
CITY OF SAN ANTONIO
OFFICE OF THE CITY AUDITOR



Audit of Public Works

Sidewalks Program

Project No. AU22-039

September 14, 2022

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

Executive Summary

As part of our annual Audit Plan approved by City Council, we conducted an audit of the Public Works Department sidewalks program. The audit objectives, conclusions, and recommendations follow:

Determine if the sidewalks program is implemented per existing guidelines and if sidewalk expenses are supported and accounted for properly.

Public Works has implemented the sidewalks program according to existing guidelines and is properly supporting and accounting for sidewalk expenses. Public Works has established an effective methodology to distribute funding for the Infrastructure Management Program (IMP) Sidewalks Program to City Council Districts based on an equity matrix. Additionally, sidewalk expenses for the IMP Sidewalks Program and the Pedestrian Mobility Bond Program are supported, approved, and properly accounted for with payment requests processed in the Project Reporting Integrated Management Enterprise Link (PRIMELink) system.

We make no recommendations to Public Works; consequently, no management responses are required. Management's acknowledgement of these results is in Appendix C on page 6.

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Background

The City's Sidewalks Program is a five-year rolling program developed as part of the Infrastructure Management Program (IMP). It is developed by the Public Works Department and is approved each year by City Council as part of the annual budget process. As it is a 5-year rolling program, new projects are added to the fifth year of the program and existing, scheduled projects are adjusted as needed each year based on the current budget. For fiscal year (FY) 2021, the Sidewalk Program had a budget of \$5 million with \$500,000 of that amount for sidewalk repairs and \$150,000 for a sidewalk rebate program with citizens. Funds are distributed to City Council Districts based on the percentage of sidewalk gaps and an equity matrix developed from census data.

The goal of the Sidewalks Program is to increase the connectivity of the City's sidewalk network through sidewalk construction where gaps exist. The Sidewalks Program is also focused on compliance with the Americans with Disabilities Act (ADA). The program is managed by the Streets Division (Sidewalks & Special Projects Section).

In FY 2018, Public Works developed Project Selection and Prioritization Criteria. This established a rating system from 1-100 with 100 being the highest priority. Different categories (pedestrian safety, schools, transit access, healthcare facilities, etc.) have a set allotment of points that can be assigned. Based on that final rating, potential sidewalk projects are assigned a priority of 1-5 with 1 being the highest priority. Public Works also contracted with AECOM, a third party contractor, to develop a Conceptual Sidewalk Master Plan. Part of this plan included rating all existing sidewalks and sidewalk gaps according to this prioritization criteria.

Sidewalks are also constructed through the Pedestrian Mobility Bond Program. It is part of the overall 2017 – 2022 bond program which includes the construction of over 200 miles of sidewalks over the 5-year period. For FY 2021, the Pedestrian Mobility Bond Program had a budget of \$13 million.

Public Works uses the Project Reporting Integrated Management Enterprise Link (PRIMELink) system to manage capital projects which include the IMP Sidewalks Program and the Pedestrian Mobility Bond Program.

Audit Scope and Methodology

The audit scope was FY 2021 IMP Sidewalk Program and Pedestrian Mobility Bond Program.

We interviewed staff and management to gain an understanding of how the sidewalk programs are managed. This included a review of contract setup in PrimeLink, the sidewalk project selection process for the IMP, payment requests for completed construction work, and the budget allocation process by City Council District for the IMP.

We reviewed the contracts associated with the IMP and Pedestrian Mobility sidewalk programs to determine if they were entered correctly into PrimeLink and SAP. We judgmentally selected 26 payment requests to determine if they were properly approved, supported, and if the payment had been correctly recorded in SAP. Additionally, we reviewed the invoices associated with the payment requests to determine if they had been calculated correctly and agreed to the contract schedule of values. We also reviewed the methodology Public Works uses to allocate budgeted funding to City Council Districts for the IMP to determine if it is reasonable. Testing criteria included Public Works internal policies and procedures and sidewalk construction contracts.

We assessed internal controls relevant to the audit objective. This included a review of Public Works internal policies and procedures and approvals and support in PrimeLink for payment requests.

We relied on computer-processed data in PrimeLink to validate the payment requests for completed sidewalk construction work. Our reliance was based on performing direct tests on the data rather than evaluating the system's general and application controls. Our direct testing included reviewing payment requests in PrimeLink for proper approvals and support and reviewing contract data in PrimeLink for accuracy. We do not believe that the absence of testing general and application controls had an effect on the results of our audit.

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

A. IMP Sidewalk Funding

Public Works has developed an adequate methodology to allocate IMP sidewalk construction funding to City Council Districts. Sidewalk construction funding is distributed to City Council Districts based on both sidewalk gaps in the City Council District and an equity matrix developed from census data. We reviewed the methodology and funding allocation and determined it was accurately calculated and distributed sidewalk construction funding on an equitable basis.

Recommendation

None.

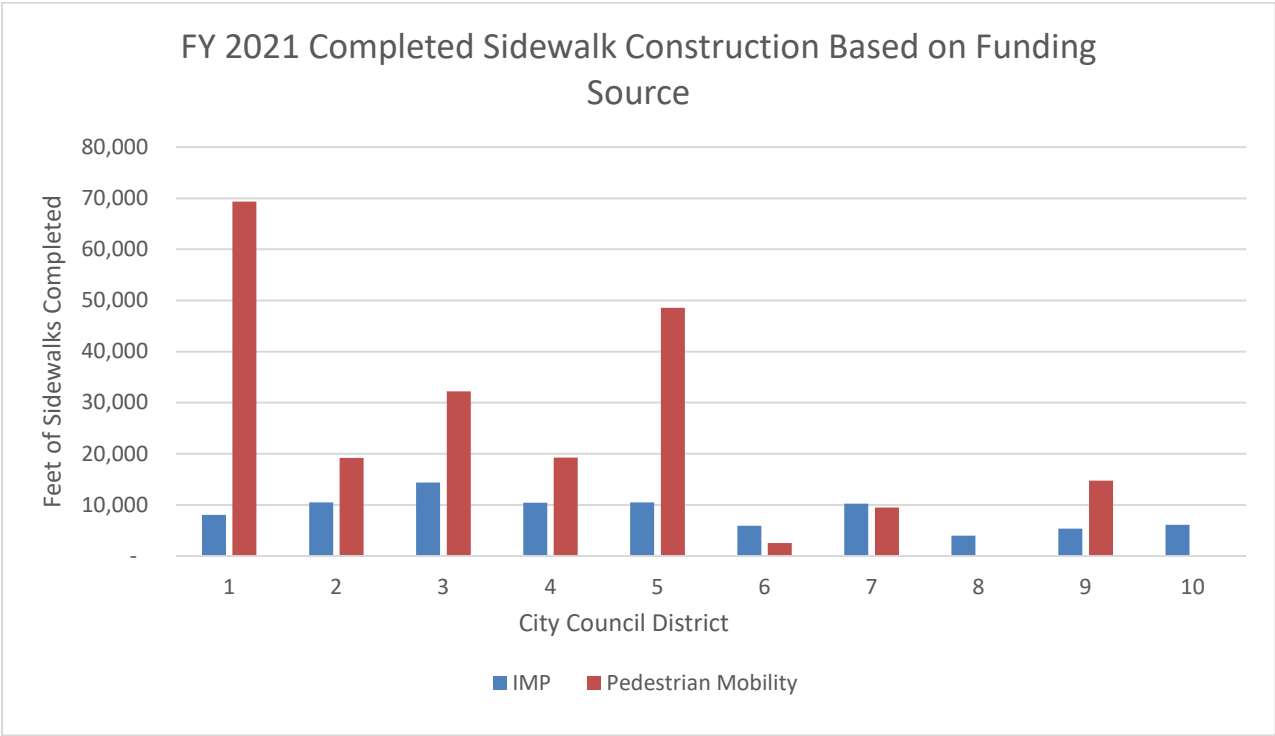
B. Sidewalk Construction Expenses

Sidewalk construction expenses are supported, approved, and properly accounted for. Sidewalk construction expenses are captured in payment requests. We judgmentally selected 26 payment requests from the total of 479 and determined they were properly approved, were supported with invoices, and the payments to contractors were recorded correctly in SAP. Additionally, we reviewed the invoices for each payment request and determined the amounts charged agreed with the contract schedule of values.

Recommendation

None.

Appendix A – Supplemental Information



Appendix B – Staff Acknowledgement

Mark Bigler, CPA-Utah, CISA, CFE, Audit Manager
Douglas Francis, CIA, Auditor in Charge
Javier Castillo, IT Auditor

Appendix C – Management Acknowledgement



CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

August 16, 2022

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

RE: Management's Acknowledgement of its Review of Audit of Public Works Sidewalks Program

The Public Works Department has reviewed the audit report and provided its comments to the auditors. As there are no recommendations for management, no management responses are required.

Public Works:

Fully Agrees

Does Not Agree (provide detailed comments)

Sincerely,

Handwritten signature of Razi Hosseini in blue ink.

Razi Hosseini, P.E.,
Director/City Engineer
Public Works Department

8/16/2022
Date

Handwritten signature of Roderick Sanchez in blue ink.

Roderick Sanchez
Assistant City Manager
City Manager's Office

8/17/2022
Date