City of San Antonio
Office of the City Auditor

Annual Audit Plan
Fiscal Year 2023

CITY OF SAN ANTONIO
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September 15, 2022

Members of the City Council:

Enclosed is the proposed Fiscal Year 2023 Audit Plan for the Office of the City Auditor.

The 2023 plan includes 38 performance and IT audits and 1 consulting project. As in years past, the plan includes time allocated for potential City Council and Management requested projects. Also within the plan is time allotted for follow-up of all audit recommendations and management action plans.

In developing the plan, my Office sought input from 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 FY2023 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 approved by the Audit and Accountability Committee on August 26th.

I welcome discussion on the proposed plan and request approval.

Respectfully,

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

Office of the City Auditor
Proposed FY2023 Annual Audit Plan

	Department	Program or Project	Est. Hours	Objective
1	Animal Care Services	Rescue Group Contracts	400	Determine if ACS and rescue groups are in compliance with contract terms.
2	Aviation	Fleet Operations	400	Determine if Aviation fleet operations are functioning effectively and efficiently including maintenance and vehicle replacement.
3	Aviation	Construction in Progress (CIP)	300	Determine if Aviation capital construction projects are accounted for properly as completed and put into service.
4	Aviation	Ground Transportation Unit	300	Determine if Aviation is adequately managing its ground transportation permit fees and inspection program.
5	City Manager's Office	City Funded Non-Profit Events	400	Determine if City funded non-profit organization events are conducted in compliance with contract terms.
6	Convention and Sports Facilities	Rigging and A/V contracts	400	Determine if CSF contracts with audio/visual services and rigging services are properly monitored.
7	Development Services Dept.	Code Enforcement	600	Determine if code enforcement processes are consistent, sufficiently documented, and in compliance with statutes, ordinances and internal policies.
8	Development Services Dept.	Southern Edwards Plateau Habitat Conservation Plan (SEP-HCP)	400	Determine if habitat conservation is handled in compliance with the SEP-HCP.
9	Development Services Dept.	Property Abatement Process	400	Determine if property abatements are handled in accordance with relevant statutes, ordinances and internal policies.
10	DSD/ITSD	Accela	400	Determine if application controls for the Accela point of sale system are adequate and data is accurate and reliable.
11	Economic Development	Prosper West Contract (formerly Westside Dev Corp)	400	Determine if parties are in compliance with the economic development agreement between the City and Prosper West (formerly the Westside Development Corporation).
12	Finance	Short Term Rentals	400	Determine if Finance is adequately monitoring compliance with Hotel Occupancy Tax (HOT) ordinances for short term rentals.
13	Finance	Citywide Cash Receipts	500	Determine if receipts are adequately controlled and in compliance with Finance cash handling directives.

	Department	Program or Project	Est. Hours	Objective
14	Finance	Procurement Preference Programs and Exemptions	400	Determine if procurement preference programs and exemption programs are utilized effectively and in compliance with relevant statutes, ordinances, and policies.
15	Finance	Bonfire (procurement evaluation system)	300	Determine if application controls for the Bonfire procurement evaluation system are adequate and data is accurate and reliable.
16	Finance/Aviation	Aviation Procurement	500	Determine if aviation procurement processes are effective and in compliance with state and local laws.
17	Fire	SAFD Medical Supplies and Controlled Substances Inventory Management	500	Determine if the San Antonio Fire Department is adequately managing its medical supplies and drug inventories.
18	Health	Labs	500	Determine if Metro Health laboratories are in compliance with regulations and they are operating efficiently and effectively.
19	Human Resources	Recruiting/Hiring Process	500	Determine if HR recruiting and hiring processes are efficient and in compliance with relevant HR regulations and policies.
20	Human Resources	Employee Master Data	200	Determine if employee master data is accurate and appropriate quality assurance processes are in place.
21	ITSD	Security Awareness Training	50	Determine if ITSD has implemented the State required Security Awareness Training Program effectively and in compliance with State guidelines.
22	ITSD	City Council Database - One View	500	Determine if application controls for the City Council Database system, One View, are adequate and data is accurate and reliable.
23	ITSD	Active Directory Security	500	Determine if Active Directory security controls are adequate and effective.
24	ITSD	Contract Administration	600	Determine if ITSD vendor contracts (for equipment and services) are monitored and deliverables are being met.
25	ITSD	Surveillance Cameras	800	Determine if the surveillance camera system is monitored, maintained, and appropriately secured.
26	NHSD	Affordable Housing Developer Incentive Programs	500	Determine if affordable housing incentive programs are monitored to ensure developer commitments are honored.

	Department	Program or Project	Est. Hours	Objective
27	NHSD	Home Improvement Programs	500	Determine if the Residential Rehab Programs are managed effectively and efficiently and in compliance with established guidelines to include vendor management. This includes Minor Rehab, Major Rehab, and Under One Roof.
28	NHSD	Tax Increment Reinvestment Zones (TIRZ)	500	Determine if Tax Increment Reinvestment Zones are properly managed including governance, revenues, and expenditure authorizations.
29	Police	Property and Evidence Room	500	Determine if chain of custody and evidence preservation controls are adequate for SAPD Property and Evidence facilities.
30	Police	Growden and Towing Contracts	600	Determine if contracts for towing and vehicle storage are managed appropriately.
31	Police	SAPD Crime Prevention Program (3rd party contract)	300	Determine if key Crime Prevention Program contract provisions are being monitored.
32	Pre-K 4 SA	Transportation Contract	400	Determine if the Pre-K 4 SA transportation contract is adequately managed.
33	Public Safety	911 Operations	600	Determine if 911 operations are effective, efficient, and comply with national standards.
34	Public Safety	Radio System	400	Determine if agency agreements for the public safety radio system are adequately monitored to ensure compliance.
35	Risk Management	Workers Comp	300	Determine if the Workers Comp TPA contract is adequately managed and system data is accurate and reliable (after the recent system transition).
36	Transportation/PW	Federally Funded Transportation Contracts	500	Determine if federally funded transportation projects are in compliance with federal requirements.
37	Workforce Development	Alamo Promise Contract	400	Determine if the Alamo Promise contracts are adequately monitored to include management of key terms and fiscal areas.
38	Workforce Development	Ready to Work Program	600	Determine if contract compliance and monitoring is adequate and performance measures are supported.

	Department	Program or Project	Est. Hours	Objective
39	Citywide	Hold for special projects/requests	1,000	Hours allocated for special project requests from Council and management.
40	Citywide	Follow-ups	1,000	Hours allocated for follow-up activity for all Audit recommendations and management action plans.
41	Citywide	Continuous Monitoring	1,000	Hours allocated for the development and implementation of continuous monitoring programs for critical areas.

Consulting Project

42	Police	Asset Seizure and Forfeiture Attestation	400	Provide the required affirmation to the Office of the Attorney General on SAPD's FY 2022 Chapter 59 Report for asset seizures and forfeitures.