
CITY OF SAN ANTONIO

OFFICE OF THE CITY AUDITOR



Audit of the Office of the City Clerk

Vital Records

Project No. AU14-008

April 7, 2015

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

Executive Summary

As part of our annual Audit Plan approved by City Council, we conducted an audit of the Office of the City Clerk, specifically vital records. The audit objectives, conclusions, and recommendations follow:

Are vital records data (birth and death records) adequately protected and issued in accordance with City and State regulations?

Yes, the Office of the City Clerk is in compliance with pertinent city and state regulations. The staff is effectively managing the Vital Records process and are following standard policies and procedures. Specifically, they have implemented controls to ensure compliance in the following areas:

- Birth and death records are filed correctly and completely by the Local Registrar
- Filed records are adequately protected
- Birth and death certificates are issued only to eligible applicants
- Associating revenue and bank note paper are adequately safeguarded

However, we did note that a control has not been implemented to identify birth records for which 10 certificates have been issued for the same person. Per state regulations, Vital Records management should report these instances to the State and deny any future requests for additional certificates.

Office of the City Clerk management's verbatim response is in Appendix B on page 5.

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Background

The Office of the City Clerk (OCC) is responsible for maintaining the official records of the City of San Antonio, which, as of October 1, 2012, includes the safeguarding of registered birth and death records within Bexar County. The Vital Records Division of the OCC is responsible for filing and maintaining records of births, deaths, and fetal deaths that occur in Bexar County and issuing associating birth and death certificates. Birth records are available from 1897, death records from 1873, and fetal death records from 1952.

Per state regulations, registered birth records are confidential for 75 years after the file date. Similarly, death records are confidential for 25 years. During this restricted period, the Division is authorized to issue certificates only to qualified applicants who provide adequate proof of eligibility.¹

Customers may apply for official copies of birth and death certificates at the Vital Records Division office. Alternatively, customers may mail in an application or complete an online application by accessing the Division's website. Additionally, the Division established a formal agreement with the San Antonio Public Library to issue birth certificates for local birth records filed since 2005. These services are provided at the following four branches:

- Las Palmas Branch Library
- Great Northwest Branch Library
- Mission Branch Library
- Thousand Oaks Branch Library

The Vital Records Division also accesses a remote website maintained by the Texas Department of State Health Services to retrieve electronic birth records of individuals born in Texas, but outside of Bexar County, and provide abstract birth certificates.

In FY 2013, the Division generated more than \$1.6 million in revenue from issuing birth and death certificates to applicants. Per internal Division reports, FY 2014 revenues were near \$1.7 million.

¹ Qualified applicants, as defined by Texas Administrative Code §181.1(21), include parents, grandparents, spouse, child, sibling, legal guardian, and, for birth certificates, "self". Applicants must provide proof of identification as specified by §181.28(i), such as a valid driver's license or current passport.

Audit Scope and Methodology

The scope of this audit covered the registration, safeguarding, and issuance of certificates for birth and death records from October 2013 to September 2014. Some testing also covered local birth certificate issuances between November 2004 and November 2014.

We interviewed staff, reviewed policies and procedures, and observed processes at the Vital Records Division office and participating libraries in order to understand and test controls for registering, maintaining, and issuing certificates for birth and death records. Testing criteria included pertinent Texas statutes and codes, the Local Registrar Handbook², and relevant City administrative directives.

We utilized data from the City's mainframe system, which houses daily sales and local birth and death records information, as the basis for testing certificate issuances. We tested application controls over point-of-sale and birth/death record applications that enable users to post data to or access data from the mainframe system. Testing included an assessment of procedures to create and change user accounts, as well as the appropriateness of roles and responsibilities assigned to individual system users. We also conducted data validation and completeness exercises to obtain reasonable assurance that the data used for testing was complete and accurate.

We relied on computer-processed data in SAP, the City's accounting system, to verify revenue and expense information. Our reliance was based on performing direct tests on the data rather than evaluating the system's general and application controls. Our direct testing included tying revenue and expense amounts to invoices and other supporting documentation. We do not believe that the absence of testing general and application controls had an effect on the results of our audit.

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 audit results and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our audit results and conclusions based on our audit objectives. Our audit included tests of management controls that we considered necessary under the circumstances.

² The Local Registrar Handbook was published by the Vital Statistics Unit of the Texas Department of State Health Services, December 2010 revision.

Audit Results and Recommendations

A. Issuance of Local Birth Certificates

A control has not been implemented to effectively flag birth records for which ten certificates have been issued since their file date. Texas Administrative Code §181.24(a) states: “Any birth record that has had 10 certifications issued since the original date of filing shall be considered as an abused record.” The Code further indicates that the Vital Records Division must notify the State’s Vital Statistics Unit of any such records, and requests for additional certifications shall be made to the Vital Statistics Unit.

We reviewed sales data showing the issuance of local birth certificates during fiscal year 2014 and identified 8 records that should be considered abused. Due to the lack of an appropriate control to identify such records, none of these had been reported to the State. Consequently, certificates were sold for 2 out of the 8 records after they reached “abused” status.

Recommendation

The City Clerk should implement controls to identify abused birth records, prevent staff from issuing certificates for those records, and ensure that such records are reported to the State in a timely manner. Additionally, the City Clerk should ensure that the abused records identified by this audit are appropriately flagged and reported to the State.

Appendix A – Staff Acknowledgement

Sandy Paiz, CFE, Audit Manager
Bruce Coleman, CIA, CISA, Auditor in Charge
Reina Sandoval, Auditor

Appendix B – Management Response



CITY OF SAN ANTONIO

P.O. Box 839966
SAN ANTONIO TEXAS 78283-3966

March 20, 2015

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

RE: Management's Corrective Action Plan for City Clerk Vital Records Audit

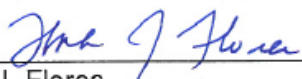
The Office of the City Clerk has reviewed the audit report and has developed the Corrective Action Plans below corresponding to report recommendation.

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
1	Abused Birth Records The City Clerk should implement controls to identify abused birth records, prevent staff from issuing certificates for those records, and ensure that such records are reported to the State in a timely manner. Additionally, the City Clerk should ensure that the abused records identified by this audit are appropriately flagged and reported to the State.	3	Accept	Tina J. Flores, Local Registrar and Carri Wiggins, Deputy Registrar	03/04/2015

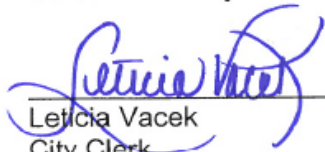
Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p>Action plan: According to the State Vital Statistics Unit, the Office of the City Clerk is required to report local file numbers sold on the tenth issuance. We thank the City Auditor's Office and ITSD for helping us reach our goal to be able to track the number of records issued per local file number.</p> <p>The Office of the City Clerk, Vital Records Division has electronically flagged; print restricted; and prohibits the sale of any birth record on the tenth issuance in the Vital Point of Sale (VPOS) and Link Systems with assistance from ITSD. For the paper records, a notification was manually added on each book copy that has been identified on the tenth issuance. Since the implementation, a running count of each file number sold appears on each electronic record.</p> <p>Training on said enhancements have been conducted for all staff at the Vital Records Office, Great Northwest, Las Palmas, Mission, and Thousand Oaks Branch Libraries.</p> <p>Lastly, our office has provided a letter to the State Registrar reporting the identified records within a timely manner. A daily report has been created to identify records reaching the tenth issuance.</p>				

We are committed to addressing the recommendations in the audit report and the plan of actions presented above.

Sincerely,


Tina J. Flores
Assistant City Clerk
Office of the City Clerk

3/20/2015
Date


Leticia Vacek
City Clerk
Office of the City Clerk

03/20/2015
Date