

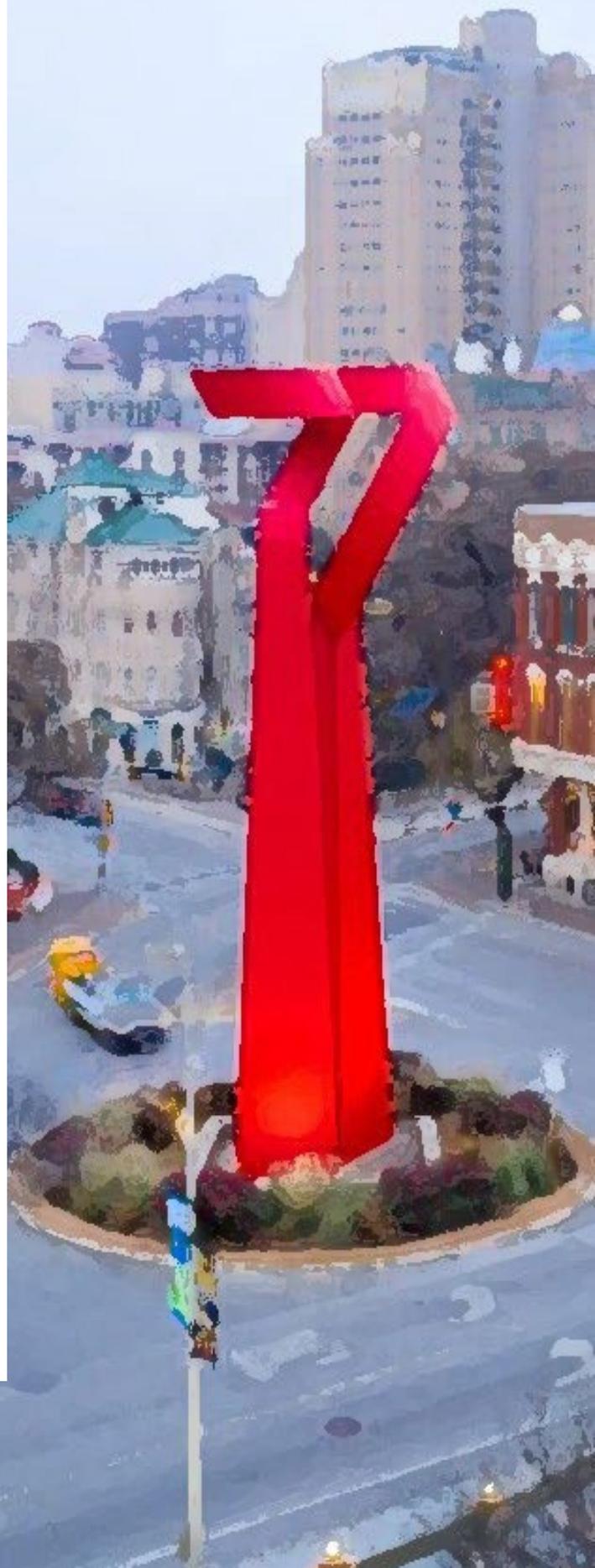
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**CITY OF SAN ANTONIO  
OFFICE OF THE CITY AUDITOR**

**OFFICE OF MANAGEMENT AND BUDGET**  
AUDIT OF 24/7 METRICS  
PROJECT NO. AU24-027  
SEPTEMBER 26, 2024

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KEVIN W. BARTHOLD, CPA, CIA, CISA  
CITY AUDITOR



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# Executive Summary

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As part of our annual Audit Plan approved by City Council, we conducted an audit over Office of Management and Budget (OMB), specifically reporting of 24/7 Metrics. The audit objective, conclusions, and recommendations follow:

## **Determine if "24/7" metrics reported are accurate and properly supported.**

Through this audit, it was found that a majority of the 24/7 metrics were accurately reported and properly supported by data. However, there were two instances where the reported 24/7 metrics were reported inaccurately. In addition, there was no consistent process in place for notating adjustments made to previously reported metrics. Documentation and controls over the 24/7 metric reporting process should be improved.

We provided recommendations to management to strengthen controls and resolve identified issues. OMB management agreed with the audit findings and has developed positive action plans to address them. Management's verbatim response is in Appendix B on page 7.

# Background

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In 2012, a request was made by city management to develop metrics that would provide an overview of the City of San Antonio (City)'s performance. In response, the 24/7 Performance Report was developed. This report provides current and past performance along with comparisons against other major cities to show how the City has responded to different challenges, opportunities, and requests.

The 24/7 Performance Report is a set of metrics across seven service categories that provide an overview of the City's performance. The seven service categories are as follows:

- Public Safety
- Neighborhoods
- Economic Development
- Infrastructure
- Sustainability
- Open Government
- Convention, Visitors, and Arts

Examples of metrics includes fire response times, total calls for police service, and streets moving from bad to excellent condition. The 24/7 Performance Report can be found in the budget archives on the City's website. For FY 2022, the report included 56 metrics, while in FY 2023, 58 were included.

During FY 2022 and 2023, the Office of Innovation was responsible for developing the 24/7 report and collecting metric results for 26 reporting departments on a quarterly basis. As the results were received, a review was performed by the Office of Innovation. In addition, the Office of Management and Budget (OMB) would provide a high-level review of the results. As needed, additional clarity would be obtained from applicable department contacts. Supporting documentation was not always required to substantiate the results.

Beginning in FY 2024, OMB has taken sole responsibility over management of the 24/7 Performance Reports.

# Audit Scope and Methodology

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The audit scope was the 24/7 Performance Reports for FY 2022 and 2023 and included department policies and procedures, support for reported metrics, and comparative data sources.

To gain an understanding of department operations, we interviewed OMB and Office of Innovation personnel and conducted walkthroughs over the 24/7 Performance Report compilation and review process and comparative data usage. Further, we assessed internal controls relevant to the audit objective which included a review of 24/7 Performance Report Procedures that served as our primary criteria.

In addition, as part of our testing procedures we examined the following areas:

- Determined if 24/7 metric results are adequately reviewed and supported.
- Verified if 24/7 metric variances are reasonable, and any restated results are appropriately supported and accurately documented.
- Determined if comparative data used in the 24/7 Performance Report is relevant and current.
- Identified other potential benchmarking data for comparative use in the 24/7 Performance Report.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

# Audit Results and Recommendations

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## A. Inaccurate Reporting of Metrics

In our review, it was found that a majority of the results in the 24/7 Performance Report were reported accurately; however, inaccurate metrics were identified. Further, adjustments to previously reported results are not consistently notated in the 24/7 Performance Report.

We reviewed a sample of 18 of 58 (31%) metrics from FY 2023 to confirm they were accurate and adequately supported. While the departments were able to provide support for all 18 metrics, 2 of 18 metrics reported were inaccurate. Additionally, in reviewing Quarter 4 FY 2023, no support was provided for the review of the metrics.

We also compared reported metrics between Quarter 1 FY 2023 and Quarter 1 FY 2024 and identified 15 metrics had results from one or more years restated. We selected a sample of 5 metrics and determined:

- 1 of 5 metrics remained inaccurate after the restatement and
- 4 of 5 metrics lacked a notation in the report documenting the reason for restatement.

Per the 24/7 Performance Report Procedures, effective FY 2024, OMB is responsible for final validation of the metrics provided by the departments and should work with them to address any requested adjustments. Additionally, for the sake of transparency, any restated metrics should include a notation documenting that a restatement was made.

Currently, policies and procedures are inadequate to ensure that metrics in the 24/7 Performance Report are supported, accurately reported, and adjustments to metrics are consistently managed. In effect, this has contributed to the aforementioned inaccuracies.

## Recommendation

The OMB Director develop comprehensive policies and procedures to ensure that:

- 1) Supporting documentation is requested from departments and reviews are fully documented each reporting period and
- 2) Any restated results are reviewed for accuracy and consistently documented within the report.

# Appendix A – Staff Acknowledgement

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Abigail Estevez, CPA, CIA, CISA, Audit Manager  
Loretta Faxlanger, CFE, Auditor in Charge  
Ty Myers, Auditor

# Appendix B – Management Response



## CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

July 26, 2024

Kevin W. Barthold, CPA, CIA, CISA  
City Auditor  
San Antonio, Texas

RE: Management's Corrective Action Plan for Audit of Office of Management and Budget 24/7 Metrics

The Office of Management and Budget has reviewed the audit report and has developed the Corrective Action Plan below corresponding to the report recommendation(s).

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
A	<p><b>Inaccurate Reporting of Metrics</b> The OMB Director develop comprehensive policies and procedures to ensure that:</p> <p>1) Supporting documentation is requested from departments and reviews are fully documented each reporting period and</p> <p>2) Any restated results are reviewed for accuracy and consistently documented within the report.</p>	5	Accept	Justina Tate	6/10/2024
<p><b>Action plan:</b> <i>The Office of Management and Budget has implemented procedures and guidelines for updating the 24/7 measures. These will be provided to departments that have 24/7 performance measures to ensure procedures and guidelines are followed. Additionally, departments will provide detailed backup for the results that are being provided to OMB.</i></p>					

We are committed to addressing the recommendation in the audit report and the plan of action presented above.

Sincerely,

  
\_\_\_\_\_  
Justina Tate  
Director  
Office of Management and Budget

7/26/2024  
Date

  
\_\_\_\_\_  
Maria Villagomez  
Deputy City Manager  
City Manager's Office

9/23/2024  
Date