



City of San Antonio

Agenda Memorandum

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In Control: Audit and Accountability Committee

AUDIT COMMITTEE SUMMARY

May 15, 2018

Audit of CCDO - Inner City Reinvestment and Infill Policy (ICRIP) Program

Report Issued April 23, 2018

Audit Objective

Determine if internal controls between CCDO and DSD for the ICRIP program are adequate and functioning.

Background

In February 2010, the City established the Inner City Reinvestment and Infill Policy (ICRIP) in order to promote growth and development in the city-center and targeted areas that are underserved by residential and commercial real estate markets. ICRIP facilitates development within the inner-city by promoting policy goals which include:

- increasing new development on vacant lots,
- redeveloping underused buildings and sites,
- rehabilitating, upgrading, and reusing existing buildings,
- improving maintenance at existing building sites, and
- increasing business recruitment and assistance.

Procedurally, CCDO (Center City Development and Operations) provides fee waivers to eligible customers, who then redeem the waivers at DSD (Development Services Department). DSD is reimbursed by CCDO for waivers granted.

Audit Scope & Methodology

The audit scope was fiscal year 2017. We reviewed department policies and procedures, examined process flowcharts, and interviewed staff at CCDO, DSD, and ITSD. We conducted reviews of cashier training, waiver approval documentation, DSD monthly fiscal reports, and reimbursements made to DSD from the General Fund. We examined financial data obtained from SAP, the CCDO ICRIP system, and the DSD Hansen system. Finally, we performed tests against criteria contained in City ordinances, ICRIP Fee Waiver guidelines, and the CCDO ICRIP interactive map.

Audit Conclusion

We determined that CCDO and DSD have adequate internal controls in place for facilitating the ICRIP program. We made no recommendations in this audit; consequently no management responses were required.