
CITY OF SAN ANTONIO

OFFICE OF THE CITY AUDITOR



Follow-Up Audit of City Clerk

Records Retention and Archives

Project No. AU19-F05

March 13, 2020

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

Executive Summary

As part of our annual Audit Plan approved by City Council, we conducted a follow-up audit of the recommendations made in the prior audit of City Clerk Records Retention and Archives dated April 23, 2018. The objective for this follow-up audit is:

Determine if recommendations made in the prior audit of City Clerk Records Retention and Archives have been effectively implemented.

We determined that the City Clerk has successfully implemented adequate controls to address prior audit recommendations. Specifically, the Office of the City Clerk has:

- Updated the Records Liaison Officer (RLO) list to ensure it is current and accurate. In addition, RLOs have attended required training and signed required acknowledgements.
- Developed procedures to enhance physical security.
- Implemented procedures to document inspections for maintenance issues encountered.
- Enhanced manual processes and controls to ensure accuracy of record locations.
- Ensured that staff who use warehouse equipment are properly trained and training is documented.
- Completed the Disaster Preparedness Plan.

No findings were identified while conducting this audit. We make no recommendations to City Clerk Management; consequently, no management responses are required. City Clerk management acknowledgement of these results is in Appendix B on page 7.

Table of Contents

Executive Summary	i
Background.....	1
Audit Scope and Methodology	2
Prior Audit Recommendations and Status	3
A. Records Liaison Officer Program.....	3
B. Municipal Archives & Records Facility	3
C. Disaster Preparedness Plan	4
Appendix A – Staff Acknowledgement.....	6
Appendix B – Management Acknowledgement	7

Background

On April 23, 2018, the Office of the City Auditor completed an audit on the City Clerk Records Retention and Archives. The objective of the audit was as follows:

Determine if the City's record retention and archives processes are adequate and in accordance with regulations and internal policies (to include physical security).

The Office of the City Auditor (OCA) concluded that the Office of the City Clerk (OCC) implemented manual processes to process incoming storage and record destruction requests. Manual controls are working as expected to ensure compliance with record retention guidelines set forth by the Texas State Library and Archives Commission (TSLAC). Additionally, controls are effective to ensure records are appropriately reviewed and authorized prior to destruction. However, OCA identified the following record retention and archive processes that needed improvement.

Documentation was inaccurate and/or lacking regarding department Record Liaison Officers (RLO), daily warehouse inspections, and training. Additionally, records located in the Municipal Archives and Records (MARs) facility could not be found, and were subject to unauthorized access. Further, automated systems and equipment used in the MARs facility for incoming storage and destruction processes were out of date and inoperable. Finally, the MARs facility Disaster Preparedness Plan was outdated and not finalized.

City Clerk management agreed with the conclusions and developed action plans to address the audit recommendations.

It should be noted that the OCC is in the process of implementing a new records management system which should be fully implemented by the end of March 2020.

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 2018 to November 2019.

We interviewed MARs personnel, reviewed MARs standard operating procedures, and performed a physical walkthrough of the MARs warehouse to gain an understanding of newly implemented controls and processes related to records retention and archives operations.

We reviewed training records of RLOs to determine adherence to required training. In addition, we performed a walkthrough of the intake process to determine if physical security was adequate and maintenance issues were being addressed. We also reviewed a sample of incoming records to determine if they were stored in the appropriate location and properly documented. Finally, we verified if the disaster recovery plan had been updated and included appropriate safeguards and recovery procedures.

In accordance with generally accepted government auditing standards, we assessed and documented the significance of internal control to the extent necessary to address audit objectives. From our assessment, we identified the following internal control components and principles as significant within the context of this audit.

Control Component	Control Principle
Control Environment	Commitment to competence Assignment of authority and responsibility
Risk Assessment	Process-level objectives Risk identification and analysis
Control Activities	Policies and procedures Physical controls
Information and Communication	Quality of information
Monitoring	Ongoing monitoring

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 findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Prior Audit Recommendations and Status

A. Records Liaison Officer Program

Prior Recommendation:

A.1 - The City Clerk should conduct periodic reviews of the Record Liaison Officers (RLO) list to ensure it is updated and accurate. While reviewing, the City Clerk should ensure that all RLOs listed have a signed RLO Designation Form on file and have attended training.

A.2 - The City Clerk should develop procedures to enhance physical security of records in the warehouse to ensure RLOs only access records within their direct responsibility and ensure that records from the warehouse are not being taken by those that should not have access and/or ability to remove the records.

Status: Implemented

The City Clerk has updated the RLO list and has reviewed for accuracy. In addition, the City Clerk has established controls to ensure only RLOs that have completed required training are granted access to the MARs warehouse. We obtained a sample of 25 RLOs and verified that each of the 25 attended the required training and also had a signed RLO Designation Form on file.

The City Clerk has also enhanced the physical security of the MARs warehouse to ensure only authorized staff access records. RLOs are required to sign in at a centralized area, are not allowed to take in any personal belongings and are granted access by MARs staff.

Recommendations

None

B. Municipal Archives & Records Facility

Prior Recommendation:

B.1 - The City Clerk should develop procedures to document daily warehouse inspections, to include maintenance issues such as water leaks. Documentation should also include the date of service request, and the date the issue was resolved.

B.2 - The City Clerk should enhance manual processes and controls to ensure locations of records are accurate. Enhancements could include additional training for warehouse staff and department RLOs, and prompt entry of data into existing system. In addition, the City Clerk should pursue solutions to potentially upgrade existing automated equipment to increase the efficiency of storage and disposal processes.

B.3 - The City Clerk should ensure training of equipment utilized at the MARs warehouse is documented, and safety equipment is mandatory to utilize during the operation of the shredder.

Status: Implemented

The City Clerk implemented a Daily Inspection Log in October 2019 to document daily maintenance walkthroughs of the MARs warehouse. We performed a review of the Daily Inspection Logs and determined that daily inspections were being documented. Additionally, we reviewed maintenance issues recorded in the Warehouse and Maintenance Repair Log for September 2019 and determined that service request dates and resolution dates were listed for maintenance issues.

The Office of the City Clerk enhanced the manual incoming records storage process to ensure that locations of records are accurate. The intake of incoming records are documented on a records storage form and stored in locations within the MARS warehouse. We obtained a sample of 19 incoming records between July 2019 and November 2019. We reviewed the incoming records and determined all 19 were properly barcoded, stored in the appropriate locations per the records storage forms.

Finally, the City Clerk has ensured that training of staff who use equipment at the MARs warehouse is documented. We verified MARs staff permitted to use warehouse equipment attended the required training. In addition, we observed safety equipment was clearly accessible and situated near the shredder.

Recommendations

None

C. Disaster Preparedness Plan

Prior Recommendation:

The City Clerk should update the Disaster Preparedness Plan.

Status: Implemented

The City Clerk updated the Disaster Preparedness Plan and we determined it contained updated Municipal Archives and Records staff and listed procedures to safeguard and recover records in case of a disaster.

Recommendations

None

Appendix A – Staff Acknowledgement

Buddy Vargas, CIA, CFE, Audit Manager
Sophia Konstantinidis, Auditor in Charge
Abigail Medina, CPA, CIA, Auditor

Appendix B – Management Acknowledgement



CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

February 26, 2020

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

RE: Management's Acknowledgement of its Review of Follow-Up Audit of City Clerk Records Retention and Archives

The Office of the City Clerk has reviewed the audit report and provided its comments to the auditors. As there are no recommendations for management, no management responses are required.

The Office of the City Clerk:

☒ Fully Agrees

☐ Does Not Agree (provide detailed comments)

Sincerely,



Leticia Vacek
City Clerk
Office of the City Clerk

02/28/2020
Date



Tina Flores
Deputy City Clerk
Office of the City Clerk

02/28/2020
Date