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

**SAN ANTONIO POLICE DEPARTMENT  
AUDIT OF THE COMMUNITY CRIME  
PREVENTION PROGRAM  
PROJECT NO. AU23-031  
JANUARY 24, 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 of the San Antonio Police Department (SAPD), specifically the Community Crime Prevention Program. Under this program, SAPD worked with three contractors who create projects and activities to improve public safety while reducing crime outside of the traditional law enforcement context. The audit objectives, conclusions, and recommendations follow:

**Determine if key Community Crime Prevention Program contract provisions are being monitored.**

Overall, SAPD is monitoring key Community Crime Prevention Program contract provisions. SAPD has effective controls that ensure a contract administration plan (CAP) is created to monitor key contractual terms. In addition, SAPD has sufficient controls for approving invoices submitted by contractors to ensure projects and activities performed by the contractor meet the scope of services and are properly documented. Lastly, SAPD has adequate procedures in place to monitor the disbursement of funding to each contractor through the fiscal year.

However, the audit team identified areas in which controls could be improved in regard to the lack of documenting monitoring efforts, assigning performance measure goals to projects and activities, and verifying insurance type and coverage.

We provided recommendations to management to strengthen controls and resolve identified issues. SAPD 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 9.

# Background

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The mission of the San Antonio Police Department (SAPD) is to improve the quality of life by creating a safe environment in partnership with the people they serve. In March 2021, the Community Crime Prevention Program was established to support evidence-based violence reduction programming and wraparound services in the areas of domestic violence, anti-drug/group violence prevention, and neighborhood security. This program allows SAPD to demonstrate an immediate ability to address crime prevention by implementing principles of community policing, preventing hate crimes and youth violence, and addressing domestic violence.

The Community Crime Prevention Program is currently funded by \$250,000 of asset forfeiture funds included in the City's annual budget. In its second year, the program has one-year contracts with three different non-profit organizations: FREED Texas, WestCare Texas, and San Antonio Rising Stars. Each organization is to create projects or activities that support the development and implementation of programs supporting community involvement in law enforcement activities and local crime prevention awareness campaigns.

Each organization has their own area of focus to assist the community and prevent crime. FREED Texas focuses on reducing recidivism for formerly incarcerated high-risk adults and the prevention of repeat offending. FREED Texas offers individualized rehabilitation through a 9-week classroom program to assist a high-risk adult with reintegrating into society. WestCare Texas implements neighborhood strategies and activities within District 2 of San Antonio to address substance use disorders, mental health disorders, and domestic violence. WestCare Texas holds events where victims of these issues can seek assistance and shelter. Lastly, San Antonio Rising Stars focuses on underprivileged youth and families through community service, counseling, and workshops in partnership with local law enforcement. San Antonio Rising Stars establishes a Community Basketball League to empower and uplift the young men in the community and partners with SAPD to provide positive life skills.

The contracts with each of these three organizations are monitored and managed by the Contract Administration Office of SAPD. The goal of this office is to accomplish all contracting and contract procurement initiatives in accordance with applicable federal, state, and local laws. The Contract Administration Office consists of a Contract Manager, a Contract Coordinator, a Contract Officer, and Administrative Associates. This staff is tasked with increasing SAPD's contracting knowledge and utilization.

# Audit Scope and Methodology

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The audit scope included the key Community Crime Prevention Program contract provisions from FY 2022 through June 2023 and included three Professional Services Agreements (contracts), extensions to contracts, expenditures by the contractors, fund disbursements/reimbursements by SAPD, and all documents and systems used to monitor compliance with contract provisions.

To gain an understanding of key contract provisions and SAPD's monitoring efforts, we interviewed SAPD personnel and conducted walkthroughs of the contract terms, including the overview of the contract, advancement and disbursement of funds, review and approval of expenses, and monitoring tasks. The contracts were our primary criteria for this audit. We assessed internal controls relevant to the audit objective. This included a review of the City of San Antonio (COSA) Contract Administration Policy & Procedures and the SAPD Contract Administration Office Standard Operating Procedures.

We reviewed Contract Administration Plans (CAPs) to determine if a CAP was accurately created for each contract and was properly utilized to monitor each contract. Additionally, we reviewed a list of projects and activities performed by the contractors to verify the City funding was used appropriately within the scope of services of each contract. Also, we reviewed the budget tracking spreadsheets used by SAPD to track the funds disbursed to each contractor to verify the disbursements are monitored and not disbursed in excess of the contract amount. Lastly, we reviewed certificates of insurance to verify each contractor has obtained the proper insurance type with the appropriate limit amounts for the entire term of the contract.

We relied on computer-processed data in the SAP to validate the disbursements of funds to the contractors. Our reliance was based on performing direct tests on the data rather than evaluating the system's general and application controls. 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

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Overall, SAPD is monitoring key contract provisions of the Community Crime Prevention Program. We reviewed the contract administration plan (CAP) for each contract under this program and determined that the CAPs contained accurate information from all the required elements per the Administrative Directive and the key sections of the contract.

In addition, we reviewed a sample of 48 invoices totaling \$285,544.17 submitted by contractors for the projects and activities held in FY 2022 and FY 2023. We determined the projects and activities held met the scope of services of the contract, sufficient supporting documentation was submitted detailing the expenses, and the invoices were appropriately approved by SAPD.

Lastly, we reviewed the budget tracking spreadsheets maintained by SAPD for monitoring the amount of funding that has been disbursed to each contractor. We determined that SAPD is properly utilizing the spreadsheets to track the funding of each contract, and funds are not being disbursed in excess of the amounts awarded in the contracts.

However, the audit team identified areas in which controls could be improved as noted below.

## A. Insufficient Documentation

SAPD does not adequately document their monitoring efforts for ensuring contract provisions and conditions are met. We requested the monthly correspondences from each contractor for FY 2023 to determine if upcoming projects and activities were reviewed and approved by SAPD, and SAPD was not able to provide document support regarding this communication. In addition, we reviewed an invoice where funds were advanced to a contractor to determine if any remaining funds were returned by the contractor to the City. The invoice had \$988.65 in remaining funds, and these funds were not returned to the City. While this amount was minimal, any alternate use of funds should be documented. SAPD stated they provided an approval to the contractor for the use of these remaining funds towards a different invoice, but SAPD was not able to provide document support for this approval.

Contract administration is the responsibility of the City Department managing the contract and starts with a well-executed contract that is developed with realistic monitoring provisions. These monitoring provisions will serve as the foundation of the administration process.

There is insufficient documentation of monitoring efforts that ensure contractors are in compliance with their contract. Additionally, there is not a policy that requires monitoring efforts to be documented and retained.

SAPD's insufficient documentation of monitoring efforts may result in the inaccurate assessment of contract compliance and may increase liability to the City.

### **Recommendation**

The Police Chief establish a policy that creates minimum requirements for documenting and retaining, in accordance with state requirements, SAPD's monitoring efforts.

### **B. Performance Measures**

SAPD is not measuring the projects and activities held by the contractors against a performance measure goal to ensure desired results are achieved. Of the 20 projects/activities held, 0 projects/activities were assigned a performance measure goal.

As a best practice, assigning a performance measure goal to a project or an activity helps to track the level of desired results, provides the insight for decision making, and allows for adjustments to be made mid-course or for expectations to be reset to take advantage of an emerging opportunity.

The department does not have a procedure that ensures a performance measure is created for each project or activity held by a contractor to verify desired results are achieved.

A lack of performance measures may result in unsuccessful projects held, and the Community Crime Prevention Program may not achieve the intended results.

### **Recommendation**

The Police Chief develop a procedure to ensure a performance measure is created for each project or activity held by a contract and monitor outcomes to verify the desired results are achieved.

### **C. Insurance**

The contractors have not met the insurance requirements of the Professional Services Contract. Of the three contractors, two contractors do not have all five required types of insurance, two contractors do not have appropriate coverage limits, and three contractors do not have the required endorsements.

In each Professional Services Contract for FY 2023, Section 11.3 identifies the requirements for insurance type, amount of coverage, and duration of coverage, and Section 11.6 identifies the required endorsements that must be included with the insurance policy.

The Department staff did not verify the insurances obtained by the contractors met the contractual requirements.

The lack of proper insurance coverage may increase the City's liability and financial risk should an incident occur that leads to a claim or a lawsuit.

### **Recommendation**

The Police Chief ensure the department staff is verifying the insurance obtained by each contractor meets the requirements of the contracts of the Community Crime Prevention Program.

## Appendix A – Staff Acknowledgement

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Buddy Vargas, CPA, CIA, CFE, Audit Manager

Michael Gutierrez, Auditor in Charge

Megan Dodd, Auditor

Jeffrey Barrs, Auditor



## Appendix B – Management Response



### CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

December 19, 2023

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

RE: Management's Corrective Action Plan for the Audit of San Antonio Police Department Crime Prevention Program

The San Antonio Police Department has reviewed the audit report and has developed the Corrective Action Plan below corresponding to the report recommendation.

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
A	<b>Insufficient Documentation</b> The Police Chief establish a policy that creates minimum requirements for documenting and retaining, in accordance with state requirements, SAPD's monitoring efforts.	6	Accept	Richard Riley, Assistant Police Director	12/1/2023
	<b>Action plan:</b>  Starting November 2023, SAPD Contract Administration staff implemented and applied the Unit's Standard Operating Procedures (SOP) in reference to an updated Contract Administration Plan (CAP) to include contract performance measure audits, ensuring the monitoring documentation for contract compliance and performance is solidified for these non-profit discretionary contracts.				
B	<b>Performance Measures</b> The Police Chief develop a procedure to ensure a performance measure is created for each project or activity held by a contract and monitor outcomes to verify the desired results are achieved.	6	Accept	Richard Riley, Assistant Police Director	12/1/2023

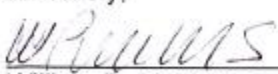



Audit of San Antonio Police Department  
Community Crime Prevention Program

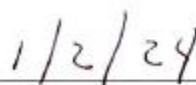
Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b><u>Action plan:</u></b></p> <p>In November 2023, SAPD Contract Administration staff created specific contract monitoring tools (i.e., performance audit spreadsheet w/scoring, compliance checklist, field observation notes) for these specialized non-profit discretionary contracts and are to be updated and monitored monthly and/or per event(s). Please see attached supporting documentation.</p> <p>Additionally, SAPD Contract Administration is implementing monthly meetings, with each non-profit contractor, with documented agenda for reference and action items to include performance measures/goals.</p>				
C	<p><b>Insurance</b></p> <p>The Police Chief ensure the department staff is verifying the insurance obtained by each contractor meets the requirements of the contracts of the Crime Prevention Program.</p>	7	Accept	Richard Riley, Assistant Police Director	2/1/2024
	<p><b><u>Action plan:</u></b></p> <p>Contract Administration staff is currently working with both the Office of Risk Management and City Attorney to better address contract insurance requirements as discrepancies in coverage for the non-profits may vary by size of entity.</p>				

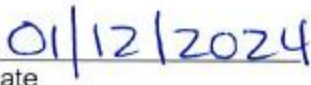
We are committed to addressing the recommendation in the audit report and the plan of action presented above.

Sincerely,

  
 \_\_\_\_\_  
 William P. McManus  
 Chief of Police  
 San Antonio Police Department

  
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 María Villagómez  
 Deputy City Manager  
 City Manager's Office

  
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 Date

  
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 Date