



# CITY OF SAN ANTONIO

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

August 18, 2015

Members of the Audit Committee:

Enclosed is the proposed Fiscal Year 2016 Audit Plan of the Office of the City Auditor. The plan includes 28 performance and IT audits, 7 follow-up audits, 5 contract compliance audits for high profile contracts, and 1 attestation project. 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 FY2016 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 18<sup>th</sup> 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 10 Council date.

I welcome discussion on the proposed plan and request approval.

Respectfully,

A handwritten signature in blue ink, appearing to read "Kevin W. Barthold".

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

# FY2016 Proposed Audit Plan

## Office of the City Auditor

Project #	Department	Program/Process	Objective	Hours
AU16-001	ACS	ACS Metrics	Determine if ACS metrics are accurate and properly supported.	500
AU16-002	CCDO	Downtown Public Improvement District	Determine if the Downtown Public Improvement District is managed in accordance with the contract between the City and Centro San Antonio.	1,000
AU16-003	CCDO	Parking Operations	Determine if downtown parking operations are managed in accordance with ordinances and policies and revenues are accurately reported.	900
AU16-004	CCDO and DCCD	Property Management	Determine if leases at Market Square and LaVillita are properly managed.	500
AU16-005	City Clerk	Elections	Determine if COSA and Bexar County are in compliance with contract terms for election services and reporting.	250
AU16-006	City Council	Council Expenses	Determine if Council district office expenses are managed appropriately to include reasonableness, authorization, and support.	400
AU16-007	DHS	Senior Service Centers	Determine if Senior Service Centers are efficiently and effectively managed in accordance with policies, procedures, and guidelines. Includes program management and fiscal aspects.	750
AU16-008	DHS	Delegate Agency Monitoring	Determine if DHS monitoring efforts of delegate agencies are timely, inclusive of key contract terms and sufficiently documented.	750
AU16-009	EastPoint	EastPoint Funding	Determine if City funding commitments for Eastpoint are being met and are appropriately managed.	750
AU16-010	EDD	HPARC	Determine if controls are in place for the monitoring and operations of the Hemisfair Park Area Redevelopment Corporation (HPARC).	1,000
AU16-011	EDD	SBEDA Goal Setting	Determine if SBEDA goal setting process is inclusive of relevant data and accurately documented. (in compliance with policy direction)	250
AU16-012	Finance	Citywide Inventory Management	Determine if COSA capital assets and property inventories are tracked in compliance with AD 8.7.	750
AU16-013	Health	PII and PHI Data Security	Determine if the Health Department effectively manages Personal Health Information (PHI) and Personally Identifiable Information (PII) in accordance with regulations and policies.	750
AU16-014	ITSD	Traffic Signal System Security	Determine if IT general and application controls over traffic signals are adequate and monitored.	750
AU16-015	ITSD	IT Resources	Determine if the current contract for hardware & software for general office use throughout the city is being managed appropriately.	750
AU16-016	ITSD	Security	Determine if mobile computing security policies and procedures are effective.	600
AU16-017	ITSD	Security	Determine if wireless access security, policies, and procedures are effective.	600
AU16-018	ITSD	Security	Evaluate IT infrastructure exposure to vulnerabilities and validate the efficacy of incident management controls.	600
AU16-019	ITSD	IT Licensing	Determine compliance with software licensing agreements and that licensing is not excessive.	950
AU16-020	Municipal Courts	Caseload Management	Determine if the Municipal Courts caseload management is effective, efficient and in accordance with applicable regulations.	750

# FY2016 Proposed Audit Plan

## Office of the City Auditor

Project #	Department	Program/Process	Objective	Hours
AU16-021	SAFD	Public Safety Deployment	Determine if SAFD is receiving reimbursement for Deployment Services timely and in accordance with interagency agreements.	750
AU16-022	SAFD/ SAPD	Application Controls and Operations	Determine if application controls over the 911 system are adequate and system is managed effectively.	1,000
AU16-023	SAFD/ SAPD	Public Safety Response Times	Determine if SAFD and SAPD response time metrics are calculated and reported accurately, consistently and in accordance with relevant policies and guidelines.	1,000
AU16-024	SAPD	Public Safety Crisis Response	Determine if SAPD Crisis Response Team operations are in compliance with policies and procedures and are effective in meeting the needs of the community.	750
AU16-025	SAPD	Armory Inventory Management	Determine if inventory controls at the SAPD Armory are effective and efficient and in accordance with relevant policies and guidelines.	500
AU16-026	SWMD	Variable Rate Pricing	Determine if the SWMD variable rate pricing structure is operating effectively and revenues are accurately reported.	900
AU16-027	TCI	Sidewalks Infrastructure	Determine if the TCI Sidewalks program is effectively managed to include oversight of contractors and adequate inspection and QA processes.	750
AU16-028	TCI	Storm Water Fees	Determine if assessed Storm Water Fees are accurately calculated in accordance with current ordinances, and revenues are accurately reported and allocated.	900

Audit sub-total 20,100

### Follow-up Audits

AU16-F01	Finance	TIRZ Operations	Determine if the recommendations made in the prior audit of the TIRZ Governance Process have been effectively implemented.	500
AU16-F02	Library	Fines and Fees Collections	Determine if the recommendations made in the prior audit of the Library administration of fines and fees have been effectively implemented.	500
AU16-F03	CSF	Elevator and Escalator Maintenance	Determine if the recommendations made in the prior audit of the CSF contract monitoring for elevator and escalator maintenance have been effectively implemented.	500
AU16-F04	SAPD	Off-Duty Employment	Determine if the recommendations made in the prior audit of the SAPD Off-Duty Employment Program have been effectively implemented.	500
AU16-F05	SAPD	Alarm Permitting	Determine if the recommendations made in the prior audit of the SAPD Alarm Permitting process have been effectively implemented.	400
AU16-F06	Finance	Payroll	Determine if the recommendations made in the prior audit of the Finance Payroll process have been effectively implemented.	500
AU16-F07	Finance	Payment Card Security	Determine if the recommendations made in the prior audit of the Payment Card Industry Data Security Standards (PCI DSS) compliance have been effectively implemented.	500

Follow-up Audit sub-total 3,400

# FY2016 Proposed Audit Plan

## Office of the City Auditor

Project #	Department	Program/Process	Objective	Hours
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### Contract Reviews

	Determine if parties are in compliance with key terms of the following contracts:			
AU16-C01	ITSD	Contract Compliance	City Wide Security System Installation	500
AU16-C02	ITSD	Contract Compliance	Citywide Structured Cabling	500
AU16-C03	Finance	Contract Compliance	Delinquent Property Tax Collections Services	500
AU16-C04	CSF	Contract Compliance	Alamodome Cleaning and Conversion Services	500
AU16-C05	Finance	Contract Compliance	Municipal Court Fee Collection Contract	500

Contract Review sub-total 2,500

### Attestations

AU16-A01	SAPD	State Reporting	Attestation of accuracy of State required SAPD Asset Seizure and Forfeiture Reporting.	400
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Attestation sub-total 400

Special Projects	Allocated hours reserved for Continuous Monitoring and management or Council requests.			750
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Special Projects sub-total 750

**Total Audit Plan Allocated Hours 27,150**