



City of San Antonio

Agenda Memorandum

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In Control: Audit Committee

AUDIT COMMITTEE SUMMARY
March 28, 2017
Audit of San Antonio Fire Department
Public Safety Deployment Reimbursements
Report Issued January 25, 2017

Audit Objective

Determine if SAFD is receiving reimbursement for Deployment Services timely and in accordance with interagency agreements.

Background

The San Antonio Fire Department (SAFD) is a participating agency with State and Federal entities that assists in emergency deployments for disaster, recovery, and relief missions. An interagency agreement is created between the fire department and the respective agency. Per the agency agreements, the City is to be reimbursed for deployment expenses (e.g. wages, benefits, lodging, etc.) incurred during the period of deployment. Expenses are tracked and processed by SAFD's fiscal and payroll personnel.

In fiscal years 2015 and 2016, SAFD participated in 23 deployments and was reimbursed a total of \$1,148,918 for deployment expenses.

Audit Scope & Methodology

The audit scope included emergency deployments that SAFD participated in between October 2014 to June 2016.

Our methodology and testing criteria consisted of conducting interviews and walkthroughs with key personnel from SAFD's fiscal department and Emergency Operations Center (EOC). We reviewed the SAFD's Emergency Deployment Standard Operating Manual, TIFMAS Business and Mobilization Manual and interagency agreements with RIMT, TEEX, and STRAC.

Audit Conclusions

Overall, SAFD's operations for deployment services are appropriately managed. Operational

department guidelines are current, inventory management of equipment and supplies is effective and deployed officers meet required qualifications.

However, we identified control deficiencies within the fiscal administrative process.

Formal reviews are not conducted by fiscal personnel to ensure the validity and completeness of reimbursement claims submitted to agencies and payments received.

- Discrepancies were identified between claim submission forms and timesheets reported that serve as the source for reimbursement amounts. Additionally, claim submissions and payments received were not always timely.
- Allowable reimbursement of fringe benefits was not requested from the Regional Incident Management Team.
- Payroll manager processing payroll also had access to approve payroll in the Telestaff System causing a segregation of duties issue.
- Monitoring to ensure compliance with City directives related to P-Card usage and accounting for receivables of reimbursement claims was not taking place.
- Standard processes did not exist to monitor that user access is appropriate for the TeleStaff System (system is used to track and schedule exception time such as overtime, vacation and sick leave).

We made recommendations to addresses the issues identified. SAFD Senior Management agreed with the audit findings and has developed positive action plans to address them.