



City of San Antonio

Agenda Memorandum

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Agenda Item Number: 2

Agenda Date: April 26, 2023

In Control: Audit and Accountability Committee

DEPARTMENT: Office of the City Auditor

DEPARTMENT HEAD: Kevin Barthold

COUNCIL DISTRICTS IMPACTED: Citywide

SUBJECT:

Acceptance of the Office of the City Auditor Report [AU-23xx] Audit of Public Works Equipment Inventory Management.

SUMMARY:

Determine if the recommendations made in the prior audit of Public Works Equipment Inventory Management have been effectively implemented.

BACKGROUND INFORMATION:

Background

On January 7, 2021, the Office of the City Auditor completed an audit of the Public Works Department Equipment Inventory Management. The objective of the audit was to determine if Public Works is managing equipment inventory to include purchasing, warehousing, and usage.

The Office of the City Auditor concluded that Public Works did not have formal policies and

procedures governing the use of equipment, supplies, and materials managed outside of the warehouse system. Additionally, receiving documentation was not adequately maintained. Inventory records were not accurate, and some non-consumable materials and supplies were not tracked from purchase to usage. Also, proper segregation of duties was not maintained among employee roles in SAePS. Lastly, access to the Northwest Service Center (NWSC) inventory warehouse was excessive.

Audit Scope and Methodology

The audit scope was limited to the recommendations and corrective action plans made in the original report for the time frame from October 2021 through November 2022.

Audit Conclusions

We determined that Public Works has successfully implemented all three of the prior audit recommendations. Public Works has updated policies and procedures for inventory management regarding receiving documentation and updating inventory records. Controls have also been established by Public Works for the proper tracking of inventory from purchase to usage. Lastly, Public Works has implemented new procedures to ensure SAePS user roles and warehouse badge access are appropriate.

There were no audit findings identified in this audit, and we make no recommendations. Consequently, no management responses are required.

ISSUE:

This item is presented for acceptance by the Audit and Accountability Committee.

FISCAL IMPACT:

N/A

ALTERNATIVES:

None

RECOMMENDATION:

Staff recommends acceptance of this audit report.