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# **CITY OF SAN ANTONIO**

## **OFFICE OF THE CITY AUDITOR**



Audit of Human Resources Department

Controls Related to Remote Working

Project No. AU21-007

March 22, 2022

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 Human Resources Department, specifically controls related to remote working. The audit objectives, conclusions, and recommendations follow:

**Determine if sufficient controls are in place related to remote working to include policies, procedures, system security, and sensitive information.**

We determined that sufficient controls are in place for employees to work remotely. COSA has adequate Administrative Directives, training materials, guideline documents, and security awareness training videos that are related to system security, use of technology, and sensitive information for remote work and teleconferencing.

We verified multiple virtual collaboration tools and secured connections to access the network remotely are available to all employees, and all have secure settings and features to ensure privacy, data security, and protection against cyber-attacks.

However, there are opportunities to strengthen the controls associated with monitoring and tracking the Remote Work Program's *Work Authorization Form* that is required to be acknowledged and signed by all remote employees.

We recommend the Director of the Human Resources Department develop and implement a process for all departments to track Remote Work Authorization Forms and ensure they are completed by all remote workers.

Human Resources Department management agreed with the audit recommendation and has developed a positive action plan to address it.

Management's verbatim response is in Appendix B on page 5.

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## Background

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The Remote Work Program created a mechanism for employees to work with their supervisors to schedule all or portions of their work week away from their regular worksite. Participating employees work a regular, full workday, but the Remote Work Program allows for the frequency and duration of office hours to be scheduled differently throughout the day and between individual days of the week.

The Human Resources - Employee Relations Division created Administrative Directive (AD) 4.21 specifically to provide guidelines and requirements for the City's remote work program, detailing remote work and telecommuting options. This AD was created and implemented in March 2020 in reaction to the COVID-19 Pandemic. With feedback (lessons learned) received from department Directors, HR revised the AD in June 2021.

AD 4.21 contains a Remote Work Authorization Form that must be completed and signed by the employee, supervisor, and department director prior to participating in the program. The form outlines the terms and conditions of the remote work/telecommuting arrangement.

If requesting to telecommute at home, the employee must designate one area in the home as the official workspace for purposes of telecommuting; ensure that the designated area complies with safety requirements; and complete the self-certification safety checklist included in the Remote Work Authorization form.

ITSD provides a secure connection to the City's network remotely over the Internet through an encrypted virtual private network (VPN). ITSD has the functionality and capability to determine from where devices are attempting to access the City's VPN. In addition to using the City's VPN for remote work, employees can remotely connect to their desktop and applications using Horizon View from any device.

To facilitate the Remote Work Program, ITSD provided access to several online collaboration tools to assist employees with facilitating remote meetings and phone calls (i.e., Webex, Teams).

## Audit Scope and Methodology

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The audit scope was from March 2020 through November 2021.

To establish our test criteria, we reviewed policies and procedures, system documentation, and user access reports. We interviewed Human Resources Department and Information Technology Services Department (ITSD) management and staff to gain an understanding of the Remote Work Program and the associated AD 4.21.

We assessed internal controls significant to the audit objective including remote work authorizations, training, and secure network access. We reviewed control activities during our broader tests of procedures which included reviewing the following:

- Remote Work Authorization Form Tracking
- Training/Education/Awareness
- Use of Technology
- Security Settings and Administrative Access for Collaboration Tools
- Non-Returned Devices for personnel leaving City employment
- Asset Inventory
- Home Office Safety
- Remote Network Access
- Confidential Document Handling

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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### A. Remote Work Authorization

The Human Resources Department is not tracking and accounting for the Remote Work Authorization Form that all remote workers are required to acknowledge and sign.

The Human Resources Department assigned department directors the responsibility of having all remote workers sign the Remote Work Authorization Form. Once signed, department directors are responsible for sending the forms to HR for subsequent filing.

We determined there were 7,750 employees across 39 departments that were listed as remote workers as of March 19, 2021. Due to the manual effort and filing system limitations to track work authorization forms, we were unable to verify if Human Resources has a signed form on file for all remote workers.

Administrative Directive (AD) 4.21 *Remote Work Program* states the Remote Work Authorization Form is a written authorization, completed and signed by an employee, the supervisor and the department director or designee, that outlines the terms and conditions of the remote work/telecommuting arrangement. This form must be completed if the employee is scheduled to remote work/telecommute more than 10 times in a fiscal year, if working for a brief period outside of the 100 mile radius of the regular worksite, if working outside the State of Texas, or at the department director's discretion.

The signed work authorization form provides evidence that the employee acknowledges the remote work program work schedule, safety, and security guidelines.

### Recommendation

The Director of the Human Resources Department should develop and implement a process for all departments to ensure that all Remote Work Authorization Forms are completed and signed by their employees. We further recommend that the Director of Human Resources provide Department Directors with a report of all Remote Work Authorization Forms on file on a regular basis to be used for individual department verification.

## **Appendix A – Staff Acknowledgement**

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

## Appendix B – Management Response

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### CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

February 2, 2022

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

RE: Management's Corrective Action Plan for Audit of Human Resources Department Controls Related to Remote Working

The Human Resources Department has reviewed the audit report and has developed the Corrective Action Plan below corresponding to the report recommendation.

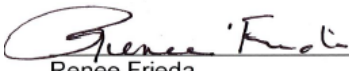
Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
1	<b>Remote Work Authorization</b>  The Director of the Human Resources Department should develop and implement a process for all departments to ensure that all Remote Work Authorization Forms are completed and signed by their employees. We further recommend that the Director of Human Resources provide Department Directors with a report of all Remote Work Authorization Forms on file on a regular basis to be used for individual department verification.	3	Accept	Dominic Morales, Senior Management Coordinator	Jan 2023



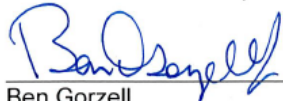
Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b> HR will support the development, coordination, and implementation of a process to provide Department Directors an annual notification regarding the requirements of the Remote Work Program as outlined in AD 4.21 and the completion of applicable forms (e.g., the Remote Work Authorization and Acknowledgment Forms). This notification will reference the applicable Administrative Directive (i.e., AD 4.21 Remote Work Program). Notification will coincide with the annual performance evaluation timeline.</p> <p><b>Tasks include:</b></p> <p>HR will send out a memo to Department Directors providing an annual reminder regarding the requirements outlined in AD 4.21 Remote Work Program. (Oct 2022)</p> <p>Department Directors will be responsible for reviewing and validating that applicable remote work employees have a Remote Work Authorization Form on file. If a form is required and is not currently on file, departments will be responsible for notifying and providing HR the completed form. (Dec 2022)</p> <p>HR will upload Remote Work Authorization Forms as they are received from each department to the employee's electronic record. (Jan 2023)</p>				

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

Sincerely,

  
 Renee Frieda  
 Director  
 Human Resources Department

3/3/22  
 Date

  
 Ben Gorzell  
 Chief Financial Officer  
 City Manager's Office

3/11/2022  
 Date