CITY OF SAN ANTONIO

August 23, 2018

Members of the Audit Committee:

Enclosed is the proposed Fiscal Year 2019 Audit Plan of the Office of the City Auditor. The plan includes 30 performance and IT audits, 5 contract compliance audits, 7 follow-up audits, 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 FY2019 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 23 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 20 Council date.

I welcome discussion on the proposed plan and request approval.

Respectfully,

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

Department	Program/Process	Audit Objective	Hours
311	311SA Mobile App	Determine if application controls for the 311SA Mobile App are adequate and information within the app is current and accurate.	500
ACS	Dangerous Dog Permits and Inspections	Determine if the Dangerous and Aggressive Dogs program is managed in compliance with State statutes and local policies to include permitting and inspections.	450
Aviation	Security Division	Determine if Aviation security division operations are in compliance with regulations and policies and operations are managed effectively and efficiency.	750
Aviation	Rental Car Concession Agreements	Determine if Aviation rental car concession agreements are adequately managed and City concession receipts are accurate.	500
CSEF	Alamodome Event Services	Determine if Alamodome contracts for event services are adequately managed and City concession revenues are accurate.	750
DHS	Delegate Agency Group - Youth Success	Determine if contract administration for the 'Youth Success' delegate agencies is effective to ensure compliance with key terms of the contracts and accuracy of performance measures.	500
DHS	Delegate Agency Group - Senior Independence	Determine if contract administration for the 'Senior Independence' delegate agencies is effective to ensure compliance with key terms of the contracts and accuracy of performance measures.	500
DSD	Dangerous Assessment Response Team (DART)	Determine if the DART program is managed effectively and efficiently.	650
DSD	GPS Vehicle Monitoring System	Determine if application controls for the DSD GPS tracking system are adequate and data is accurate and reliable.	650
DSD/ITSD	Acelus Point of Sale System	Determine if application controls for the Acelus point of sale system are adequate and data is accurate and reliable.	750
Finance	Travel and Employee Expense Reimbursements	Determine if staff travel and expense reimbursements are in compliance with policies and appropriately supported and approved.	500
Finance	Procurement	Determine if purchases are in compliance with policies and procurement guidelines with a focus on purchases less than $3,000.	500
Finance	Vendor Master File	Determine if proper internal controls are in place to ensure the City's Vendor Master File is reliable and disbursements are accurate.	500
Fire	Personal Protective Equipment (PPE) Inventory	Determine if inventory of SAFD PPE is adequately managed and properly accounted for.	750
Health	Immunization Division	Determine if processes within the Immunization Division are effective, efficient, and adequately controlled.	500
Health	Oral Health	Determine if the Oral Health program is adequately managed and in compliance with policies and grant requirements.	400
Health	STD/HIV Prevention	Determine if the STD/HIV Prevention program is adequately managed and in compliance with policies and grant requirements.	400
Housing	HOPE program	Determine if the HOPE program is managed effectively and in compliance with policies.	400
ITSD	SAFreeWiFi Use by City Employees	Determine if COSA employees are using the unsecured public SAFreeWiFi to conduct City business.	700
ITSD	Data Loss Prevention	Determine if data loss prevention controls are in place and working as intended.	700
ITSD	General Controls - Change/Configuration Management	Determine if changes to information technology resources are authorized and systems are configured and operating securely.	700
Parks	Summer Youth Programs	Determine if Summer Youth Programs are managed effectively and efficiently.	500
Parks	Pool Inspections	Determine if pools are regularly inspected and adequately maintained.	500

Police	Growden Road Vehicle Impound Lot	Determine if contract administration is effective to monitor compliance with key terms.	500
Police	Fleet Operations	Determine if SAPD fleet maintenance is operating and managed effectively and efficiently and that performance measures are supported and appropriate.	750
Public Safety	Public Safety Radio System contract	Determine if terms of the Public Safety Radio System contract and related Interlocal Agreements are adequately monitored to ensure compliance.	750
SWMD	Employee Training and Safety programs	Determine if training and safety programs for SWMD staff are comprehensive and in compliance with recommended standards and/or best practices.	600
TCI	Infrastructure Management Plan	Determine if projects included in the TCI Infrastructure Management Plan are completed in accordance with the timeline and project scope described in the plan.	500
TCI	Storm Water - Fee In Lieu Of (FILO) Program	Determine if the Storm Water FILO Program is managed in accordance with policies.	500
TCI	Public Relations and Citizen Communications	Determine if citizen communications regarding TCI projects are adequate and timely and citizen feedback is addressed.	650

Contract Compliance Audits

CCDO	Centro SA Contract	Determine if the Centro SA contract for downtown services is adequately managed.	750
CSEF	Alamodome Facility contracts	Determine if the Alamodome contracts for facility services are adequately managed.	750
ITSD	Cisco Products and Services Contract	Determine if the ITSD contract for Cisco products and services is adequately managed.	650
Pre-K 4 SA	Food Services Contract	Determine if the food service contract between Pre-K 4 SA and the San Antonio Food Bank is adequately managed.	500
TCI/Finance	Right of Way Fiber Contracts	Determine if the contracts for citywide fiber deployment are adequately managed.	650

Follow-up Audits

311	Call Center	Determine if the recommendations made in the prior audit of 311 Call Center Operations have been effectively implemented.	250
Aviation	Parking Revenues	Determine if the recommendations made in the prior audits of Aviation Parking Revenues have been effectively implemented.	300
CCDO	Downtown Parking Operations	Determine if the recommendations made in the prior audit of Downtown Parking Operations have been effectively implemented.	700
City Attorney	Outside Legal Counsel Billings	Determine if the recommendations made in the prior audit of Outside Legal Counsel Billings have been effectively implemented.	250
City Clerk	Records Retention and Archives	Determine if the recommendations made in the prior audit of Records Retention and Archives have been effectively implemented.	250
Police	Detention Center	Determine if the recommendations made in the prior audit of the SAPD Detention Center have been effectively implemented.	350
Police	Park Police Operations	Determine if the recommendations made in the prior audit of Park Police Operations have been effectively implemented.	350

Attestations

Police	Asset Seizure and Forfeiture	Determine if monitoring and accounting for the seized and forfeited assets fund is in compliance with State requirements.	400

Special projects		Allocated hours reserved for Management or Council requests.	1000