

AN ORDINANCE

2020-09-17-0657

APPROVING THE CITY AUDITOR'S FISCAL YEAR 2021 ANNUAL AUDIT PLAN.

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WHEREAS, in accordance with the provisions of Article V.A. of the City Charter, the City is required to have a Department of Internal Audit, which is charged with conducting audits of all city departments, offices, agencies and programs; and

WHEREAS, the City Auditor is required to evaluate the adequacy and effectiveness of controls encompassing the City's operations and information systems, which should include reliability and integrity of financial and operational information; effectiveness and efficiency of operations; safeguarding of assets; and compliance with laws, regulations and contracts; and

WHEREAS, in accordance with those duties, the City Auditor prepared an Audit Plan for Fiscal Year 2021, which was presented to and approved by the Audit and Accountability Committee on August 18, 2020; and

WHEREAS, it is now necessary to present the Audit Plan to City Council for its consideration and approval; **NOW THEREFORE:**

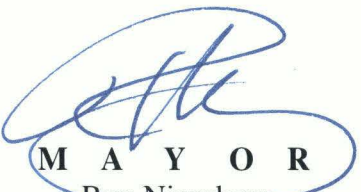
BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO:

SECTION 1. The Audit Plan for Fiscal Year 2021, as prepared by the City Auditor and approved by the Audit and Accountability Committee, is hereby approved. A copy of the Plan is attached hereto and incorporated herein for all purposes as **Exhibit I**.

SECTION 2. The Fiscal Year 2021 Audit Plan may be amended by the City Auditor if he notifies and obtains the concurrence of the Audit and Accountability Committee. In the event City Council or City Management has a special request for assistance from the Audit Department, the request is subject to approval by the Audit and Accountability Committee.

SECTION 3. This Ordinance is effective immediately if passed by eight affirmative votes; otherwise, this Ordinance shall take effect ten days from the date of passage.

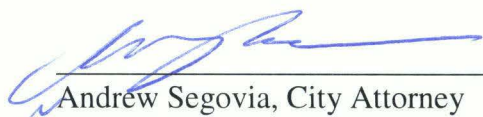
PASSED and APPROVED this 17th day of September, 2020


M A Y O R
Ron Nirenberg

ATTEST:


Tina J. Flores, City Clerk

APPROVED AS TO FORM:


Andrew Segovia, City Attorney

CITY COUNCIL MEETING

VOTESLIP

Item 17 - Consent Agenda

DATE: September 17, 2020

Enactment No:

2020-09-17-0657

NAME	MOTION	SECOND	Recuse	AYE	NAY	ABSENT
Roberto C. Treviño DISTRICT 1				X		
Jada Andrews-Sullivan DISTRICT 2				X		
Rebecca J. Viagran DISTRICT 3				X		
Dr. Adriana Rocha Garcia DISTRICT 4				X		
Shirley Gonzales DISTRICT 5				X		
Melissa Cabello Havrda DISTRICT 6				X		
Ana E. Sandoval DISTRICT 7				X		
Manny Peláez DISTRICT 8				X		
John Courage DISTRICT 9		X		X		
Clayton H. Perry DISTRICT 10	X			X		
Ron Nirenberg MAYOR				X		

COMMENTS: Motion Prevailed

Does not include the following items heard individually:

4A, 4B, 4C, 4D, 4E, 4F, 5A, 5B, 8, 18, 25, Z-1, P-2 & Z-3, Z-9, P-4 & Z-10, Z-13, Z-15, and P-7 & Z-17

RKN
09/17/20
Item No. 17

EXHIBIT I

City of San Antonio
Office of the City Auditor



Annual Audit Plan
Fiscal Year 2021



CITY OF SAN ANTONIO

P. O. BOX 83996 6
SAN ANTONIO TEXAS 78283-3966

September 17, 2020

Members of the City Council

Enclosed is the proposed Fiscal Year 2021 Audit Plan of the Office of the City Auditor.

The development of this year's plan was like no other. Like all City departments, we were also impacted by the COVID-19 pandemic.

Our department responded by deploying 8 staff members to assist other departments in the City's COVID-19 response. Additionally, we redirected resources to audit work related to the COVID-19 response which was not part of our original plan.

Consequently, there have been delays in the completion of our 2020 Audit Plan which will impact the 2021 Plan. Several audits that we did not start in 2020 will roll into the 2021 plan as these audits are still relevant and important.

A few audits on our 2020 plan will be postponed to a later date as priorities have shifted. And many audits on the 2020 plan will continue with expected completion in the 2021 fiscal year.

However, the majority of the proposed 2021 plan includes new audits that are based on input from City Council, Management, and from an assessment performed by Audit.

The 2021 plan includes 30 performance and IT audits, 4 follow-up audits, and 2 attestation projects.

For audits of programs related to the COVID-19 response, I have set aside hours consistent with the 4 pillars of the City Recovery and Resiliency Plan. Audit work for some of these programs, such as Housing Assistance and Small Business Support, have started already. I anticipate audit work within all 4 pillars as programs are defined and executed.

In the area of policing, I have allocated 1,000 hours in the plan for requested audits or reviews of police programs. With the current review of the Police Department and multiple Council members expressing interest in increased review of Police functions, I anticipate additional work in this area.

This proposed plan was approved by the Audit and Accountability Committee on August 18.

I welcome discussion on the proposed plan and request approval.

Respectfully,

A handwritten signature in black ink, appearing to read "Kevin W. Barthold", with a long horizontal flourish extending to the right.

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

Proposed FY2021 Annual Audit Plan
Office of the City Auditor

Project #	Department	Program, Goal, Project	Hours	Objective
AU21-001	Citywide	Recovery and Resiliency Plan - Workforce Development	900	Determine if Workforce Development programs are effective and efficient and follow Council direction and/or grantor guidelines.
AU21-002	Citywide	Recovery and Resiliency Plan - Housing Security	800	Determine if Housing Security programs are effective and efficient and follow Council direction and/or grantor guidelines.
AU21-003	Citywide	Recovery and Resiliency Plan - Small Business Support	400	Determine if Small Business Support programs are effective and efficient and follow Council direction and/or grantor guidelines.
AU21-004	Citywide	Recovery and Resiliency Plan - Digital Inclusion	400	Determine if Digital Inclusion programs are effective and efficient and follow Council direction and/or grantor guidelines.
AU21-005	Citywide	COVID-19 Response	400	Determine if expenses incurred for COVID-19 response were properly captured, accounted for, and reimbursed when appropriate.
AU21-006	Citywide	COVID-19 Response	400	Perform a review and analysis of the COVID-19 responses including expenses, demographics, and performance metrics.
AU21-007	Citywide	Controls related to Remote Working	500	Determine if sufficient controls are in place related to Remote Working. Includes policies, procedures, system security, and sensitive information.
AU21-008	Aviation	Billing and Collections for Leases	400	Determine if property management of Aviation facilities is properly managed to include billing and collections for leases.
AU21-009	BESD	Light Vehicle Replacement and Maintenance Program	500	Determine if BESD light vehicle fleet maintenance is operating and managed effectively and efficiently and that performance measures are supported and appropriate.
AU21-010	DHS	Delegate Agencies	600	Determine if contract administration for delegate agencies is effective to ensure compliance with key terms of the contracts including accuracy of performance measures.
AU21-011	DSD	Accela Point of Sale System Phase 2	600	Determine if application controls for the Accela point of sale system are adequate and data is accurate and reliable.
AU21-012	EDD	Economic Incentive Monitoring	300	Determine if management is monitoring incentive contracts for compliance and clawing back incentives if incentive terms are not met.
AU21-013	Finance	Accounts Receivable	400	Determine if Accounts Receivable are properly reported and managed including collections and bad debt allowances.
AU21-014	Finance	Procurement Electronic Submissions	400	Determine if the electronic submission process of procurement proposals is easily accessible, functioning properly and secured.
AU21-015	Finance	P-Card Program	400	Determine if P-Card program is managed in compliance with policies and procedures.
AU21-016	Fire	Mobile Integrated Health (MIH) Unit	600	Determine if the Mobile Integrated Health Unit is operating effectively and efficiently and in compliance with State and local policies and procedures.
AU21-017	Fire	Fleet Management	600	Determine if SAFD fleet maintenance is operating and managed effectively and efficiently and that performance measures are supported and appropriate.
AU21-018	ITSD	Contingency Planning	400	Determine if ITSD has implemented sufficient contingency plans for critical IT applications and infrastructure.
AU21-019	ITSD/Finance	Payment Card Industry (PCI) Security	400	Determine if COSA is compliant with PCI security standards for credit card transaction processing.
AU21-020	Parks	Park Maintenance	600	Determine if maintenance operations within the City Park system are effective and efficient to include timeliness, adequacy, and fiscal oversight.
AU21-021	Police	San Antonio Fear Free Environment (SAFFE) Officer Program	600	Determine if the SAFFE program is operating effectively and efficiently and in compliance with program guidelines.

Proposed FY2021 Annual Audit Plan
Office of the City Auditor

Project #	Department	Program, Goal, Project	Hours	Objective
AU21-022	Police	Uniform Crime Reporting (UCR)	400	Determine if crime statistics accurately reported and are there adequate controls over the collection, calculation and reporting of these statistics.
AU21-023	Police	Crisis Response Team	600	Determine if SAPD Crisis Response Team operations are in compliance with policies and procedures and metrics are accurate.
AU21-024	Police	Hold for potential requests	1,000	Hours reserved for potential request from Management and Council to review select Police Divisions/Operations.
AU21-025	Public Works	Capital Project Overhead Cost Allocation Model	400	Determine if Capital Project overhead rates are allocated in accordance with accounting guidelines and Federal regulations.
AU21-026	Public Works	Broadway Project	600	Determine if oversight of the Broadway project is adequate to include monitoring of contractors and funding.
AU21-027	Public Works	Storm Water - Fee In Lieu Of (FILO) Program	400	Determine if the Storm Water FILO Program is managed in accordance with policies.
AU21-028	Public Works	City Hall Renovation	600	Determine if oversight of the City Hall Renovation project is adequate to include monitoring of contractors and funding.
AU21-029	Public Works	Sidewalk Costs	400	Perform an analysis of TCI sidewalk program with a focus on costs allocations across project components.
AU21-030	SWMD	Household Hazardous Waste Contract and Operations	400	Determine if SWMD and contracted vendors are in compliance with contractual terms for disposal of household hazardous waste.

15,400

Follow-up Audits

AU21-F01	Police	Aviation Police Operations	300	Determine if recommendations in the most recent Aviation Police Operations audit have been effectively implemented.
AU21-F02	Finance	Vendor Master File	200	Determine if recommendations in the most recent Vendor Master File audit have been effectively implemented.
AU21-F03	Parks	Pool Inspections	200	Determine if recommendations in the most recent Pool Inspections audit have been effectively implemented.
AU21-F04	ITSD	Virtual Server Security	200	Determine if recommendations in the most recent Virtual Server Security audit have been effectively implemented.

900

Attestations

AU21-A01	Police	Asset Seizure and Forfeiture	350	Provide the required affirmation to the Office of the Attorney General on SAPD's FY 2020 Chapter 59 Report for asset seizures and forfeitures.
AU21-A02	ITSD	Security Awareness Training Compliance	40	Provide the required State audit of the ITSD Security Awareness Training Program.

390

16,690