



City of San Antonio

Agenda Memorandum

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In Control: Audit and Accountability Committee

CITY OF SAN ANTONIO

August 23, 2018

Members of the Audit Committee:

Enclosed is the proposed Fiscal Year 2019 Audit Plan of the Office of the City Auditor. The plan includes 30 performance and IT audits, 5 contract compliance audits, 7 follow-up audits, and 1 attestation project. As in years past, the plan includes time allocated for potential City Council and Management requested projects.

In developing the plan, my Office sought input from the Mayor, City Council Members, the City Manager, Executive Leadership Team and select Department Directors. We added additional input based on local government audit industry trends. This effort resulted in an extensive list of potential areas for audit within the City. We then prioritized these potential areas based on a high-level risk assessment considering factors such as financial impact, compliance, and prior issues, and developed the enclosed proposed FY2019 Audit Plan.

I believe this plan provides adequate audit coverage across City departments and recognizes concerns of City Council and Management.

This proposed plan will be discussed at the August 23 Audit Committee meeting. After discussion and any changes, the proposed plan must be approved by the Audit Committee and then forwarded to the full Council for approval. I anticipate a September 20 Council date.

I welcome discussion on the proposed plan and request approval.

Respectfully,

Kevin W. Barthold, CPA, CIA, CISA, CRMA
City Auditor