

# Status of audit recommendations and management action plans

February 23, 2022

| Project Name   | Dept.      | Report Date | Short Recommendation   | Target Date        | Management Status Assertion (1) | Audit Verification (2)                           |
|--|------------|-------------|--|--------------------|---------------------------------|--|
| NHSD Under One Roof  | NHSD       | 4/5/2021    | Adjust programs restrictive covenants and adjust.  | 3/26/2021          | Behind Schedule                 | Verification Pending                             |
|  |            |             | Effectively manage user access to systems and share drives.  | 1/6/2021           | Behind Schedule                 | Verification Pending                             |
| CCDO Centro San Antonio Contract                           | CCDO       | 4/5/2021    | Establish controls over equipment management.  | 3/31/2021          | Complete                        | Verified w/o exception                           |
|  |            |             | Improve subcontractor expense review process.  | 5/31/2021          | Complete                        | Verification Pending                             |
|  |            |             | Perform reconciliations between the CTAX property accounts and the SAP PID fund.   | 11/30/2021         |                                 |  |
| City Attny's Off Outside Legal Counsel Billings            | Attorney   | 4/5/2021    | Update detailed guidelines for allowable expenses to reflect current practices. Explore feasibility of automating billing process.             | 3/30/21<br>9/30/21 | Complete                        | Verified w/o exception                           |
|  |            |             | Update detailed guidelines for case monitoring to reflect current practices.   | 3/30/2021          | Complete                        | Verified w/o exception                           |
| ITSD Email Security (Confidential)                         | ITSD       | 4/5/2021    | Confidential   | 3/31/2022          | On Schedule                     | On Schedule                                      |
|  |            |             | Confidential   | 3/31/2021          | Complete                        | Verified w/o exception                           |
| Aviation Facilities Maintenance                            | Aviation   | 5/27/2021   | Update policies and procedures to maintenance processes and fully transition to NetFacilities software.  | 10/1/2021          |                                 | Complete Follow-up Audit Scheduled in June, 2022 |
|  |            |             | Improve controls over physical parts inventory and document.   | 8/15/2021          |                                 |  |
|  |            |             | Maintain vendor repair quotes on file.   | 4/15/2021          |                                 |  |
|  |            |             | Monitor staff professional licenses.   | 1/16/2021          |                                 |  |
|  |            |             | Establish periodic user access review for the NetFacilities system.  | 3/30/2021          |                                 |  |
| City Clerk Vital Records                                   | City Clerk | 7/9/2021    | Ensure amended birth records are marked properly on both electronic and hard copies.   | 9/30/2021          | Complete                        | Verification Pending                             |
|  |            |             | Ensure birth records for deceased individuals are marked properly.   | 7/31/2021          | Complete                        | Verification Pending                             |
|  |            |             | Update mainframe system password requirements.   | 9/30/2021          | Behind Schedule                 | Verification Pending                             |
|  |            |             | Update City Clerk's Business Continuity Plan.  | 1/31/2022          | Complete                        | Verified w/o exception                           |
| Risk Safety Programs                                       | Risk       | 7/9/2021    | Ensure property listing used for safety inspections is accurate and current.   | 4/1/2021           | Complete                        | Verified w/o exception                           |
|  |            |             | Increase identification and training for personnel meeting high risk criteria.   | 8/30/2021          | Complete                        | Verified w/o exception                           |
|  |            |             | Implement controls for monitoring departmental adherence to safety guidelines.   | 10/1/2021          | Complete                        | Verified w/o exception                           |
| Parks Pool Inspections Follow-up                           | Parks      | 7/9/2021    | Ensure sufficient trainings are conducted and completed timely by certified personnel in order to meet internal and state required guidelines. | 6/30/2021          | Complete                        | Verified w/o exception                           |
| SAPD Overtime Authorizations                               | Police     | 8/10/2021   | Implement controls in PEMS to ensure special events cannot be reentered into the system after they have been closed out.                       | 6/1/2021           | Complete                        | Verified w/o exception                           |
|  |            |             | Ensure that overtime records incorrectly approved are rejected.  | 6/1/2021           | Complete                        | Verified w/o exception                           |
|  |            |             | Perform periodic user access reviews and modify PEMS roles accordingly.  | 6/30/2021          | Complete                        | Verified w/o exception                           |
| ITSD Windows Server Vulnerability Follow-up (Confidential) | ITSD       | 8/10/2021   | Confidential   | 12/31/2022         | On Schedule                     | On Schedule                                      |
|  |            |             | Confidential   | 5/3/2021           | Complete                        | Verified w/o exception                           |
|  |            |             | Confidential   | 12/31/2022         | On Schedule                     | On Schedule                                      |
|  |            |             | Confidential   | 8/10/2021          | Behind Schedule                 | Verification Pending                             |
| EDD Economic Incentive Monitoring                          | EDD        | 9/24/2021   | Update the Monitoring & Compliance SOP to include detailed tax abatement procedures  | 12/31/2021         | Complete                        | Verified w/o exception                           |
|  |            |             | Investigate the feasibility of implementing a system to automate the Incentive Reporting Form  | 12/31/2021         | Complete                        | Verified w/o exception                           |

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| CCDO Riverwalk Leases               | CCDO    | 9/24/2021   | Establishes procedures that require periodic review of lease summary accuracy with current lease agreements.   | 12/31/2021  | Complete                        | Verified w/o exception  |
|                                     |         |             | Establish procedures to ensure staff performs periodic site visits, and documentation is retained.   | 12/31/2021  | Complete                        | Verification Pending    |
|                                     |         |             | establishes a process to assess and bill tenants for applicable late fees outlined in the lease agreements.  | 12/31/2021  | Complete                        | Verification Pending    |
| Finance Accounts Payable            | Finance | 9/29/2021   | Reassess processes to ensure early payment discounts are taken when available.   | 3/31/2022   | On Schedule                     | On Schedule             |
| Finance Citywide Payroll            | Finance | 9/29/2021   | Remove excessive user access privileges by role prohibiting the ability to modify basic pay, employee name, employee address, employee time, and process payroll.  | 12/31/2021  | Complete                        | Verified w/o exception  |
|                                     |         |             | Finance C&R should maintain a central list of all segregation of duties conflicts with the corresponding compensating controls and select controls on a test basis to ensure they are in place and operating effectively.                        | 12/31/2021  | Complete                        | Verified w/o exception  |
|                                     |         |             | Perform SAP user access reviews on a semi-annual basis and recommend departments modify SAP roles accordingly.   | 12/31/2021  | Complete                        | Verified w/o exception  |
| Fire Mobile Integrated Health       | Fire    | 9/29/2021   | Review and update, as needed, standard operating procedures to reflect current processes and maintain the procedures with an annual review   | Completed   | Complete                        | Verified w/o exception  |
|                                     |         |             | Enhance the inventory process for controlled substances including reviews for accuracy and completeness.   | Completed   | Complete                        | Verified with exception |
|                                     |         |             | Enhance and enforce guidelines for periodically reviewing user access for systems and applications used by MIH personnel. Additionally, ensure that all cabinets containing patient data be secured and locked at all times.                     | Completed   | Complete                        | Verification Pending    |
| Storm Water FILO Program            | PW      | 10/5/2021   | Ensure payments are received prior to recording of plats.  | 2/1/2022    | Behind Schedule                 | Verification Pending    |
|                                     |         |             | Clarify requirement for engineer's certification of projects.  | 10/30/2022  | On Schedule                     | Verification Pending    |
|                                     |         |             | Establish formal procedures for holding payments and seek approval from Finance if longer than 24 hours.   | 1/1/2022    | Behind Schedule                 | Verification Pending    |
|                                     |         |             | Ensure accuracy of data. Move toward automating process to eliminate manual redundancies in process.   | 6/30/2023   | On Schedule                     | Verification Pending    |
| P-Card Program                      | Finance | 10/6/2021   | Comply with policies and procedures for generic cards.   | 10/31/2021  |                                 |                         |
|                                     |         |             | Require the monthly distribution of reports that identify declined transactions, unapproved statements, and sales tax charges. This policy should also be strengthened to require departments to submit a response addressing identified issues. | 10/31/2021  |                                 |                         |
|                                     |         |             | Strengthen and consistently apply the policy that requires a periodic review of cardholder credit limits for reasonableness. This policy should include a review of average monthly purchases by cardholders versus their monthly credit limit.  | 12/15/2021  |                                 |                         |
|                                     |         |             | Implement a policy which prohibits the use of the P-Card for recurring monthly charges.  | 12/31/2021  |                                 |                         |
| Delegate Agency Contract Monitoring | DHS     | 12/20/2021  | Perform periodic reviews of access to shared drives and remove excessive user access privileges to department shared drive.  | 2/1/2022    | On Schedule                     | Verification Pending    |

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Note (1) For Management Status Assertion, options are:

**Complete** - Action plan to address audit recommendation is complete and implemented.

**On-Schedule** - Action plan to address audit recommendation is on schedule to be completed by target date.

**Behind Schedule** - Action plan is not on schedule to be completed by target date or has missed target date.

Note (2) For Audit Verification options are:

**Verified w/o exception** - Audit has tested the updated process and verified it is implemented and working as intended.

**Verified with exception** - Audit has tested the updated process and has determined implementation is not complete or working as intended.

**On Schedule** - Audit has verification planned when action plan is completed.

**Verification Pending** - Audit verification is delayed due to delay in action plan implementation or due to scheduling conflicts.