



CITY OF SAN ANTONIO

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SAN ANTONIO TEXAS 78283-3966

August 20, 2021

Members of the Audit and Accountability Committee:

Enclosed is the proposed Fiscal Year 2022 Audit Plan of the Office of the City Auditor.

The 2022 plan includes 42 performance and IT audits, 6 follow-up audits, and 1 consulting project. There are also hours included for potential audits related to projects funded by the American Rescue Plan Act (ARPA).

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 FY2022 Audit Plan.

I believe this plan provides adequate audit coverage across City departments and recognizes concerns of City Council and Management.

This proposed plan will be discussed at the August 20 Audit Committee meeting. After discussion and any changes, the proposed plan must be approved by the Audit Committee and then forwarded to the full Council for approval. I anticipate a September 16 Council date.

I welcome discussion on the proposed plan and request approval.

Respectfully,

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Kevin W. Barthold, CPA, CIA, CISA, CRMA
City Auditor

Office of the City Auditor
Proposed FY2022 Annual Audit Plan

#	Department	Program or Project	Est. Hours	Objective
1	Arts and Culture	Arts Funding	400	Determine if funding for the Arts is distributed according to policies and funding agreements are adequately monitored to include performance measures.
2	Aviation	Concession Contracts	600	Determine if Aviation concessions are properly managed in accordance with contract terms.
3	Aviation	Parking Revenue	600	Determine if Aviation parking operations are managed in accordance with ordinances and policies, and parking operation collections and revenue recognition are adequate.
4	City Clerk	Passport Office	500	Determine if the passport program is effectively managed in accordance with Federal regulations and City policies, and performance metrics are appropriate and accurate.
5	Citywide	Job Order Contracts (JOC)	500	Determine if spending on JOC contract is equitable based on department needs and contractor qualifications.
6	Citywide	American Rescue Plan Act (ARPA) Funding	1,000	Hold for potential projects and request to include audits related to the American Rescue Plan Act (ARPA) funding.
7	Convention and Sports Facilities	Electrical and Plumbing Contracts	500	Determine if electrical and plumbing contracts for Convention and Sports Facilities are adequately managed.
8	Development Services	Property Abatement Process	400	Determine if property abatements are handled in accordance with relevant statutes, ordinances and internal policies.
9	Development Services	Southern Edwards Plateau Habitat Conservation Plan (SEP-HCP)	500	Determine if habitat conservation is handled in compliance with the SEP-HCP.
10	Economic Development	SA: Ready to Work Program	900	Determine if contract compliance and monitoring is adequate and performance measures are supported.
11	Economic Development	Small Business Economic Development Advocacy (SBEDA) Compliance	500	Determine if contracts with SBEDA requirements are adequately monitored for compliance.
12	Finance	Short Term Rentals - Hotel Occupancy Tax (HOT)	400	Determine if Finance is adequately monitoring compliance with HOT ordinances for short term rentals.
13	Finance	CPS Billing for City Services	600	Determine if City fees billed by CPS Energy are accurate and processed per the relevant agreements.
14	Finance	Citywide Cash Receipts	600	Determine if receipts are adequately controlled and in compliance with Finance cash handling directives.
15	Finance	Procurement Preference Programs	400	Determine if procurement preference programs are utilized effectively and in compliance with relevant statutes, ordinances, and policies.
16	Finance	Procurement Exemptions	400	Determine if exemptions in the procurement process are justified and properly supported and approved.
17	Finance	Asset Capitalization	500	Determine if assets are properly accounted for (capitalization) in accordance with Finance policies and accounting standards.
18	Fire	Arson Division	600	Determine if the Arson Division operations are in compliance with policies and procedures and case management is effective and timely.

Office of the City Auditor
Proposed FY2022 Annual Audit Plan

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19	Fire	HAZMAT Inspections	600	Determine if controls over SAFD's hazardous material inspection program are adequate to ensure appropriate and timely inspections.
20	Health	Food Service Permit Inspection Fees and Revenues	500	Determine if the Food Inspection Program is efficiently and effectively managed, inclusive of restaurants, food trucks, and temporary establishments.
21	Human Resources	Discrimination Complaint Process	500	Determine if discrimination complaint administration is in accordance with relevant statutes, policies, and procedures.
22	Human Resources	Health Benefits Third Party Administration	600	Determine if HR is properly managing and monitoring its third-party health insurance providers.
23	Innovation	Innovation Operations	500	Determine if the Innovation operations/contracts are managed effectively to include the substantiation of performance results and the use of relevant methodologies and frameworks.
24	IT Services	Contract Administration	600	Determine if ITSD vendor contracts (for equipment and services) are monitored and deliverables are being met.
25	IT Services	Security Awareness	80	Determine if ITSD has implemented the State required Security Training Awareness Program effectively and in compliance with State guidelines.
26	IT Services	Oracle Security	400	Determine if Oracle database security controls are adequate.
27	IT Services	Solaris Security	400	Determine if Solaris operating system security controls are adequate.
28	IT Services	Surveillance Cameras	800	Determine if the surveillance camera system is monitored, maintained, and appropriately secured.
29	IT Services	Digital Inclusion	500	Determine if contracts supporting the Digital Inclusion program are monitored to include deliverables and performance measures.
30	Library	Logistics	500	Determine if the library movement of books and materials between facilities is effective and efficient.
31	Municipal Court	State Required Reporting	500	Determine if Municipal Court is accurately reporting financial and statistical data to external agencies.
32	Neighborhood and Housing Services	Residential Rehabilitation Program	600	Determine if the Residential Rehab Program is managed effectively and efficiently and in compliance with established guidelines to include vendor management.
33	Neighborhood and Housing Services	Tax Increment Reinvestment Zones (TIRZ)	600	Determine if Tax Increment Reinvestment Zones are properly managed including governance, revenues, and expenditure authorizations.
34	Police	Towing and Growden contracts	600	Determine in contracts for towing and vehicle storage are managed appropriately.
35	Police	Ground Transportation Unit	500	Determine if SAPD is adequately managing its ground transportation permit fees and inspection program.
36	Police	Park Police Operations	700	Determine if Park Police operations are managed effectively and efficiently to meet core mission objectives including deployment plans, equipment tracking, and compliance with training requirements.
37	Pre-K 4 SA	Grant Program	400	Determine if awarded City grants are monitored to ensure appropriate use of grant dollars.

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Proposed FY2022 Annual Audit Plan

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38	Public Works	Traffic Signals	500	Determine if PW Traffic Division operations are managed effectively and efficiently and controls over traffic signals are adequate.
39	Public Works	Sidewalks	400	Perform an analysis of the PW sidewalk program with a focus on costs allocations across project components.
40	Risk Management	Claims Subrogation	500	Determine if the claims subrogation process is effective and in compliance with relevant policies and procedures.
41	Solid Waste Management	Heavy Equipment Fleet Operations	700	Determine if the Heavy Duty Equipment Service Centers are operating and managed effectively and efficiently and that performance measures are supported and appropriate.
42	Solid Waste Management	Organics Recycling Program	400	Determine if key components for the City's Organic Recycling Program are accurately monitored, supported and reported.

Follow-up Audits

43	Aviation	Facilities Maintenance	300	Determine if the recommendations made in the prior audit of Aviation Facilities Maintenance have been effectively implemented.
44	DSD/ITSD	Accela	300	Determine if the recommendations made in the prior audit of the ITSD Accela System have been effectively implemented.
45	Fire	Personal Protective Equipment	200	Determine if the recommendations made in the prior audit of SAFD Personal Protective Equipment have been effectively implemented.
46	IT Services	Data Loss Prevention Audit	200	Determine if the recommendations made in the prior audit of ITSD Data Loss Prevention have been effectively implemented.
47	Police	Alarm Permits	200	Determine if the recommendations made in the prior audit of SAPD Alarm Permitting Process have been effectively implemented.
48	Public Works	Equipment Inventory Management	300	Determine if the recommendations made in the prior audit of Public Works Equipment Inventory Management have been effectively implemented.

Consulting Services

49	Police	Asset Seizure and Forfeiture Attestation	400	Provide the required affirmation to the Office of the Attorney General on SAPD's FY 2021 Chapter 59 Report for asset seizures and forfeitures.
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