



City of San Antonio

Agenda Memorandum

File Number:18-4690

Agenda Item Number: 11.

Agenda Date: 9/13/2018

In Control: City Council A Session

DEPARTMENT: Office of the City Auditor

DEPARTMENT HEAD: Kevin W. Barthold, CPA

COUNCIL DISTRICTS IMPACTED: City Wide

SUBJECT:

City Auditor's Fiscal Year 2019 Annual Audit Plan

SUMMARY:

The City Auditor is requesting approval of the FY 2019 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 August 23, 2018.

The FY2019 Audit Plan includes 30 performance and IT audits, 7 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.