



CITY OF SAN ANTONIO

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SAN ANTONIO TEXAS 78283-3966

August 31, 2023

Members of the City Council:

Enclosed is the proposed Fiscal Year 2024 Audit Plan for the Office of the City Auditor.

The 2024 plan includes 37 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 FY2024 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 8th.

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 FY2024 Annual Audit Plan

	Department	Program or Project	Estimated Hours	Objective
1	Aviation	Landing Fees	500	Determine if landing fees charged to airlines at San Antonio airports are accurate, complete, and in compliance with contracts and regulations.
2	Aviation	Valet Services Contract	500	Determine if the Aviation contract for valet services is adequately managed and associated parties are in compliance with terms.
3	Aviation	Aviation Construction Projects	1,500	Hours allocated for audits of Aviation construction contracts. Specific contracts to be determined.
4	Building and Equipment Services	Fueling Facilities	750	Determine if controls over receiving, storing, and dispensing fuel are adequate at fueling facilities.
5	Center City Development and Operations	Go Rio San Antonio Contract	400	Determine if the Go Rio contract is adequately monitored and key terms are complied with.
6	Convention and Sports Facilities	Alamodome Concessions Contract	750	Determine if concessions and catering contracts at the Alamodome are monitored and parties are in compliance with contract terms.
7	Convention and Sports Facilities	Visit SA Contract	500	Determine if the Visit San Antonio contract is adequately monitored and key terms are complied with.
8	Economic Development	Construction Recovery Grants Program	500	Determine if the construction recovery grants program was administered in compliance with Council direction and adopted policies and procedures.
9	Economic Development	SAGE Storefront Grant Program	350	Determine if parties are in compliance with the economic development agreement between the City and SAGE (San Antonio for Growth on the Eastside).
10	Finance	P-Card	500	Determine if the P-Card program is managed in compliance with policies and procedures.
11	Finance	Public Utilities	750	Determine if required reporting and payments from City owned utilities are received, monitored, and accurate.

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	Department	Program or Project	Estimated Hours	Objective
12	Finance	Print Shop	600	Determine if print shop operations are properly managed to include intradepartment billings and outsourced services.
13	Finance	Short Term Rentals	750	Determine if Finance is adequately monitoring compliance with Hotel Occupancy Tax (HOT) ordinances for short term rentals.
14	Fire	EMS Billing	500	Determine if SAFD is properly managing the EMS billing collections contract.
15	Fire	SAFD Training Programs	750	Determine if Fire Department training programs are in compliance with regulations and policies and training records are properly maintained.
16	Fire	Personnel Overtime	800	Determine if Fire department personnel overtime is managed appropriately, accurately recorded and authorized.
17	Health	SA Kids BREATHE Program	500	Determine if the SA Kids BREATHE program is adequately managed and in compliance with policies and grant requirements.
18	Health	Air Monitoring Program	500	Determine if Public Center for Environmental Health (PCEH) Air Monitoring Programs are effective and adequately managed.
19	Health/Police	Crisis Response Team	750	Determine if SAPD Crisis Response Team operations are in compliance with policies and procedures and are effective in meeting the needs of the community.
20	Human Resources	Payroll Deductions	400	Determine if personnel payroll deductions are authorized, accurate, and reconciled to the appropriate accounts.
21	Human Resources	Temporary Employees	500	Determine if temporary employee contracts are adequately monitored and key terms are complied with.
22	ITSD	Security Awareness	60	Determine if ITSD has implemented the State required Security Awareness Training Program effectively and in compliance with State guidelines.

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23	ITSD	ECHO Data Center Physical Security	500	Determine if physical access, environmental, and fire suppression controls are adequate and effective.
24	ITSD	Artificial Intelligence	750	Determine if policies and procedures over AI use have been developed and are sufficient to ensure responsible governance.
25	ITSD	Configuration Management	500	Determine if changes to information technology resources are authorized and systems are configured and operating securely.
26	ITSD	Ransomware Response Plans	450	Determine if incident response plans and procedures for detecting, containing, and recovering from a ransomware attack are sufficient.
27	Management and Budget	24/7 Metrics	400	Determine if "24/7" metrics reported are accurate and properly supported.
28	Parks and Recreation/ Development Services	Tree Mitigation Program	400	Determine if oversight of the Tree Mitigation Program Fund is adequate to include allocation of funds and monitoring of performance metrics.
29	Parks and Recreation	Playground Maintenance	600	Determine if park playgrounds and exercise equipment are regularly inspected and maintained.
30	Parks and Recreation	Environmental Fund	500	Determine if management of the Parks and Recreation Environmental Fund is appropriate.
31	Police	Contingency Plans	600	Determine if adequate contingency plans are in place for SAPD facilities.
32	Police	Detention Center	750	Determine if operations are effective, efficient and in compliance with existing procedures, contracts/interlocal agreements, and regulations.
33	Police	Personal Protective Equipment	750	Determine if inventory of SAPD Personal Protective Equipment is adequately managed and properly accounted for.
34	Public Safety	Radio Contract	750	Determine if agency agreements for the public safety radio system are adequately monitored to ensure compliance.

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	Department	Program or Project	Estimated Hours	Objective
35	Public Works	Communication and Outreach	750	Determine if residents and business communications regarding PW projects are adequate and timely and citizen feedback is addressed.
36	Public Works	Advanced Transportation District	400	Determine if funding for the ATD is accurately tracked and expenditures are allowable.
37	Risk Management	Workers Comp	400	Determine if the Workers Comp TPA contract is adequately managed and system data is accurate and reliable.
38	Citywide	Follow-up work	1,000	Hours allocated for follow-up activity for all Audit recommendations and management action plans.
39	Citywide	Data Analytics	1,200	Hours allocated for the development and implementation of continuous monitoring programs for critical areas.
40	Citywide	SAP Project	500	Hours allocated for audit participation in the SAP upgrade project.
41	Citywide	Special Projects	1,000	Hours allocated for special project requests from Council and management.
Consulting Projects				
42	Police	Asset Seizure Fund	450	Provide the required affirmation to the Office of the Attorney General on SAPD's FY 2023 Chapter 59 Report for asset seizures and forfeitures.