



City of San Antonio

Agenda Memorandum

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Agenda Item Number: 16.

Agenda Date: 8/18/2020

In Control: Audit and Accountability Committee

Members of the Audit and Accountability Committee:

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.

We also had 2 staff vacancies for most of the year. Recruiting qualified audit staff continues to prove difficult in the San Antonio market.

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 28 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 will be discussed at the August 18 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 17 Council date.

I welcome discussion on the proposed plan and request approval.

Respectfully,

// signed //

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