



CITY OF SAN ANTONIO

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SAN ANTONIO TEXAS 78283-3966

August 29, 2024

Members of the City Council:

Enclosed is the proposed Fiscal Year 2025 Audit Plan for the Office of the City Auditor.

The 2025 plan includes 36 performance and IT audits and 2 consulting projects. As in years past, the plan includes time allocated for potential City Council and Management requested projects. Also within the plan, time is allotted for follow-up of all audit recommendations and management action plans, audit participation in the upcoming SAP Program Upgrade, Aviation Terminal Development Program, and data analytics to include development of continuous monitoring efforts in high-risk areas.

In developing the plan, my Office sought input from City Council Members, the City Manager, Executive Leadership Team and select Department Directors. We added additional input based on local government audit industry trends. This effort resulted in an extensive list of potential areas for audit within the City. We then prioritized these potential areas based on a high-level risk assessment considering factors such as financial impact, compliance, and prior issues, and developed the enclosed proposed FY2025 Audit Plan.

I believe this plan provides adequate audit coverage across City departments and recognizes concerns of City Council and Management.

This proposed plan was approved by the Audit Committee on August 13th.

I welcome discussion on the proposed plan and request approval.

Respectfully,

A handwritten signature in black ink, appearing to read "Kevin W. Barthold".

Kevin W. Barthold, CPA, CIA, CISA, CRMA
City Auditor

	Dept	Process/Program	Estimated Hours	Objective
1	311 Customer Service	Operations	800	Determine if 311 processes and systems are operating effectively and interfaces with department work order systems are functioning properly.
2	Animal Care Services	Animal Defense League Contracts	500	Determine if the contract with the Animal Defense League and operations at the Paul Jolly Center for Pet Adoptions are managed effectively.
3	Animal Care Services	Dangerous and Aggressive Dog Program	500	Determine if the ACS Dangerous Dog Program is operating effectively and in accordance with policies, procedures and best practices.
4	Aviation	Airline Fees	600	Determine if various airline fees are monitored and collected with appropriate supporting documentation.
5	Aviation	Parking Optimization Program	800	Determine if the Aviation parking facilities are managed effectively including contract compliance and financial components.
6	City Center Development and Operations	Parking Operations	800	Determine if downtown parking operations are managed effectively to include adequate internal controls, accurate financial reporting, and effective garage management.
7	City Council	City Council LGC	700	Determine if the City Council LGC is in compliance with governance documents and Human Resources policies and procedures.
8	Convention and Sports Facilities	CSF Janitorial Services Contract	500	Determine if the janitorial contract for CSF facilities is monitored and effectively managed.
9	Convention and Sports Facilities	Alamodome Security Contract	500	Determine if the security contract for the Alamodome is monitored and effectively managed.
10	Dept of Human Services	Delegate Agencies	700	Determine if DHS is effectively monitoring delegate agency contracts in terms of financial and performance components.
11	Dept of Human Services	Haven for Hope	700	Determine if contract administration is effective to ensure compliance with key terms of the contract and accuracy of performance measures.
12	Development Services Dept.	Demolitions of Dangerous Properties	500	Determine if demolition of dangerous properties is in accordance with State and City regulations and contract services are monitored.
13	Economic Development Department	GreaterSATX Contract	400	Determine if the contract with GreaterSATX is monitored and performance measures are properly supported and accurate.
14	Finance	Vendor Master File	700	Determine if proper internal controls are in place to ensure the City's Vendor Master File is reliable and disbursements are accurate.
15	Finance	Unapplied Cash Receipts	600	Determine if funds in accounting clearing accounts (unapplied cash receipts) are managed effectively to include timeliness and proper posting to customer accounts.

	Dept	Process/Program	Estimated Hours	Objective
16	Finance	Treasury Operations	350	Determine if access to treasury accounts (depository and trust accounts) is properly managed to include authorizations and user access controls.
17	Fire	Overtime Analysis	800	Continued analysis of SAFD payroll with focus on overtime and other special pay categories.
18	Fire	Inventory Management	600	Determine if SAFD inventory and supplies within fire stations are effectively managed and properly accounted for.
19	Fire	Fleet Operations	700	Determine if SAFD Fleet is maintained in accordance with policies and manufacturer recommendations. Also determine if Fuel cards are properly managed.
20	Health	Oral Health Program	400	Determine if the Oral Health program is adequately managed and in compliance with policies and grant requirements.
21	Human Resources	Training	500	Determine if Citywide training programs managed by HR are effective and meeting department needs and applicable requirements.
22	ITSD	Annual Security Awareness Training Review	90	Determine if ITSD has implemented the State required Security Awareness Training Program effectively and in compliance with State guidelines.
23	ITSD	City-Wide Badge Access	500	Determine if badge access to City facilities is controlled and adequately managed with an emphasis on high risks areas.
24	ITSD/Citywide	Vendor Access	700	Determine if vendor access to City systems is controlled and managed appropriately.
25	ITSD/PW	Oracle Primavera Project Management Application	450	Determine if security controls for the Oracle Primavera environment are adequate and effective.
26	Neighborhood Housing and Services Dept.	Grants Monitoring and Administration Division	700	Determine if the Grants Monitoring and Administration division within NHSD is effectively monitoring grant programs and other initiatives.
27	Police	Timekeeping System	700	Determine if personnel timekeeping is accurate and supported including overtime, special pay, and systems used.
28	Police	SAPD Training	500	Determine if training programs and certifications for SAPD are accurately maintained and in compliance with State requirements.
29	Police	Mark 43 system	500	Determine if incident reports within the Mark43 system are adequately reviewed and classified. Additionally, confirm system controls surrounding user access and segregation of duties are adequate.
30	Police	Aviation Police	800	Determine if Police operations are managed effectively and efficiently to include compliance with training requirements, staffing, inventory controls and current operating procedures.

	Dept	Process/Program	Estimated Hours	Objective
31	PreK 4 SA	Food Services Contract	500	Determine if the PreK 4 SA food services contract with the San Antonio Food Bank is monitored and effectively managed.
32	Public Safety	Deployment Reimbursements from State and Federal Agencies	500	Determine if deployments by San Antonio personnel are managed appropriately and costs are monitored and reimbursed by requesting agencies.
33	Public Works	Right of Way Permits	400	Determine if ROW permits are processed in accordance with applicable ordinances to include program administration and payment.
34	Risk Management	Workers Comp Third Party Administrator	400	Determine if the Workers Comp TPA contract is adequately managed and system data is accurate and reliable (after the recent system transition).
35	Sustainability	Municipal On-Site Solar Project	500	Determine if the Sustainability Solar Panel Project is being effectively implemented to include project management and compliance with contract terms.
36	Workforce Development	Ready to Work Program	750	Determine if Ready to Work contracts are monitored and in compliance with key terms. Focus will be on newly added components of the Ready to Work program.
37	Aviation	Aviation Terminal Development Program	750	Staff assigned to the Aviation Terminal Development Program. Our focus will be on effective project management oversight and payment processing.
38	ITSD	SAP Program Upgrade	750	Staff assigned to the SAP Program Upgrade. Our focus will be on effective system development lifecycle controls with emphasis on security and applications controls.
39	Citywide	Follow-up	750	Hours allocated for follow-up activity for all audit recommendations and management action plans.
40	Citywide	Data Analytics	1,200	Hours allocated for the development and implementation of continuous monitoring programs for critical areas.
41	Citywide	Special Projects	1,000	Hours allocated for special project requests from Council and management.
Consulting Projects				
42	Arts and Culture	Arts Funding Review	80	Review of the annual Arts Funding Allocation to determine if it is accurate and in compliance with funding guidelines.
43	Police	SAPD Asset Seizure	500	Provide the required affirmation to the Office of the Attorney General on SAPD's FY 2024 Chapter 59 Report for asset seizures and forfeitures.