



City of San Antonio

Agenda Memorandum

File Number:20-5344

Agenda Item Number: 7.

Agenda Date: 9/15/2020

In Control: Audit and Accountability Committee

CITY OF SAN ANTONIO
FINANCE DEPARTMENT
INTERDEPARTMENTAL MEMO

TO: Erik Walsh, City Manager

FROM: Troy Elliott, CPA, Deputy Chief Financial Officer, Finance Department

COPIES: Audit Committee; Ben Gorzell, Chief Financial Officer

SUBJECT: Required Communications with the Audit and Accountability Committee for the Fiscal Year 2020 Audit

DATE: September 15, 2020

On June 18, 2020, Ordinance Number 2020-06-18-0423 was passed executing the first renewal and consent to assign the audit services contract to BKD, LLP (BKD) to provide external independent audit services for the fiscal year ending September 30, 2020.

We are requesting an item be placed on the September 15th agenda of the Audit and Accountability Committee to present and discuss required communications between BKD and the Committee for the fiscal year 2020 external audit. BKD began the financial audit for the City of San Antonio on August 7, 2020.

The communications by BKD to the Audit and Accountability Committee as required by the American Institute of Certified Public Accountants (AICPA) include:

The auditor's responsibility under generally accepted auditing standards (GAAS).

1. An overview of the planned scope and timing for the fiscal year 2020 audit.
2. Significant findings from the audit (to be provided upon completion).
3. Inquiry of the Audit and Accountability Committee as to their knowledge of fraud, suspicion of fraud, and views of fraud risk.

If you should have any questions or require additional information, please feel free to contact me at (210) 207-8604.