



# City of San Antonio

## Agenda Memorandum

**File Number:** 16-4623

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**Agenda Item Number:** 26.

**Agenda Date:** 9/29/2016

**In Control:** City Council A Session

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**DEPARTMENT:** Office of the City Auditor

**DEPARTMENT HEAD:** Kevin W. Barthold, CPA

**COUNCIL DISTRICTS IMPACTED:** City Wide

**SUBJECT:** City Auditor's Fiscal Year (FY) 2017 Annual Audit Plan

### SUMMARY:

The City Auditor is requesting approval of the FY2017 Annual Audit Plan. City Council approval is required for the Annual Audit Plan.

### BACKGROUND INFORMATION:

Each year, the Office of the City Auditor prepares an Annual Audit Plan. The Plan is based on input from City Council, Audit Committee, City Management, and a high-level risk assessment of City Departments. Specific audits are identified considering the results of this input. The audits are prioritized and the Final Plan is developed based on resources available.

The Plan requires approval of the Audit Committee and City Council. The Audit Committee considered and approved the Proposed Plan on September 20, 2016.

The FY2017 Audit Plan includes 26 performance and IT audits, 8 follow-up audits, 5 contract compliance audits for high profile contracts, and 1 attestation project. The Plan provides for audit coverage across multiple City Departments and Programs. We also allow time in the Plan for special requests from City Council and City Management.

The detailed Plan is included in the Attachments.

With Approval of the Audit Committee, this Plan may be amended.

**ISSUE:**

The Annual Audit Plan requires approval of the Audit Committee and City Council.

**ALTERNATIVES:**

Council can choose to not approve the Audit Plan. However, City Ordinance requires approval of the audit plan by City Council.

**FISCAL IMPACT:**

There is no fiscal impact associated with this item.

**RECOMMENDATION:**

The City Auditor recommends approval of this ordinance.