



# City of San Antonio

## Agenda Memorandum

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**Agenda Item Number:** 4.

**Agenda Date:** 9/17/2019

**In Control:** Audit and Accountability Committee

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### **AUDIT COMMITTEE SUMMARY**

**September 17, 2019**

#### **Audit of TCI Infrastructure Management Program**

Report Issued July 31, 2019

### **Audit Objective**

Determine if projects included in the TCI Infrastructure Management Program are completed in accordance with the timeline and project scope described in the plan.

### **Background**

The City's Infrastructure Management Program (IMP) is a five-year rolling program, which focuses on maintenance of San Antonio's infrastructure and provides the City with a structured program schedule.

The IMP is executed through the use of in-house City forces and contracts procured. The goal of the IMP is to provide the best possible maintenance for the City. The budget adoption history of the IMP for fiscal years 2018 and 2019 consisted of \$115.9 million and \$132 million respectively.

### **Audit Scope & Methodology**

The audit scope included project management efforts related to the Infrastructure Management Program for fiscal years 2017 and 2018. We compared the council approved plans to the implemented plans to determine if projects were implemented accordingly. We verified invoiced quantities and amounts for projects were submitted in accordance with approved contract values. We reviewed projects to determine if they were thoroughly monitored and inspected. Additionally, we reviewed pay application request and approval process to determine if roles were appropriately segregated.

### **Audit Conclusions**

Projects included in the TCI Infrastructure Management Program were completed in accordance with the plan. TCI established processes for the development, implementation and monitoring of IMP projects. Additionally, TCI accurately issued payments in accordance with approved vendor contracts.

However, there are opportunities to strengthen controls associated with performing and documenting project inspections. Additionally, we identified improper segregation of duties for the management and oversight for the Natural Creekway Debris Removal Program within the IMP.

TCI Management agreed with the audit findings and has developed positive action plans to address them.