City of San Antonio

Agenda Memorandum

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In Control: Audit Committee

AUDIT COMMITTEE SUMMARY
September 15, 2015
Follow-up Audit of Transportation & Capital Improvements
Right of Way Fees
Report Issued August 18, 2015

Background

In June of 2014, the Office of the City Auditor completed an audit of the Transportation and Capital Improvement Department's (TCI) Right of Way fees. The objective of the audit was as follows:

Are right of way fees accurate and applied according to City Policies?

The Office of the City Auditor found that TCI Right of Way (ROW) division's project invoicing process lacked proper procedures and controls to ensure invoices and associated fees are complete, accurate, and billed timely. TCI lacked controls to ensure timely payments to the City. Also, ROW staff did not adequately manage user access to the permitting system. Finally, the TCI ROW division was not in compliance with Administrative Directive 8.1 Cash Handling with regards to the safeguarding of the parking permit stock.

Follow-up Audit Objective

To determine if action plans resulting from the initial TCI Right of Way Fees audit have been effectively implemented.

Audit Scope and Methodology

The audit scope was limited to the recommendations made in the original report and corresponding action plans from October 2014 through May of 2015.

Audit Conclusion

Yes, TCI has successfully implemented action plans that address all recommendations from the previous audit.

- TCI creating procedures and controls to ensure that project invoicing is complete, accurate

and billed timely.

- TCI established procedures and controls to ensure payments to the City are timely.
- TCI created a process for authorization and management of user access to the permitting system.
- Adequate safeguards were implemented for the parking permits to ensure compliance with Administrative Directive 8.1 Cash Handling.

Since all action plans were effectively implemented, we made no recommendations.