



CITY OF SAN ANTONIO

P. O. BOX 839966
SAN ANTONIO TEXAS 78283-3966

September 15, 2022

Members of the City Council:

Enclosed is the proposed Fiscal Year 2023 Audit Plan for the Office of the City Auditor.

The 2023 plan includes 38 performance and IT audits and 1 consulting project. As in years past, the plan includes time allocated for potential City Council and Management requested projects. Also within the plan is time allotted for follow-up of all audit recommendations and management action plans.

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 FY2023 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 and Accountability Committee on August 26th.

I welcome discussion on the proposed plan and request approval.

Respectfully,

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

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

Office of the City Auditor
Proposed FY2023 Annual Audit Plan

| | Department | Program or Project | Est. Hours | Objective |
|----|----------------------------------|--|-------------------|---|
| 1 | Animal Care Services | Rescue Group Contracts | 400 | Determine if ACS and rescue groups are in compliance with contract terms. |
| 2 | Aviation | Fleet Operations | 400 | Determine if Aviation fleet operations are functioning effectively and efficiently including maintenance and vehicle replacement. |
| 3 | Aviation | Construction in Progress (CIP) | 300 | Determine if Aviation capital construction projects are accounted for properly as completed and put into service. |
| 4 | Aviation | Ground Transportation Unit | 300 | Determine if Aviation is adequately managing its ground transportation permit fees and inspection program. |
| 5 | City Manager's Office | City Funded Non-Profit Events | 400 | Determine if City funded non-profit organization events are conducted in compliance with contract terms. |
| 6 | Convention and Sports Facilities | Rigging and A/V contracts | 400 | Determine if CSF contracts with audio/visual services and rigging services are properly monitored. |
| 7 | Development Services Dept. | Code Enforcement | 600 | Determine if code enforcement processes are consistent, sufficiently documented, and in compliance with statutes, ordinances and internal policies. |
| 8 | Development Services Dept. | Southern Edwards Plateau Habitat Conservation Plan (SEP-HCP) | 400 | Determine if habitat conservation is handled in compliance with the SEP-HCP. |
| 9 | Development Services Dept. | Property Abatement Process | 400 | Determine if property abatements are handled in accordance with relevant statutes, ordinances and internal policies. |
| 10 | DSD/ITSD | Accela | 400 | Determine if application controls for the Accela point of sale system are adequate and data is accurate and reliable. |
| 11 | Economic Development | Prosper West Contract (formerly Westside Dev Corp) | 400 | Determine if parties are in compliance with the economic development agreement between the City and Prosper West (formerly the Westside Development Corporation). |
| 12 | Finance | Short Term Rentals | 400 | Determine if Finance is adequately monitoring compliance with Hotel Occupancy Tax (HOT) ordinances for short term rentals. |
| 13 | Finance | Citywide Cash Receipts | 500 | Determine if receipts are adequately controlled and in compliance with Finance cash handling directives. |

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| 14 | Finance | Procurement Preference Programs and Exemptions | 400 | Determine if procurement preference programs and exemption programs are utilized effectively and in compliance with relevant statutes, ordinances, and policies. |
| 15 | Finance | Bonfire (procurement evaluation system) | 300 | Determine if application controls for the Bonfire procurement evaluation system are adequate and data is accurate and reliable. |
| 16 | Finance/Aviation | Aviation Procurement | 500 | Determine if aviation procurement processes are effective and in compliance with state and local laws. |
| 17 | Fire | SAFD Medical Supplies and Controlled Substances Inventory Management | 500 | Determine if the San Antonio Fire Department is adequately managing its medical supplies and drug inventories. |
| 18 | Health | Labs | 500 | Determine if Metro Health laboratories are in compliance with regulations and they are operating efficiently and effectively. |
| 19 | Human Resources | Recruiting/Hiring Process | 500 | Determine if HR recruiting and hiring processes are efficient and in compliance with relevant HR regulations and policies. |
| 20 | Human Resources | Employee Master Data | 200 | Determine if employee master data is accurate and appropriate quality assurance processes are in place. |
| 21 | ITSD | Security Awareness Training | 50 | Determine if ITSD has implemented the State required Security Awareness Training Program effectively and in compliance with State guidelines. |
| 22 | ITSD | City Council Database - One View | 500 | Determine if application controls for the City Council Database system, One View, are adequate and data is accurate and reliable. |
| 23 | ITSD | Active Directory Security | 500 | Determine if Active Directory security controls are adequate and effective. |
| 24 | ITSD | Contract Administration | 600 | Determine if ITSD vendor contracts (for equipment and services) are monitored and deliverables are being met. |
| 25 | ITSD | Surveillance Cameras | 800 | Determine if the surveillance camera system is monitored, maintained, and appropriately secured. |
| 26 | NHSD | Affordable Housing Developer Incentive Programs | 500 | Determine if affordable housing incentive programs are monitored to ensure developer commitments are honored. |

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| 27 | NHSD | Home Improvement Programs | 500 | Determine if the Residential Rehab Programs are managed effectively and efficiently and in compliance with established guidelines to include vendor management. This includes Minor Rehab, Major Rehab, and Under One Roof. |
| 28 | NHSD | Tax Increment Reinvestment Zones (TIRZ) | 500 | Determine if Tax Increment Reinvestment Zones are properly managed including governance, revenues, and expenditure authorizations. |
| 29 | Police | Property and Evidence Room | 500 | Determine if chain of custody and evidence preservation controls are adequate for SAPD Property and Evidence facilities. |
| 30 | Police | Growden and Towing Contracts | 600 | Determine if contracts for towing and vehicle storage are managed appropriately. |
| 31 | Police | SAPD Crime Prevention Program (3rd party contract) | 300 | Determine if key Crime Prevention Program contract provisions are being monitored. |
| 32 | Pre-K 4 SA | Transportation Contract | 400 | Determine if the Pre-K 4 SA transportation contract is adequately managed. |
| 33 | Public Safety | 911 Operations | 600 | Determine if 911 operations are effective, efficient, and comply with national standards. |
| 34 | Public Safety | Radio System | 400 | Determine if agency agreements for the public safety radio system are adequately monitored to ensure compliance. |
| 35 | Risk Management | Workers Comp | 300 | Determine if the Workers Comp TPA contract is adequately managed and system data is accurate and reliable (after the recent system transition). |
| 36 | Transportation/PW | Federally Funded Transportation Contracts | 500 | Determine if federally funded transportation projects are in compliance with federal requirements. |
| 37 | Workforce Development | Alamo Promise Contract | 400 | Determine if the Alamo Promise contracts are adequately monitored to include management of key terms and fiscal areas. |
| 38 | Workforce Development | Ready to Work Program | 600 | Determine if contract compliance and monitoring is adequate and performance measures are supported. |

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|----|-------------------|------------------------------------|-------------------|--|
| 39 | Citywide | Hold for special projects/requests | 1,000 | Hours allocated for special project requests from Council and management. |
| 40 | Citywide | Follow-ups | 1,000 | Hours allocated for follow-up activity for all Audit recommendations and management action plans. |
| 41 | Citywide | Continuous Monitoring | 1,000 | Hours allocated for the development and implementation of continuous monitoring programs for critical areas. |

Consulting Project

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|----|--------|--|-----|--|
| 42 | Police | Asset Seizure and Forfeiture Attestation | 400 | Provide the required affirmation to the Office of the Attorney General on SAPD's FY 2022 Chapter 59 Report for asset seizures and forfeitures. |
|----|--------|--|-----|--|