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

DEVELOPMENT SERVICES DEPARTMENT AND
INFORMATION TECHNOLOGY SERVICES
DEPARTMENT
AUDIT OF ACCELA
PROJECT NO. AU23-010
JANUARY 10, 2024

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CITY AUDITOR



Table of Contents

Table of Contents	1
Executive Summary.....	2
Background	3
Audit Scope and Methodology.....	4
Audit Results	5
Appendix A – Staff Acknowledgement.....	6
Appendix B – Management Acknowledgment	7

Executive Summary

As part of our annual Audit Plan approved by City Council, we conducted an audit of the Development Services Department (DSD) and Information Technology Services Department (ITSD), specifically Accela. The audit objective and conclusion follow:

Determine if application controls for the Accela system are adequate and data is accurate and reliable.

We evaluated the Accela system and determined that DSD and ITSD have adequate controls in place to ensure data is accurate and reliable.

We determined that DSD and ITSD have established policies and procedures to manage user access, configuration management, interface processing, incident management, and server security.

Additionally, DSD Fiscal has established policies and procedures to manage revenue collection, refund processing, and reconciliations of reported revenue.

We make no recommendations to the DSD and ITSD Departments; consequently, no management responses are required. Management's acknowledgment of these results is in Appendix B on page 7.

Background

The Development Services Department (DSD) is responsible for coordinating land and building development throughout the City. In partnership with other City departments, DSD helps homeowners, business owners, and those in the commercial industry plan and execute development projects.

For years, DSD has utilized disparate systems to deliver permit, inspection, land development, and code enforcement services to their customers. These systems became outdated and were unable to easily adapt to DSD's changing business needs. In 2012, a business need to replace the outdated systems was identified, and BuildSA was formally initiated. BuildSA is the designated name of the project (or software system) that has either replaced or integrated with many of the systems used today by DSD. The provider or vendor of the system is Accela.

BuildSA is a web-based solution with workflow capabilities that allow DSD and partnering agencies to review, markup and comment on documents, eliminating the need for paperwork that typically accompanies paper-based reviews. Customers seeking to build, develop or improve property in the City now have access to new capabilities and ways of submitting applications, pulling building and fire permits, making payments, and interacting with City and partnering agency staff.

Due to the complexity of DSD business and the number of resources required to deploy a system like this, the project was divided into two phases that follow the development process:

- Release 1 included activities associated with horizontal development such as zoning, platting and construction inspections (Land Development). Release 1 was implemented on October 1, 2018.
- Release 2 included activities associated with horizontal construction, such as plan review, permitting, inspections, building-related fire permits, and includes code enforcement activities (Building Development and Code Enforcement). Release 2 was implemented on November 30, 2020.

Activities for these releases include application submission, staff review and approval, invoicing, and payment receipts.

The Information Technology Services Department (ITSD) is responsible for the confidentiality, integrity, security, and availability of Accela and the supporting infrastructure. ITSD's responsibilities include:

- Identifying, testing, and deploying patches and upgrades
- Monitoring database utilization for capacity
- Performing database backup and disaster recovery procedures and contingency plans
- Managing and provisioning user access
- Tuning, monitoring, and analyzing performance.

Audit Scope and Methodology

The audit scope was October 2022 through October 2023.

To establish our test criteria, we reviewed DSD and ITSD policies and procedures, system documentation, and user access listings. We interviewed DSD and ITSD management and staff to gain an understanding of the Accela system and the supporting infrastructure. Additionally, we reviewed financial data generated from Accela.

We assessed internal controls relevant to the audit objective. This included a review of user access, configuration management, incident management, backup and recovery, and interfaces with other systems. In addition, as part of our testing procedures we examined performance measures, refund processing, revenue collection, and reconciliations.

We relied on computer-processed data in SAP, the City's accounting system, to verify Accela refund payments were accurate. 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

Overall, the Accela system has adequate application controls in place to ensure data is accurate and reliable.

We verified the Accela Security Plan contains the proper elements of a logical access process and has been reviewed and approved by management. The process includes a periodic user access review and a User Access Request Form to be completed and signed prior to access being granted.

We verified that there are adequate documented policies and procedures for the Accela configuration and release management process. We tested a sample of 25 configuration changes and verified that all were tested, validated, and approved for migration to production.

Additionally, we verified that Accela database backups are properly scheduled, running successfully, and periodically tested. We also confirmed that there are automated email alerts for backup failures, and monitoring tools are in place and working appropriately.

We reviewed a population of service-related incidents for the Accela system and identified 265 out of 814 (33%) incident tickets that did not meet the resolution times specified in the Service Level Agreement (SLA). However, ITSD Application Support and DSD Support teams have implemented a process to continuously monitor and address “critical” and “high” priority incident tickets.

We tested a sample of 25 refunds processed in Accela and confirmed that all had proper approvals. Furthermore, we ensured that the amount credited in SAP matched the requested refund amount. Additionally, we examined a sample of 39 invoiced fees, and confirmed the accurate invoicing and collection of fees for Land Development, Building, and Licensing.

Lastly, we verified that a manual process is in place to reconcile revenue reported in Accela to the City’s financial reporting system, SAP.

Appendix A – Staff Acknowledgement

Mark Bigler, CPA-Utah, CISA, CFE, Audit Manager
Holly Williams, CISA, CRISC, Auditor in Charge

Appendix B – Management Acknowledgment



CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

December 18, 2023

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

RE: Management's Acknowledgement of its Review of Accela

Development Services Department and Information Technology Services Department have reviewed the audit report and provided their comments to the auditors. As there are no recommendations for management, no management responses are required.

Development Services Department:

Fully Agrees

Does Not Agree (provide detailed comments)

Sincerely,

Michael Shannon
Director
Development Services Department

12/18/23

Date

Roderick Sanchez
Assistant City Manager
City Manager's Office

12/18/2023

Date

Information Technology Services Department:

Fully Agrees

Does Not Agree (provide detailed comments)

Sincerely,

R. Craig Hopkins Jr.
Craig Hopkins
Chief Information Officer
Information Technology Services Department

18 Dec 2023

Date

Ben Gorzell
Ben Gorzell
Chief Financial Officer
City Manager's Office

1/2/24

Date