



City of San Antonio

Agenda Memorandum

File Number: 17-4762

Agenda Item Number: 5.

Agenda Date: 8/24/2017

In Control: Audit and Accountability Committee

AUDIT COMMITTEE SUMMARY

August 24, 2017

Audit of SAPD Child Safety Restricted Fund

Report Issued April 25, 2017

Audit Objective

Determine if the Fund is sufficiently monitored and expenditures are compliant with funding terms.

Background

The School Crossing Guard Detail (Unit) provides guidance on various aspects of school safety to the children of San Antonio. The primary focus of the Unit is at the elementary level, and the Unit serves public and private schools. In addition, the Unit provides adult supervision at hazardous crossing locations. The Unit consists of one Administrative Assistant II, five civilian crossing guard supervisors, and approximately 256 crossing guards.

The Child Safety Restricted Fund (Fund) was established to account for revenues authorized by the 1991 State Legislature. The revenues, which come from Municipal Court fines and fees and Bexar County vehicle registrations, must be used primarily for the school crossing guard program with the remaining funds applied to programs designed to enhance child safety, health or nutrition. The Fund is managed by the San Antonio Police Department (SAPD) Traffic Section.

The Fund is a restricted special revenue fund and in FY 2016 had total revenues of approximately 2.3 million and total expenditures of approximately 2.2 million.

Audit Scope and Methodology

The audit scope was FY 2016. We evaluated the policies, procedures and school crossing guard guidelines to determine that key operating areas were reasonably addressed. We reviewed for adequate performance measures. We also reviewed the monitoring procedures for revenues and expenditures.

Audit Conclusions

The Fund is sufficiently monitored and expenditures are compliant with funding terms. Revenues were accurately stated and properly recorded. Expenditures from the Fund are being used for crossing guard salaries and are allowable.

As we had no findings, we made no recommendations.