the contracts of the Community Crime Prevention Program.	2/1/2024	Complete	Verified w/out exception	
AU23-001	ACS Rescue Group Contracts	ACS	2/15/2024	Ensure: • Key contractual requirements are monitored for compliance through the use of a CAP. Key requirements include but are not limited to required RFA documents, insurance, inspections, monthly status reports, and sterilizations, • Periodic inspections (at least annually) are performed for all rescue partners, and • Any issues identified be followed up on with the rescue partners.	5/1/2024	Complete	Verified w/out exception	
				ACS Director, in collaboration with ITSD: • Delimit/modify building and system access as necessary, • Establish a periodic review (at least annually) over access, and • Develop an off-boarding process to delimit access upon employee separation/transfer.	5/1/2024	Complete	Verified w/out exception	

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AU23-009	DSD Code Enforcement	DSD	2/15/2024	1. Require DSD personnel to use Accela as the system of record (except when law requires hardcopies to also be kept) so that all documentation related to complaints, inspections, work orders, and cases is in one location. 2. Update SOPs to specify: 1) which fields in Accela are mandatory to use; 2) where each type of documentation is to be stored; and 3) that Accela is to be used as the official system to manage Code Enforcement workflow (see also Issue B). 3. Implement the ability to cancel a work order in Accela.	1. 1/4/2024 2. 1/16/2024 3. 12/10/23	Complete	Verified w/out exception	
				1. Overhaul its code enforcement and graffiti SOPs, 2. Ensure there is only one definition of each performance measure, 3. Ensure the tier levels have consistent attributes for all violations in that tier	1. 1/31/24 2. 1/31/24 3. 4/30/25	On Schedule	Verification Pending	
				Update Code Enforcement SOPs to be consistent with the legal requirements for right of entry that clearly states that verbal consent is permitted and sufficient to legally enter private premises.	11/22/2023	Complete	Verified w/out exception	
				Work with Finance to require a bill be provided to the payee noting any outstanding balances or full payment rendered any time a payment is received.	4/30/2024	Complete	Verified w/out exception	
				Ensure that each person has their own login to Accela including trainees.	1/4/2024	Complete	Verified w/out exception	
AU22-021	HR Discrimination Complaint Process - Confidential	HR	2/15/2024	Confidential	2/29/2024	Complete	Verified w/out exception	
				Confidential	2/29/2024	Complete	Verified w/out exception	
AU23-006	CSF Rigging and AV Contracts	CSF	3/21/2024	Establish requirements to ensure Encore provides supporting documentation for invoices in a format that enables the City to reconcile total commission revenue due to the City. Subsequently, establish controls to confirm the accuracy of total commission revenue due to the City on a periodic basis.	4/30/2024	Complete	Verified w/out exception	
				Establish procedures to ensure periodic inspections are performed after rigging set-up is completed prior to start of events	5/30/2024	Complete	Verified w/out exception	
				Ensure existing controls are executed as intended to ensure that contractors are properly monitored for appropriate access.	5/30/2024	Complete	Verified w/out exception	
				Amend the contract and/or establish criteria for satisfactory background check results and require Encore to certify for accuracy.	3/30/2024	Complete	Verified w/out exception	

Audit Recommendation Status for published reports in  
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AU23-032	PreK 4 SA Transportation Contract	Pre-K	4/4/2024	Ensure bus driver qualification documentation is requested and reviewed for adequacy. Additionally, key contractual requirements be monitored for compliance through the use of a CAP.	3/5/2024	Complete	Verified w/out exception
				Establish controls to confirm the accuracy of transportation costs billed to the City.	3/5/2024	Complete	Verified w/out exception
AU23-038	Ready to Work Program	Workforce	4/15/2024	WDO Executive Director increase monitoring of the Prime agencies to ensure they are adhering to the contractual scope of services.	4/11/2024	Complete	Verified w/out exception
				WDO and the Prime agencies should work together to develop a plan to achieve compliance with the SBEDA goals prior to contract completion	4/12/2024	Complete	Verified w/out exception
AU24-026	NHSD Incentive Programs	NHSD	4/15/2024	Establish adequate monitoring procedures to ensure the metrics reported on the Affordable Housing Dashboard are accurate	5/31/2024	Complete	Verified w/out exception
AU23-025	ITSD Surveillance Cameras (Confidential)	ITSD	5/1/2024	Confidential	7/31/2024	Complete	Verified w/out exception
AU23-019	HR Recruiting	HR	5/16/2024	Increase documentation of recruitment efforts and tracking.	10/31/2023	Complete	Verified w/out exception
				Maintain documentation in accordance with retention standards.	7/31/2024	Complete	Verified w/out exception
				Refine and implement user access reviews.	7/31/2024	Complete	Verified w/out exception
				Improve staff training for users of NeoGov.	7/31/2024	Complete	Verified w/out exception
AU23-029	Property and Evidence Room	SAPD	5/16/2024	Assess the risks associated with these batteries and work with the Fire Chief to develop a fire safety / hazardous materials plan for the Property Room.	9/30/2024	Complete	Verified w/out exception
				Ensure that a high-level COOP is developed for the Property Room	9/30/2024	Complete	Verified w/out exception
				Ensure that follow-up units submit SANE kits for testing to the assigned Property Control Agent in time for the Property Control Agent to send them to the lab for testing within 30 days of receipt by	7/1/2024	Complete	Verified w/out exception
				Ensure periodic reviews of FileOnQ user access and assigned roles are performed in accordance with AD 7.8d	6/30/2024	Complete	Verification Pending
AU24-004	BESD Fueling Facilities	BESD	8/12/24	Implement monitoring controls over the fuel delivery process to ensure compliance. Furthermore, staff should be trained on fuel delivery procedures.	7/26/2024	Complete	Verified w/out exception
				Update the current guidelines to reflect current fuel operation processes. Furthermore, train staff on the updated policy.	7/26/2024	Complete	Verified w/out exception

Audit Recommendation Status for published reports in  
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AU24-029	Outdoor Equipment Maintenance	Parks	8/29/2024	Update low frequency checklist packet to match current CPSC/ASTM standards.	8/31/2024	Complete	Verification Pending	
				Update existing policies and procedures to ensure the low frequency checklist packet is periodically updated and develop a consistent method for documenting high frequency inspections.				
				Update policies to ensure consistent and timely opening of WOs and specify timeframes for providing completed documentation and close out.	9/30/2024	Complete	Verified w/out exception	
				Work with 311 Director to ensure all SLA timeframes are in alignment with CRM. Delimit badge access. Establish a periodic review over warehouse badge access.	9/30/2024	Complete	Verified w/out exception	
AU24-005	Go Rio Contract Mgmt	CCDO	8/29/2024	Modify controls to ensure barge drivers are receiving all required training.	Complete	Complete	Verified w/out exception	
AU24-027	24/7 Metrics	OMB	9/26/2024	Develop policies to ensure: 1) Supporting documentation is requested from departments and reviews are fully documented and 2) Any restated results are reviewed for accuracy and consistently documented within the report.	6/10/2024	Complete	Verification Pending	
AU24-001	Landing Fees	Aviation	11/18/2024	Design and implement a control to periodically validate the number and type of aircraft landings reported by airlines and reconcile to monthly airline self-reports.	12/1/2024	Complete	Verification Pending	

# Audit Recommendation Status for published reports in Calendar Year 2024 through January 2025

AU23-033	Public Safety 9-1-1	Police	11/18/2024	Chief of Police ensure call reviews are performed consistently and failed call reviews are followed up by QA analysis/supervisors with the agents.	10/31/2024	Complete	Verified w/out exception	
		Fire		Fire Chief implement a methodology to periodically evaluate staffing levels considering call volumes, impact of new programs and potential effect of a 12-hour shift staffing model to address staffing needs.	2/28/2025	Complete	Verified w/out exception	
		Fire		Fire Chief develop procedures for providing documented feedback to call takers who have received review scores showing a need for improvement.	9/30/2024	Complete	Verified w/out exception	
		Fire		Fire Chief establish policies to ensure that personnel transfers to the backup facility occur at least annually.	10/31/2024	Complete	Verified w/out exception	
		Police & Fire		Perform further research to determine if and how abandoned calls are being dismissed and establish effective controls to ensure abandoned calls are called back at least once per NENA standards.	3/31/2025	On Schedule	Verification Pending	
		IT, Police, Fire		Ensure that badge access reports are produced annually by ITSD, reviewed and returned by SAFD and SAPD, and processed by ITSD timely for appropriate badge access removal.	12/31/2024	On Schedule	Verification Pending	3/31/2025
		IT, Police, Fire		Ensure CAD user access is restricted as appropriate.	12/31/2024	Complete	Verified w/out exception	
AU24-006	Alamodome Concessions Contract	CSF	11/22/2024	Ensures existing monitoring procedures are executed as intended to ensure insurance coverage is in accordance with the contract.	10/31/2024	Complete	Verified w/out exception	
AU23-027	Home Improvement Programs (Full Re-Audit FY 2026)	NHSD	12/12/2024	1) Modify program policies. 2) Establish controls as projects proceed to the next phase. 3) Re-train staff on updated policies 4) Develop QA process to monitor compliance.	11/31/2024	Complete	Verification Pending	
				Obtain surveys after project completion and use feedback to improve programs.	11/31/2024	Complete	Verified w/out exception	
				Ensure performance measures are: 1) Clearly defined. 2) Adequately supported.	11/31/2024	Complete	Verification Pending	
				1) Delimit excessive users. 2) Establish a periodic user access review.	11/31/2024	Complete	Verified w/out exception	

#### Management Status Assertion, options are:

**Complete** - Action plan to address audit recommendation is complete and implemented.

**On-Schedule** - Action plan to address audit recommendation is on schedule to be completed by target date.

**Behind Schedule** - Action plan is not on schedule to be completed by target date or has missed target date.

#### Audit Verification options are:

**Verified w/o exception** - tested the updated process and verified it is implemented and working as intended.

**Verified with exception** - Audit has tested the updated process and has determined implementation is not complete or working as intended.

**On Schedule** - verification planned when action plan is completed.

**Verification Pending** - delay in action plan implementation, scheduling conflicts or audit providing time for effective testing.

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