



City of San Antonio

Agenda Memorandum

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In Control: Audit and Accountability Committee

AUDIT COMMITTEE SUMMARY

March 19, 2019

Audit of SAFD Equipment Inventory Management

Report Issued February 26, 2019

Objective

Determine if the SAFD is effectively managing non-personal equipment inventory.

Background

The SAFD Logistics/Services Division (Division) supports operations through the acquisition and maintenance of Fire and EMS vehicles, equipment, and facilities, as well as through the procurement and distribution of supplies and materials necessary for day-to-day operations. The Division also manages the purchasing, receiving, and warehousing of equipment and supplies, and conducts on-site repairs of firefighting equipment tools. SAFD purchased approximately \$540,000 in equipment in fiscal year 2018.

The Division manages equipment assigned to specific SAFD personnel (a.k.a. personal use equipment) and general use equipment referred to as non-personal equipment. This audit focused on the management of non-personal equipment.

Scope & Methodology

The audit scope was October through December 2018. We analyzed allocation, identification, and management processes to purchase receive, store and distribute equipment items. This included determining if processes exist to identify equipment, perform periodic inventories, inspect incoming goods, manage equipment service plans, and maintain changes in inventory. We tested user permissions granted to create or approve SAFD purchases in SAP or SAePS. We also reviewed physical access to the SAFD Equipment Services Division facility. Finally we performed direct physical observations of equipment located at the Division warehouse, area fire station locations, and fire apparatus vehicles for evidence of existence, completeness of equipment identification, and accuracy of inventory records in SAP.

Conclusions

SAFD has an effective inventory management process for non-personal equipment. SAFD utilizes internal processes aligned with City Administrative Directives to support required inventory levels and operational needs. Equipment inventory is adequately identified, tracked, secured, and maintained.

We also determined that policies, procedures, and guidelines align with best practices and determined that SAFD has appropriately segregated purchasing permissions and physical access. Finally, inventory is fairly recorded and tracked.

There are no findings. Consequently, we make no recommendations to SAFD management.