



# City of San Antonio

## Agenda Memorandum

**File Number:** 17-4757

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**Agenda Item Number:** 6.

**Agenda Date:** 8/24/2017

**In Control:** Audit and Accountability Committee

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**AUDIT COMMITTEE SUMMARY**  
**August 24, 2017**  
**Audit of the Office of the City Manager**  
**Office Expenditures**  
Report Issued May 3, 2017

### **Audit Objective**

Determine if expenditures are appropriate and in compliance with City directives.

### **Background**

The Office of the City Manager is charged with recommending, implementing, and monitoring policies and procedures that maintain the financial well-being of City government. The office works closely with the Mayor and City Council to ensure that City programs and operations reflect established policy goals and objectives. The Office of the City Manager is funded by the City's general fund. Expenses for the office were primarily made up of salaries, employee allowances, and travel. In FY2016, expenses totaled approximately \$3,182,760.

### **Audit Scope & Methodology**

We reviewed expenses from October 2015 to September 2016.

To obtain an understanding of internal controls, we conducted interviews and walkthroughs with the Assistant to the City Manager, the Special Projects Manager and Department Fiscal Administrator. We reviewed related City Administrative Directives to include A.D. 1.6 Purchasing, 8.3 Accounts Payable, 8.31 Travel, and 8.32 Acceptable Use of City Funds. Additionally, we reviewed the City's P-card Manual and the City Manager's employment contract and amendments.

### **Audit Conclusions**

Expenditures within the Office of the City Manager are appropriate and in compliance with City directives. A standard expense review process is in place to ensure validity and reasonableness of expenses. The review includes ensuring that adequate supporting documentation is provided, appropriate segregation of duties exist, and proper authorization is obtained.

No recommendations were made for this audit.

