City of San Antonio
Office of the City Auditor



Annual Audit Plan
Fiscal Year 2020

CITY OF SAN ANTONIO

P. O. BOX 839966
SAN ANTONIO TEXAS 78283-3966

September 19, 2019

Mayor and City Council:

Enclosed is the proposed Fiscal Year 2020 Audit Plan for the Office of the City Auditor. The plan includes 36 performance and IT audits, 4 data analysis projects, 4 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 FY2020 Audit Plan.

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

This proposed plan was discussed and approved at the August 30 City Council Audit and Accountability Committee meeting. As required, I am now requesting approval of the proposed plan by the full Council.

I welcome discussion and am available at your convenience.

Respectfully,

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

Proposed FY2020 Audit Plan
City Council
September 19, 2019

#	Department	Program	Hours	Objective
1	311	311 Operations and 311 App	700	Determine if staffing is adequate and appropriately scheduled, workflow is effectively designed and functioning, and IT system controls are effective.
2	ACS	Drug Inventory Management	450	Determine if the ACS drug inventory is managed in accordance with policies and State and Federal regulations.
3	ACS	Contract Management for the Paul Jolly Center	450	Determine compliance of terms of ACS contract with the Animal Defense League for management of the Paul Jolly Center.
4	Aviation	Facilities Maintenance	700	Determine if Aviation facilities maintenance is operating effectively and managed efficiently including work orders, inventory, and purchases.
5	CCDO	Westside Development Corporation Agreement	400	Determine if parties are in compliance with the economic development agreement between the City and the Westside Development Corporation.
6	CCDO	Riverwalk Leases	500	Determine if leases for Riverwalk properties are current and properly managed.
7	City Clerk	Vital Records	550	Determine if vital records data (birth and death certificates) are adequately protected and issued in accordance with City and State regulations.
8	DHS	Senior Nutrition Program	500	Determine if the Senior Nutrition Program is managed effectively and in compliance with State and City guidelines.
9	DHS	Delegate Agency - Child Abuse Prevention	400	Determine if contract administration for the 'Child Abuse Prevention' delegate agencies is effective to ensure compliance with key terms of the contracts including accuracy of performance measures.
10	DHS	Delegate Agency - Domestic Violence Prevention	400	Determine if contract administration for the 'Domestic Violence Prevention' delegate agencies is effective to ensure compliance with key terms of the contracts including accuracy of performance measures.
11	Finance	Citywide Payroll	700	Determine if internal controls are in place to ensure payroll processing is accurate.
12	Finance	Accounts Payable	700	Determine if controls over the City's accounts payable process are adequate and effective.
13	Fire	Overtime Authorizations	600	Determine if SAFD overtime is adequately supported, authorized, and documented.
14	Fire	Fleet Management	750	Determine if SAFD fleet maintenance is operating and managed effectively and efficiently and that performance measures are supported and appropriate.

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15	Health	Healthy Neighborhoods Program	550	Determine if operations of the Healthy Neighborhood Program are in compliance with policies and procedures and funding guidelines.
16	Health	Epidemiology Division	750	Determine if operations of the Epidemiology Division are effective and in compliance with relevant guidelines.
17	Health	Tuberculosis Clinic	550	Determine if processes within the Tuberculosis Clinic are effective, efficient, adequately controlled and in compliance with applicable regulations.
18	ITSD	Segregation of Duties - ITSD	500	Determine if incompatible IT duties are appropriately segregated.
19	ITSD	E-mail Security	500	Determine if email security controls are adequate.
20	ITSD	Cloud Security (Storage and Processing)	500	Determine if cloud security controls adequately address unauthorized access, disclosure, modification, and monitoring.
21	ITSD/Finance	Payment Card Industry (PCI) Security	500	Determine if COSA is compliant with PCI security standards for credit card transaction processing.
22	Neighborhood & Housing Services	Under One Roof Program	400	Determine if the Under One Roof Program is managed effectively and efficiently and in compliance with established guidelines.
23	Neighborhood & Housing Services	Mid-Town TIRZ	500	Determine if the Mid-Town TIRZ is operating in compliance with established guidelines.
24	Parks and Recreation	Municipal Golf Association - San Antonio	500	Determine compliance of terms of City contract with the Municipal Golf Association - San Antonio for management of the City golf facilities.
25	Parks and Recreation	Park Maintenance	700	Determine if maintenance operations within the City Park system are effective and efficient to include timeliness, adequacy, and fiscal oversight.
26	Police	Municipal Wrecker Service Contracts	400	Determine if the SAPD contract for citywide towing services is effectively managed.
27	Police	Crisis Response Team	500	Determine if SAPD Crisis Response Team operations are in compliance with policies and procedures and metrics are accurate.
28	Police	Alarm Permits	500	Determine if Alarm Permit issuance, monitoring, and revenues are appropriately managed.
29	Police	Off-Duty Employment	500	Determine if controls over SAPD's off-duty special event compensation process are adequate and effective.
30	Police	Overtime Authorizations	600	Determine if SAPD overtime is adequately supported, authorized, and documented.

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#	Department	Program	Hours	Objective
31	Risk Management	Safety Programs	600	Determine if the citywide safety programs are implemented, monitored to measure performance, and updated to consider risk areas.
32	SWMD	Landfill Contract and Operations	500	Determine if internal controls are in place to ensure that charges for landfill services are accurate and properly recorded.
33	SWMD	Household Hazardous Waste Contract and Operations	400	Determine if SWMD and contracted vendors are in compliance with contractual terms for disposal of household hazardous waste.
34	TCI	Equipment and Supply Inventory Management	500	Determine if TCI is managing equipment inventory to include procurement, warehousing, and usage.
35	TCI	Storm Water - Fee In Lieu Of (FILO) Program	500	Determine if the Storm Water FILO Program is managed in accordance with policies.
36	TCI	City Hall Renovation	500	Determine if oversight of the City Hall Renovation project is adequate to include monitoring of contractors and funding.

Analysis

1	TCI	Sidewalk Costs	300	Perform an analysis of TCI sidewalk program with a focus on costs allocations across project components.
2	TCI	Pavement Grading (Pavement Condition Index)	300	Perform an analysis of the current Pavement Condition Index (PCI) with a focus on whether street conditions are improving and streets needing repair are addressed.
3	Police	Cite and Release Metrics	300	Compile statistics relevant to the SAPD Cite and Release program. Perform analysis to determine effectiveness of program and if projected goals of the program were met.
4	Fire	Equipment Analysis	300	Perform analysis of SAFD incident types and deployment of equipment.

Follow-up Audits

1	DHS	After School Challenge Program Follow-up	200	Determine if the recommendations made in the prior audit of DHS After School Challenge Program have been effectively implemented.
2	Parks and Recreation	On-line Reservations System Follow-up	300	Determine if the recommendations made in the prior audit of Parks On-line Reservation System have been effectively implemented.
3	Risk Management	Liability Claims Process Follow-up	300	Determine if the recommendations made in the prior audit of Risk Management Liability Claims process have been effectively implemented.
4	ITSD	Windows Server Vulnerability Follow-up	300	Determine if the recommendations made in the prior audit of ITSD Windows Server Vulnerability have been effectively implemented.

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Attestation				
1	Police	Asset Seizure and Forfeiture	400	Provide the required affirmation to the Office of the Attorney General on SAPD's FY 2019 Chapter 59 Report for asset seizures and forfeitures.
Special Projects				
		Hours reserved for special request	1,000	Allocated hours reserved for Management or Council requests.