CITY OF SAN ANTONIO

September 21, 2017

Mayor and City Council:

Enclosed is the proposed Fiscal Year 2018 Audit Plan for the Office of the City Auditor. The plan includes 23 performance and IT audits, 6 contract compliance audits, 10 follow-up audits, and 1 attestation project for a total of 40 projects. As in years past, the plan includes time allocated for potential City Council and Management requested projects.

In developing the plan, my Office sought input from the Mayor, 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 FY2018 Audit Plan.

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

This proposed plan was discussed and approved at the August 24 City Council Audit Committee meeting. As required, I am now requesting approval of the proposed plan by the full Council.

I welcome discussion and am available at your convenience.

Respectfully,

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

Proj #	Department	Program/Process	Audit Objective	Hours
AU18-001	Aviation	Fleet Operations	Determine if the Aviation fleet maintenance center is operating and managed effectively and efficiently and that performance measures are supported and appropriate.	800
AU18-002	CCDO	ICRIP Program (Inner City Reinvestment and Infill Policy)	Determine if internal controls between CCDO and DSD for the ICRIP program are adequate and functioning.	300
AU18-003	Development Services	Permitting Process	Determine if Development Services permit issuance, fees, and collections are adequately managed and controlled.	800
AU18-004	Finance	Active Payment Manager Point of Sale System	Determine if controls and processes within the Active Payment Manager System are adequate and properly managed.	750
AU18-005	Government and Public Affairs	Public Education and Government (PEG) Fund	Determine if PEG revenues collected are accurate and supported and if expenditures of PEG funds are allowable and supported.	750
AU18-006	Health	Air Monitoring Programs	Determine if Public Center for Environmental Health (PCEH) Air Monitoring Programs are effective and adequately managed.	750
AU18-007	Health	Lab Operations	Determine if Metro Health laboratories are operating in compliance with regulations and they are operating efficiently and effectively.	500
AU18-008	Historic Preservation	Vacant Building Registration Program	Determine if controls of the Vacant Building Registration Program are adequate and effectively monitored.	500
AU18-009	Human Resources	Employee/Contractor Classifications	Determine if COSA employees and contractors are properly classified per State and Federal regulations.	500
AU18-010	ITSD	eCommerce/Web App Security	Determine if eCommerce/Web application controls are adequate.	400
AU18-011	ITSD	Internet of Things Vulnerabilities	Determine if controls over the procurement, implementation, and maintenance of internet connected devices are adequate.	700
AU18-012	ITSD	Security Management and Access Controls	Determine if ITSD security management and access controls are adequate and effective.	650
AU18-013	ITSD	Identity Management (Physical Access)	Determine if identity management over physical access to City facilities is effective.	650
AU18-014	Parks & Recreation	Playgrounds	Determine if park playgrounds are regularly inspected and maintained.	500
AU18-015	Parks & Recreation	Parks and Recs - Online Reservation Payment System	Determine if controls and processes within the Active Net reservation and payment system are adequate and properly managed.	800
AU18-016	Risk Management	Liability Claims Management	Determine if in-house liability claims are managed in accordance with internal policies and State statutes.	500
AU18-017	SAFD	SAFD Medical Supplies and Drug Inventory Management	Determine if the San Antonio Fire Department is adequately managing its medical supplies and drug inventories.	600
AU18-018	SAFD	Equipment Inventory Management	Determine if the San Antonio Fire Department is managing equipment inventory.	1,000
AU18-019	SAPD	Aviation Police Operations	Determine if Police Operations are managed effectively and efficiently to include compliance with training requirements of the State of Texas and the City.	1,000
AU18-020	SAPD	SAPD Confidential Informant Funds and Crimestoppers Reward Funds	Determine if SAPD funds used for the confidential informant program and CrimeStopper Rewards program are properly managed.	500
AU18-021	SAPD	Property and Evidence Room	Determine if chain of custody and evidence preservation controls are adequate for SAPD Property and Evidence facilities.	750
AU18-022	SAPD / ITSD	Body Cameras	Determine if the SAPD body camera initiative is effective and operating as intended.	1,000
AU18-023	TCI	Capital Project Accounting	Determine if accounting for Capital Projects is accurate including overhead allocations and project closeout.	600
			Performance Audit Sub-total	15,300

Attestations

Proj #	Department	Program/Process	Audit Objective	Hours
AU18-A01	SAPD	Seized and Forfeited Assets Attestation	Determine if monitoring and accounting for the seized and forfeited asset fund is appropriate.	400
			Attestation Sub-total	400

Proposed FY2018 Audit Plan
Office of the City Auditor

Proj #	Department	Program/Process	Audit Objective	Hours
Follow-up Audits				
AU18-F01	CCDO	Downtown PID/Centro San Antonio	Determine if the recommendations made in the prior audit of the Downtown PID/Centro San Antonio Contract have been effectively implemented.	600
AU18-F02	CCDO	CCDO HPARC Contract Monitoring	Determine if the recommendations made in the prior audit of the HPARC Contract Monitoring have been effectively implemented.	300
AU18-F03	Finance	Utility Reporting	Determine if the recommendations made in the prior audit of the Utility Reporting Requirements have been effectively implemented.	400
AU18-F04	ITSD	IT Resources - General Office Hardware and Software	Determine if the recommendations made in the prior audit of the General Hardware and Software IT Resources have been effectively implemented.	250
AU18-F05	ITSD	IT Software Licensing	Determine if the recommendations made in the prior audit of the IT Software Licensing have been effectively implemented.	250
AU18-F06	ITSD	ITSD Unauthorized Software	Determine if the recommendations made in the prior audit of the IT Unauthorized Software have been effectively implemented.	250
AU18-F07	ITSD	Mobile Computing Devices Security	Determine if the recommendations made in the prior audit of the Mobile Computing Device Security have been effectively implemented.	250
AU18-F08	SAPD	911 IT CAD	Determine if the recommendations made in the prior audit of the Public Safety CAD System have been effectively implemented.	400
AU18-F09	SAPD	SAPD Armory Inventory Mgmt	Determine if the recommendations made in the prior audit of the Armory Inventory Management Process have been effectively implemented.	300
AU18-F10	SAPD	Public Safety 911 Operations	Determine if the recommendations made in the prior audit of the Public Safety 911 Operations have been effectively implemented.	500
			Follow-up Audits Sub-total	3,500
Contract Compliance				
AU18-C01	CCDO	Riverbarge Contract	Determine if the Riverbarge contract is adequately monitored and key terms are complied with.	500
AU18-C02	CSEF	Visit San Antonio Contract	Determine if the Visit San Antonio contract is adequately monitored and key terms are complied with.	600
AU18-C03	CSEF	Catering and Concessions Contracts (Alamodome and HBGCC)	Determine if catering and concessions contracts for CSEF properties are adequately managed.	600
AU18-C04	Human Resources	BlueCross BlueShield Contract Compliance	Determine if vendor and HR are in compliance with the BlueCross BlueShield contract and HR is adequately monitoring the contract.	600
AU18-C05	SAFD	EMS Medical Control and Training Contract	Determine if the SAFD/UTHSC EMS Training contract is effectively managed to comply with key terms of the interlocal agreement.	600
AU18-C06	TCI	Storm Water Program	Determine if the City and vendor are in compliance with the Storm Water facilities inspections contract.	450
			Contract Compliance Sub-total	3,350
	Special Projects		Allocated hours reserved for Continuous Monitoring and Management or Council requests.	1,000
			Special Projects sub-total	1,000