

AN ORDINANCE 2009-03-19-0207

APPROVING THE FISCAL YEAR 2009 AUDIT PLAN.

\* \* \* \* \*

**WHEREAS**, in accordance with the provisions of Article VA of the City Charter, the City is required to have a Department of Internal Audit which is charged with conducting financial, fiscal compliance and financial procedure audits; and

**WHEREAS**, the City Auditor is required to evaluate the adequacy and effectiveness of controls encompassing the City's operations and information systems, which should include reliability and integrity of financial and operational information; effectiveness and efficiency of operations; safeguarding of assets; and compliance with laws, regulations and contracts; and

**WHEREAS**, Park Pearson has been appointed and is serving as the Interim City Internal Auditor over the Department of Internal Audit; and

**WHEREAS**, with input from the elected officials and the City Manager's Office, and based on a risk assessment conducted by the Department, the City Internal Auditor has prepared an Audit Plan for Fiscal Year 2009; and

**WHEREAS**, the Audit Plan has been presented to and approved by the Audit Committee; and

**WHEREAS**, it is now necessary to present the Audit Plan to City Council for their consideration and approval; **NOW THEREFORE:**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO:**

**SECTION 1.** The Audit Plan for Fiscal Year 2009, as prepared by the City Internal Auditor and approved by the Audit Committee, is hereby approved. A copy of the Plan is attached hereto and incorporated herein for all purposes as Exhibit I.

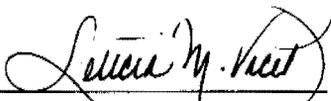
**SECTION 2.** The Fiscal Year 2009 Audit Plan may be amended by the City Auditor if he notifies and obtains the concurrence of the Audit Committee. In the event City Council or City Management has a special request for assistance from the Internal Audit Department, the request is subject to approval by either the Audit Committee or the Audit Committee Chair, depending upon the urgency of the issue.

**SECTION 3.** This Ordinance shall take effect immediately if passed by eight affirmative votes; otherwise, this Ordinance shall take effect ten days from the date of passage hereof.

**PASSED AND APPROVED** this 19<sup>th</sup> day of March, 2009.

  
MAYOR  
For PHIL HARDBERGER

**ATTEST:**

  
\_\_\_\_\_  
City Clerk

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
City Attorney



# City of San Antonio Office of the City Auditor

## Annual Audit Plan Fiscal Year 2009

EXHIBIT

I

2009

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Office of the City Auditor  
FY 2009 Annual Audit Plan

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Members of the Audit Committee

March 3, 2009

San Antonio City Council

Enclosed is the 2009 Audit Plan of the Office of the City Auditor (CA).

It is consistent with our mission of providing transparent, accurate information to the citizens, elected officials, managers and community leaders of the City of San Antonio. Our work is vital to maintaining citizens' trust and confidence in the City's effective, efficient and economic deployment and use of its resources.

**Fiscal year 2008**

The past year was one of challenge for the staff of the Office of the City Auditor. The transition in leadership in the City Auditor's position and associated publicity resulted in some degree of turmoil and uncertainty. However, I am proud to report that our staff remained dedicated and focused on executing the 2008 Audit Plan approved by the Audit Subcommittee and the City Council. Other accomplishments include:

- Development of a training matrix designed to ensure continued and predictable professional development over the course of a career in the City Auditor's office.
- Update of audit and administrative manuals and development of a formal reporting protocol to provide professional and technical guidance ensuring the consistently superior conduct of our work and the issuance of our resulting reports.
- Provision of support, resources and technical advice to the Mayor's Ad Hoc Committee resulting in an Ordinance solidifying the independence of the City Auditor as well as enhancing the role of the City Council and its Audit Committee in providing appropriate oversight of our Office.

**Fiscal year 2009**

For the CA, fiscal 2008 was a year of investment in people, methodologies and processes to ensure that our work is conducted in an atmosphere of integrity and professional excellence. Our goals for 2009 are to leverage those investments to bring additional value to the citizens, Council and management from their investment in the CA.

Specifically, our goals are to:

- Improve our risk analysis of the City-wide operating environment and core business processes.
- Increase the use of technology in the audit process.
- Be viewed as a strategic asset by providing Council and management timely, independent and objective assessments and advice geared to improving City processes and programs.

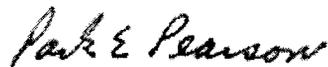
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- Develop and adhere to performance measures designed to improve the CA's productivity and to operate the Office in a more business-like manner.
- Continue to develop our people by investing in recruiting, training, and additional certifications resulting in the CA becoming a training ground for future leaders for other City departments.

We wish to thank the members of the Audit Subcommittee for their support during the past year and look forward to assisting you and the City Council in fulfilling your governance responsibilities for this great City of ours.

Park E. Pearson, CPA



Interim City Auditor

## **Audit Plan Development**

The Fiscal Year 2009 Audit Plan, developed through a citywide risk assessment, incorporates input from City Council Members, the City Manager and management team, various Department Directors, and the City's External Auditor. CA applied risk analysis techniques and professional judgment to rank this input and develop auditable areas including preliminary objectives. This approach ensures adequate audit coverage of a variety of City processes and programs in high-risk areas and recognizes concerns raised by Council and management.

## **Contents of the Audit Plan**

The plan includes 13 proposed audits (**Enclosure A**) and 11 audits carried over from FY 2008 (**Enclosure B**) including the level of resources estimated to complete these audits.

We displayed follow up audits as a separate line item (item #14 of **Enclosure A**). CA will determine which follow up audits to initiate by considering the high-risk areas from prior CA audits.

The plan also recognizes our desire to provide Council and management with timely support for special requests for assistance (item #15 of **Enclosure A**). These requests will be subject to approval by either the Audit Committee or the Audit Committee Chair, depending on the urgency of the issue.

We are also including a summary of all audits performed by CA since fiscal year 2003. The summary schedule categorizes the audits by City Department and Function and illustrates audit coverage over the past six years (**Enclosure C**).

With approval of the Audit Committee, this plan may be amended.

## Enclosure A

## FY 2009 Annual Audit Plan

#	Department	Risk Area	Component	Audit Objectives	Type of Audit	Last Reviewed	Estimated Completion	Estimated Hours
1	Aviation*	Construction Contracts at Airport	Construction in progress	Determine if construction services were rendered and paid in accordance with contract terms	Contract Management	Jan-08	Dec-09	2,000
2	Citywide* (Areas not previously covered by OCA)	Cash Handling	Cash Handling	Determine if controls are in place to ensure cash is properly safeguarded	Cash Handling	Sep-08	Jun-09	700
3	Downtown Operations	Riverwalk Leases	Contracts and Facility Services Division	Determine if Riverwalk lease agreements are appropriately documented and complied with	Contract Management	May-08	Nov-09	1,500
4	Grants Monitoring and Administration	Federal Grant Management	Grants Management	Determine if CDBG grant requirements are being followed and objectives being achieved	Grant Management	N/A	Jan-10	1,500
5	Planning and Development Services*	Building Permits	Revenue	Determine whether Development Services maintains adequate controls over the issuance of building permits and collection of payments	Program Management	N/A	Aug-09	1,500
6	Downtown Operations*	Parking	Revenue	Determine if adequate internal controls and other management processes are in place to properly oversee parking functions	Program Management	N/A	Aug-09	1,500
7	Economic Development	Workforce Development	Grants	Determine if Economic Development Department's internal and monitoring controls are adequate to ensure effective execution of Project Quest workforce training programs	Grant Management	Jul-06	Nov-09	1,300
8	Finance*	Revenue from Telecommunications Providers	Revenue	Determine if cable franchise and public, education, and government (PEG) fees are properly remitted for all customers inside City limits	Revenue	N/A	Sep-09	2,000
9	Fire	Homeland Security Reimbursements	Office of Emergency Management	Determine if controls are in place to ensure that expenditures are properly tracked and submitted for Federal and State reimbursement	Grant Management	N/A	Feb-10	1,500
10	ITSD	Information Systems	Computer Systems	Determine if IT security management is sufficient to protect information and related assets against loss, misuse, disclosure, or damage	Information Systems	N/A	Dec-09	1,500

**Enclosure A**

**FY 2009 Annual Audit Plan**

#	Department	Risk Area	Component	Audit Objectives	Type of Audit	Last Reviewed	Estimated Completion	Estimated Hours
11	Municipal Court	Business Operations at Municipal Courts	Case and Citation Payments	Determine if court fines and fees are appropriately assessed and collected	Program Management	Jun-06	Sep-09	2,500
12	Public Works/CIMS	Construction Contracts	Purchasing	Determine if construction services were rendered and paid in accordance with contract terms	Contract Management	N/A	Dec-09	1,500
13	Separate Fund	Advanced Transportation District (ATD)	Purchasing	Determine if usage of ATD funds is in compliance with State and local requirements and intended use	Program Management	N/A	Dec-09	1,200
14	Citywide	Follow up	TBD	Determine if prior recommendations in high risk areas are successfully implemented	Follow up	N/A	N/A	1,300
15	City Wide	Council and City Manager Special Projects	TBD	Provide meaningful and timely responses to special requests	Limited Scope	N/A	N/A	1,800
* Note: Audits approved during January 16th Audit Committee meeting.					Total Hours			23,300

#	Department	Project Title	Component	Audit Objectives	Estimated Remaining Hours
1	Citywide	AU07-017 Cash Handling Phase II	Cash handling	Are there opportunities to streamline the City's revenue collection and recording process?	200
2	DCI	AU08-002 Comprehensive Nutrition Program Contract	Contract Compliance	Is the program operating in compliance with the contract provisions?	160
3	Health	AU07-018 Health Department Revenue Collection	Revenue	Is the Health Department appropriately assessing, collecting, and reporting on service fee revenues?	480
4	Solid Waste Management	AU08-001 Waste Fees Billed by CPS for COSA	Revenue	Is CPS appropriately calculating, collecting, and reporting solid waste fees in customer energy bills?	100
5	Convention, Sports and Entertainment Facilities	AU08-004 Temporary Utilities Services Contract	Contract Compliance	Are contractors complying with the temporary utilities services contracts?	20
6	Aviation	AU08-005 Concessions Contracts	Contract Compliance	Are the concession contractors performing in accordance with the contracts?	480
7	Fleet Maintenance and Operation	AU08-006 Fuel Usage Payments	Revenue	Determine the propriety of payments for fuel and fuel usage as recorded by users.	1,500
8	Citywide	AU08-008 Purchase Cards	Purchasing	Is the purchasing Card Program administered appropriately? Were prior audit recommendations successfully implemented?	360
9	Community Initiatives	AU08-009 SSEP Program	SSEP Elderly	Is the program run efficiently and effectively, and is outsourcing feasible?	600
10	Aviation	AU08-010 Billing and Collections	Revenue	Does the department properly bill, collect, and account for revenue? Is the delinquent account collection process working effectively?	800
11	Citywide	AU08-011 Usage Fees	Revenue	Are all costs reflected in usage fees?	1,000
				Total Hours	5,700
				Total Direct Project Hours for FY 2009	29,000

Summary of Audits by Fiscal Year, City Department and Function 2003-2009

Department and Function	Fiscal Year						
	2003	2004	2005	2006	2007	2008	Proposed 2009
<b>1 Animal Care Services</b> (formerly part of the San Antonio Metropolitan Health District)							
Animal Code Enforcement							
Community Outreach							
Animal Placement Programs							
Animal Shelter Operations							
<b>2 Aviation</b>							
Capital Program Administration						AU07-010	AU09-001
Facility Maintenance							
Operations		AU04-001		AU05-016		AU08-005; AU08-010	
Security Services							
Community Relations							
Fire/EMS Services							
Property & Business Development							
Stinson Municipal Airport							
<b>3 Capital Improvement Management Services</b>							
Project Management Horizontal Projects (Streets & Drainage)						AU07-012	
Project Management Vertical Projects (Facilities & Parks)							
Environmental Services							
Contract Services							AU09-013
Reporting & Web Portal Support							
Design Enhancement							
Real Estate Acquisition							
Technical Services & Inspections							
Budget & Fiscal							
Facility Planning							
Property Disposition/Utilities (formerly part of the Public Works & Asset Management Departments)							
Property & Lease Management (formerly part of the Public Works & Asset Management Departments)				AU06-003		AU07-015	
<b>4 City Attorney</b>							
Litigation							
Legal Services						AU08-003	
Prosecution							
<b>5 City Auditor</b>							
Peer Review			AU05-000				
City Wide Risk Assessment					AU06-017		
<b>6 City Clerk</b>							
Record Management				AU06-013			
City Charter Administration							
<b>7 City Manager</b>							
<b>8 Communications &amp; Public Affairs</b>							
<b>9 Community Initiatives</b>							
Family Strengthening							
Safety Net Services							
Contract Administration				AU05-023			
Delegate Agencies							
Youth Development	AU03-001; AU03-002			AU06-005; AU03-002 FU			
Elderly & Disabled Services						AU08-002; AU08-009	
Community Cultural Facility							
Education & Skills Development							

Summary of Audits by Fiscal Year, City Department and Function 2003-2009

Department and Function	Fiscal Year						Proposed 2009
	2003	2004	2005	2006	2007	2008	
<b>10 Convention &amp; Visitors Bureau</b>							
Marketing & Communications							
Convention & Leisure Sales & Service							
Finance & Administration							
<b>11 Convention Sports &amp; Entertainment Facilities</b>							
Visitor Facilities Event Services							
Contract Administration		AU04-003				AU08-004	
Visitor Facilities Operations & Maintenance							
<b>12 Cultural Affairs</b>							
Cultural Arts Marketing & Tourism							
Cultural Professional Development							
Cultural Arts Development							
Arts Agency Funding					AU07-002; AU07-002 FU		
Neighborhood Arts							
<b>13 Customer Service &amp; 311 System</b>							
Community Link							
Customer First							
311 Call Center							
<b>14 Development Services</b>							
Land Development							
Building Development							
<b>15 Downtown Operations</b>							
Downtown & River Maintenance							
Special Events							
Facility & Contracts Management							AU09-004
Municipal Parking <i>(formerly part of Parks &amp; Recreation and Asset Management Departments)</i>							AU09-007
<b>16 Economic Development</b>							
Economic Development Incentives							
Industry Development							
Downtown Initiatives							
Small & Minority Business Services							
Workforce Development							AU09-008
South Texas Business Fund Management							
Contract Administration							
City South							
<b>17 Finance</b>							
Compliance & Resolution				AU05-014		AU07-017 P1 AU07-017 P2 AU08-008	AU09-003
Accounting Services							
Financial Services							
Public Utilities							AU09-009
<b>18 Fire</b>							
Arson Investigation							
Emergency Management							
Operations Support			AU05-001		AU05-028		AU09-010
Fire Prevention							
Community Education/ Outreach							
Emergency Medical Services (EMS)			AU05-005	AU05-017			
Fire/EMS Training							
Fire Suppression							

Department/Function	Fiscal Year						
	2003	2004	2005	2006	2007	2008	2009
<b>19 Fleet Maintenance &amp; Operations (formerly part of Purchasing Department)</b>							
Fleet Maintenance & Operations				AU06-006		AU08-006	
Fiscal Operations							
Fleet Acquisitions							
<b>20 Golf Operations (formerly part of Parks &amp; Recreation Department)</b>							
Golf Course Administration					AU07-001		
<b>21 Grants Monitoring &amp; Administration</b>							AU09-005
Contract Administration							
HUD Capital Projects							
HUD Housing							
HUD Public Service							
<b>22 Health</b>							
Food & Environmental Health					AU06-007	AU07-018	
Dental Health							
Disease Control							
Employee Wellness							
Statistical Services							
Family & Adult Services							
<b>23 Housing &amp; Neighborhood Services</b>							
Housing Programs							
Neighborhood Services							
Revitalization Programs							
Management Operations					AU06-016		
<b>24 Human Resources</b>							
Employee Classification & Compensation							
Employee Relations							
Risk Management							
Municipal Integrity							
Employee Wellness							
Employee Benefits Administration (self-insurance fund)							
Employee Recruitment & Support							
Employee Organizational Development							
Equal Employment Opportunity							
Innovation & Reform							
<b>25 Information Technology Services</b>				AU05-007			
Application Support							
Data Support							
Geographic Information Systems							
Inventory Management							
Communications Management							
Computer Systems Management				AU05-008; AU05-018			AU09-011
Information Technology Customer Service							
Enterprise Resource Management	AU03-003			AU04-004; AU05-008		AU07-009	
<b>26 Intergovernmental Relations</b>							
<b>27 International Affairs</b>							
CASA							
Protocol							
International Business Development							

Department and Subcode	2003	2004	2005	2006	2007	2008	2009
<b>28 Library</b>							
Branch Libraries							
Central Library							
Library System Support					AU06-014		
<b>29 Management &amp; Budget</b>						AU08-011	
Capital Budget Services							
Operating Budget Services							
<b>30 Mayor and Council</b>							AU09-015
<b>31 Municipal Courts</b>							
Office of the Judiciary (Presiding Judge)							
Adjudication							
Warrant Services							
Magistrate Services & City Marshals							
Municipal Court Administrative Services (Municipal Court Clerk)							
Docket Control							
Court Operation							AU09-012
Records Support							
Fiscal Operations				AU05-004; AU05-0202			
<b>32 Municipal Elections</b>							
<b>33 Non-Departmental</b>							
Office of Environmental Policy							
Council Action Team							
Administrative Management							
<b>34 Parks &amp; Recreation</b>							
Park Police & Security							
Contract Services		AU04-002	AU05-003				
Park Project Services							
Park Operations							
Recreation Services							
Linear Creekway Initiative							
San Jose Burial Park				AU05-019			
<b>35 Planning &amp; Community Development</b>							
Comprehensive Planning						AU07-006	
Geographic Information Systems							
Community Development							AU09-006
Neighborhood Planning Services							
Historic Preservation							

Summary of Audits by Fiscal Year, City Department and Function 2003-2009

Department and Function	Fiscal Year						Proposed
	2003	2004	2005	2006	2007	2008	
<b>36 Police</b>							
Domestic Violence Response							
Investigations							
Special Operations							
Traffic Enforcement							
Community Policing (SAFFE)							
Patrol							
Operations Support					AU06-012; AU06-009; AU05-017; AU05-009; AU05-024	AU06-011; AU06-010; AU07-011; AU07-016	AU09-002
Training							
Victims Advocacy							
<b>37 Public Works</b>							
Streets & Right-of-Way Management (Special Revenue Funds)							
Stormwater & Regional Facilities (Special Revenue Funds)							
Streets & Traffic Engineering					AU07-003	AU07-008	
Capital Programs							AU09-013
<b>38 Purchasing &amp; General Services</b>							
Office Services							
Procurement & Contract Services <i>(Contract Services formerly Contract Services Department)</i>					AU05-002; AU05-010; AU05-013		AU09-014
International Center <i>(formerly part of Asset Management Department)</i>							
Municipal Facilities <i>(formerly part of Asset Management Department)</i>							
<b>Solid Waste Management</b> <i>(formerly titled Environmental Services)</i>							
Recycling Collection							
Brush Collection/ Community Enhancement							
Waste Collection						AU08-001	
Dead Animal Collection							
Environmental Management Field Operations					AU06-002		
Environmental Services				AU05-029			
<b>40 City Agencies</b>							
San Antonio Development Agency						AU06-015	

Summary of Audits by Fiscal Year, City Department and Function 2003-2009

Audit Project Code, Section	Completed Audits	Audits in Progress	Proposed Audits
<b>Audit Legend: Project Number, Title, and Objectives</b>			
<b>AU03-001= Project Quest</b>	Determine if performance measures were met; if expenses incurred and reimbursed were allowable and if supporting expenses were reasonable and supported.		
<b>AU03-002= Youth Opportunity Program</b>	Did DCI administer the Youth Opportunity Program in accordance with its contract with Alamo Workforce Development Inc., and complied with certain federal, state and local regulations.		
<b>AU03-002 FU= Youth Opportunity Program Follow Up</b>	Review of the corrective action taken for the observations delineated in the May 2003 Youth Opportunity Program audit report (AU03-002).		
<b>AU03-003= Enterprise Resource Management System Implementation - 2003</b>	Audit performed by KPMG to assess the project controls related to the ERM Project and verify that programs are in place to identify inherent risks within the ERM Project which could affect the timely completion of the project and the effectiveness of the planned and implemented mitigating project management controls.		
<b>AU04-001= Airport Parking Operations, Landing and Fuel Flowage Fees</b>	Request from Aviation Department to assist developing appropriate control measure to adequately safeguard and record City funds.		
<b>AU04-002= Fiesta Market Square</b>	Determine compliance with the license agreement and if Fiesta Market Square, Inc., followed federal laws and regulations.		
<b>AU04-003= Food and Beverage Services Agreement</b>	Evaluate the RK Group JV Partnership compliance with the terms and conditions of the contract.		
<b>AU04-004= Enterprise Resource Management System Implementation- 2004</b>	Audit performed by KPMG to assess the project controls related to the ERM Project and verify that programs are in place to identify inherent risks within the ERM Project which could affect the timely completion of the project and the effectiveness of the planned and implemented mitigating project management controls.		
<b>AU05-000= Internal Audit External Quality Control Peer Review</b>	Review of the internal quality control system of the audit organization and to determine if the internal quality control system operated to provide reasonable assurance of compliance with Government Auditing Standards issued by the Comptroller General of the United States.		
<b>AU05-001= Fire Uniform Personnel Special Compensation</b>	Determine if special compensation is paid in accordance with the Collective Bargaining Agreement and applicable City policies, and if internal controls related to the payment of special compensation are adequate and effective.		
<b>AU05-002; AU05-010; AU05-013= Purchasing Card</b>	Determine if the Program has been implemented as intended, and if internal controls are adequate and effective.		
<b>AU05-003= Downtown River Barge Concessions Contract</b>	Determine if the City received commissions from Yanaguana, and if adequate internal controls were in place and functioning as intended; evaluate whether Yanaguana complied with significant non-financial requirements of the current agreement; compare State sales tax data with revenue reported to the City.		
<b>AU05-004; AU05-020= Municipal Courts Collection Services Contracts (Part I: Delinquent Parking Fines; Part II: Delinquent Capias Warrants)</b>	Determine if the Contractor was in compliance with the terms and conditions of the agreement, and if internal controls were in place in the Contractor's operations and in the MCD; and to determine if the Contractor performed Capias warrant collection services in compliance with provisions of the contract and if internal controls established by the Contractor and the MCD for Capias warrants were in place and effective.		
<b>AU05-005= EMS Billing and Collection Services Contract</b>	Evaluate the internal control established by the Contractor for its operations and the internal controls established by the Fire and Finance Departments as it related to the contract; and to determine whether the Contractor complied with significant provisions of the contract.		
<b>AU05-006= ITSD Application Change Controls</b>	Determine the adequacy and appropriateness of the internal control environment and risk management process used to manage changes to the SAP R/3 and mainframe computer applications.		
<b>AU05-007= ITSD Contract Management Processes</b>	Examine the contracting management processes followed by ITSD to ensure that the City's contract policies and procedures are complied with; contracts were administered in accordance with a uniform set of standards; financial aspects of the contract were managed appropriately; and, contracts were in compliance with the laws governing City contracting.		

<b>Audit Legend: Project Number, Title and Objectives</b>
<p><b>AU05-008= SAP Customer Relations Management</b></p> <p>Determine the adequacy and propriety of the internal control environment and risk management process used to manage risks related to 1) SAP-CRM 'Fulfill Citizen Requests for Service' process, and 2) SAP-CRM project management for software development.</p>
<p><b>AU05-009= Police Special Compensation Payments</b></p> <p>Determine if special compensation is paid in accordance with the CBA and applicable City policies and if internal controls related to the payment of special compensation are adequate and effective.</p>
<p><b>AU05-014= Hotel Motel Tax</b></p> <p>Evaluate the adequacy and appropriateness of the internal control environment and risk management processes used for the collection and accounting for the HOT; determine whether hotel/motels complied with provisions of City Ordinance 67104, dated May 12, 1988; and to assess whether HOT forms are accurately completed, revenue is properly recorded, and interest and penalties are properly assessed.</p>
<p><b>AU05-016= Aviation Department Network Access &amp; Security</b></p> <p>Determine the adequacy and propriety of the internal control environment and risk management process related to the Aviation IT infrastructure including network and systems security.</p>
<p><b>AU05-017= 911 Communication</b></p> <p>Determine the adequacy and effectiveness of the internal controls environment, and the risk management process related to the 9-1-1 Center's operation.</p>
<p><b>AU05-018= ITSD Authorized Remote Access</b></p> <p>Assess ITSD's performance in managing the risks associated with current technologies used for "Authorized Remote Access" to the City's network resources.</p>
<p><b>AU05-019= San Jose Burial Park</b></p> <p>Determine if the sources and uses of the Permanent Fund complied with City Ordinances and State Law, and if the Burial Park was operated in an efficient and effective manner.</p>
<p><b>AU05-023= DCI Child Care Delivery System</b></p> <p>Evaluate the adequacy and appropriateness of the internal control environment and risk management process used to manage the Child Care Delivery System; and assess if the CCDS is in compliance with applicable laws and regulations, including contract requirements.</p>
<p><b>AU05-024= City's Impound Facilities- Vehicle Storage Unit Operations</b></p> <p>Evaluate the City and Police Department's operation and monitoring of the VSU business; assess the efficiency and effectiveness of VSU operations; determine internal controls established and in place; and evaluate compliance with applicable State and City codes, laws and regulations.</p>
<p><b>AU05-028= Homeland Security Grant Fund Expenditure and Controls</b></p> <p>Determine if an appropriate needs assessment was conducted before applying for HS grant funds; determine if proper planning was undertaken to determine all current and future costs associated with HS and Bioterrorism grants, including proper reporting of these associated costs; if HS assets are on hand and readily accessible when needed in emergency situations; if a cost-benefit analysis was conducted whenever the decision was made to utilize other purchasing option.</p>
<p><b>AU05-029= Metropolitan Partnership for Energy</b></p> <p>Determine the appropriateness and reasonableness of the 2005 and 2006 Projected Budgets for MPE; verify MPE's compliance with 2004 contract deliverables.</p>
<p><b>AU06-001= Police Wrecker Service Contract</b></p> <p>Determine the Contractor's compliance with Contract terms and applicable Federal, State and local laws and regulations; evaluate WSU controls and processes for monitoring the Contract; and identify improvements and efficiencies.</p>
<p><b>AU06-002= Environmental Services Solid Waste Division- Timekeeping</b></p> <p>Evaluate the adequacy of the internal control environment for the timekeeping processes, assess compliance with applicable City and ESD policies and procedures and other applicable rules and regulations, review the impact and cost of the incentive pay program referred to as the Task System.</p>
<p><b>AU06-003 Parking Division Audit</b></p> <p>Determine if internal controls related to cash were adequate to ensure that all parking revenue was deposited to City accounts in a complete and efficient manner; determine if monthly parking fees and validations were billed appropriately and collected timely, and parking information technology was used effectively.</p>
<p><b>AU06-005= Project Quest Follow Up</b></p> <p>To follow up on the progress being achieved in areas such as the preparation of an action plan to implement the corrective action identified, the preparation of periodic status reports to monitor and assess the extent of progress achieved in implementing the action plan, and the progress made by DCI Management towards addressing recommendations and suggestions presented in March 2003 Project Quest Audit Report.</p>

<b>Audit Legend, Project Number, Title and Objective</b>
<p><b>AU06-006= Fleet Management</b></p> <p>A general review of Fleet that focused on the reasonability of labor rates and charges for vehicle M&amp;R, fuel, and parts to recover the costs of goods and services provided to user departments and other entities, and the accuracy of Vehicle Replacement Program projections for future vehicle/equipment expenditures revenue and fund balance.</p>
<p><b>AU06-007= Metropolitan Health District Cash Handling and Revenue</b></p> <p>Determine the real-time accuracy of SAMHD cash handlers and appropriateness of access to their fund; the adequacy of internal controls regarding cash handling and other</p>
<p><b>AU06-009= Police Cash Funds</b></p> <p>Perform cash counts of SAPD cash funds including petty cash funds, covert or undercover funds, and change funds to determine if internal controls were adequate to ensure that disbursements were well documented, authorized, and in compliance with applicable standards and guidelines.</p>
<p><b>AU06-010= Police Property and Evidence Room</b></p> <p>Determine if internal controls were adequate to ensure that the chain of custody and integrity of property and evidence were adequately preserved, and if Property Room procedures were in compliance with those established by the International Association for Property and Evidence, Inc. (IAPE).</p>
<p><b>AU06-011= Police Firearm and Equipment Tracking</b></p> <p>Determine if City assets are accounted for and properly tracked and if Firearm and equipment tracking systems have been maintained in accordance with City policies and procedures.</p>
<p><b>AU06-012= Police Direct Report Entry System</b></p> <p>Determine whether the DRE System, as currently structured, satisfies the appropriate business requirements as driven by the Department's goals and objectives.</p>
<p><b>AU06-013= City Clerk's Cash Handling and Revenue Controls</b></p> <p>Determine the adequacy of internal controls regarding cash handling activities and assess compliance with applicable City policies and procedures.</p>
<p><b>AU06-014= San Antonio Public Library</b></p> <p>Determine the efficiency and effectiveness of the System's operations and use of resources toward meeting its Strategic Plan's operational goals.</p>
<p><b>AU06-015= San Antonio Development Agency Limited Review</b></p> <p>Evaluate the appropriateness of the funding relationship between the City, SADA and SAAH, assess if SADA is in compliance with applicable laws and regulations, including Contract requirements</p>
<p><b>AU06-016= Housing and Neighborhood Services Department Code Compliance Division</b></p> <p>Determine if key recommendations from an external review of Code Compliance conducted by DMG-MAXIMUS in 1999 were implemented and identify additional strategies to increase cost recovery of Code Compliance operations.</p>
<p><b>AU06-017= Citywide Risk Assessment for Calendar Year 2007</b></p> <p>Provide an efficient and systematic means for identifying and cataloging key risk areas within City operations; determine the auditable areas within the City, and identify high risk City departments and programs in formulating the City Auditor's 2007 audit plan.</p>
<p><b>AU07-001= Golf Operations Department- Golf Pro Shop Operations</b></p> <p>Determine if adequate internal controls are in place in Pro Shop Operations to ensure revenue is properly collected, recorded and accounted for.</p>
<p><b>AU07-002= Office of Cultural Affairs- Cultural Arts Funding</b></p> <p>Determine the appropriateness of OCA's arts and cultural funding, including compliance with the funding guidelines in City Ordinance 2006-03-09-0305, dated March 9, 2006, for the City's Arts Funding Program.</p>
<p><b>AU07-002 (FU) Follow Up= Office of Cultural Affairs'- Cultural Arts Funding Follow Up</b></p> <p>Perform a limited review of management's corrective action regarding the observations included in the July 2007 Cultural Arts Funding audit report (AU07-002)</p>
<p><b>AU07-003= Public Works Department Transportation Group</b></p> <p>Determine if customer requests regarding traffic control devices were responded to and resolved in compliance with internal performance goals; follow up studies are conducted for unwarranted (not recommended) traffic signals; and if the Transportation Group is maximizing entitled reimbursements from TxDOT agreements as they pertain to traffic control devices.</p>

<b>Audit Legend, Project Number, Title and Objectives</b>
<p><b>AU07-006= Planning and Community Development Department</b>                      Determine if annexation processes are compliant with Texas Local Government Code requirements; if annexed properties are placed on the City's tax roles in a timely manner, and if the Historic Preservation Tax Incentive Program is appropriately administered.</p>
<p><b>AU07-008= Public Works Department's Contract Administration Process</b>                      contractors and subcontractors are in compliance with wage and hour requirements; if project files are maintained in compliance with the City's Contracting Policy and Process Manual; if invoices submitted by the contractor are properly accounted for payment, adequately supported, and accurately invoiced; and if there are indicators that bids from contractors are not fair and reasonable.</p>
<p><b>AU07-009= SAP Procurement to Pay Process</b>                      Determine if security and control features in SAP are sufficient to ensure any errors or indications of inappropriate transactions are promptly detected during the purchasing process and if procurement roles in SAP are adequately segregated and are users adequately trained.</p>
<p><b>AU07-010= Aviation Audit of Contract for Project 3- Volume 2 utility Relocation for Terminal B</b>                      Determine if contracted construction services were performed in accordance with the contract terms.</p>
<p><b>AU07-011= Audit of the San Antonio Police Department Uniform Crime Reporting Process</b>                      Determine if UCR reported homicide statistics are accurate, complete, timely, and in compliance with reporting criteria delineated in the FBI's UCR Handbook; if other Part I UCR (i.e. nonhomicide) data are accurate, complete and in compliance with reporting criteria delineated in FBI's UCR Handbook; and how three different sets of 2006 homicide clearance statistics were reported to the press.</p>
<p><b>AU07-012= San Antonio River Authority Interlocal Agreements</b>                      Determine if SARA is providing effective fiscal management of SARIP and the Regional Flood Control Program and if SARA is complying with the ILAs for SARIP and the Regional Flood Control Program.</p>
<p><b>AU07-015= Lease Management in the Departments of Asset Management &amp; Downtown Operations</b>                      Determine if the City receives a fair market rental rate for office space it leases to others; if the City incurs excessive costs in maintaining office space it leases to others; and if the City pays a fair market value for office space it leases from others.</p>
<p><b>AU07-016= SAPD Wrecker Services Contract Audit Report</b>                      Determine if the contractor has any subcontractor or other relationships that are in violation of the contract, and if the contractor has overcharged the City or other paying customers.</p>
<p><b>AU07-017 P1= Citywide Cash Handling Audit Report: Phase I</b>                      Determine if adequate internal controls for cash handling were in place and operating, and determine if previous audit and review recommendations were implemented.</p>
<p><b>AU07-017 P2= Citywide Cash Handling Audit Report: Phase II</b>                      A separate review of the Information Technology used to process collections is being conducted. Meetings with personnel from ITSD, Finance Department, Development Services, Purchasing, and City Attorney's Office have been held to discuss migration of legacy systems to SAP. We are also reviewing the Hansen Maintenance Agreement</p>
<p><b>AU07-018= Health Department Revenue Collections</b>                      Audit is focusing on SAMHD's assessing, tracking and collecting Food Service License fees from food establishments operating in the City of San Antonio.</p>
<p><b>AU08-001= Waste Fees Billed by CPS for COSA</b>                      Audit is focusing on billing of 1) residents in recently annexed areas, 2) residents who live in non-service areas (e.g. gated communities), 3) residents with multiple garbage carts, 4) and CPS customers who live outside COSA limits. Some work was also done on administrative fees and garbage collection revenue remittance practices.</p>
<p><b>AU08-002= Comprehensive Nutrition Program Contract</b>                      Audit is focusing on compliance with contract terms and controls over donations.</p>
<p><b>AU08-003= Contract Clauses Audit Report</b>                      Determine if current contract template clauses protect the City's interests and provide for liquidated damages as appropriate.</p>
<p><b>AU08-004= Audit of Temporary Utility Services License Agreement Convention Sports and Entertainment Facilities</b>                      Determine if service providers are complying with the Temporary Utility Services License Agreement</p>
<p><b>AU08-005= Aviation Concessions Contracts</b>                      Audit is focusing on contractors' compliance with contractual terms.</p>

<b>Audit Legend</b>	<b>Project Number</b>	<b>Title and Objectives</b>
<b>AU08-006= Fuel Usage Payments</b>		Audit is focusing on controls over fuel inventory and usage.
<b>AU08-008= Purchasing Card Program</b>		Audit is focusing on the management of the Purchase Card Program.
<b>AU08-009= Supportive Services for the Elderly (SSEP)</b>		Audit is focusing on use of grant funds
<b>AU08-010= Billing and Collection for Leases</b>		Audit is focusing on the adequacy of billing and collection practices for leases.
<b>AU08-011= City Usage Fees</b>		Audit is focusing on recovery of costs associated with City usage fees.
<b>AU09-001= Aviation Construction Contract Management</b>		Determine if construction services were rendered and paid in accordance with contract terms
<b>AU09-002= SAPD Property and Evidence Room - Follow up</b>		Determine if prior recommendations in high risk areas are successfully implemented
<b>AU09-003= Cash Collections</b>		Determine if controls are in place to ensure cash is properly safeguarded
<b>AU09-004= Riverwalk Leases</b>		Determine if Riverwalk tenants are in compliance with the lease agreements.
<b>AU09-005= Housing and Neighborhood Development Federal Grant Monitoring</b>		Determine if CDBG grant requirements are being followed and objectives being achieved
<b>AU09-006= Planning and Development Services Building Services</b>		Determine whether Development Services maintains adequate controls over the issuance of building permits and collection of payments
<b>AU09-007= Downtown Operations Parking</b>		Determine if adequate internal controls and other management processes are in place to properly oversee parking functions
<b>AU09-008= Economic Development Workforce Development</b>		Determine if Economic Development Department's internal and monitoring controls are adequate to ensure effective execution of Project Quest workforce training programs
<b>AU09-009= Finance Revenue from Telecommunications Providers</b>		Determine if cable franchise and public, education, and government (PEG) fees are properly remitted for all customers inside City limits
<b>AU09-010= Fire Department Homeland Security Reimbursements</b>		Determine if controls are in place to ensure that expenditures are properly tracked and submitted for Federal and State reimbursement
<b>AU09-011= ITSD Information Systems</b>		Determine if IT security management is sufficient to protect information and related assets against loss, misuse, disclosure, or damage
<b>AU09-012= Municipal Court Business Operations at Municipal Courts</b>		Determine if court fines and fees are appropriately assessed and collected
<b>AU09-013= Public Works/CIMS Construction Contracts</b>		Determine if construction services were rendered and paid in accordance with contract terms
<b>AU09-014= Separate Fund Advanced Transportation District (ATD)</b>		Determine if usage of ATD funds is in compliance with State and local requirements and intended use
<b>AU09-015= City Wide Council and City Manager Special Projects</b>		Provide meaningful and timely responses to special requests

## CA Performance Measures

Performance measures are designed to offer more comprehensive information about program performance than traditional budgets provide. In other words, performance measures are concerned with the results of service delivery, and help provide a basis for assessing the economy, efficiency, and effectiveness of those services.

Performance measurement is one of several tools OCA uses to make informed allocation decisions and assess the effectiveness of its operations. As a tool, performance measurement also provides the City Council, the public, and other stakeholders a glance at CA program outcomes. These measures help build understanding of program operations, serve as a tool for setting priorities, chart progress, and help build trust in CA services. Our goal is to ensure services are meeting customer expectations. Citizens and other stakeholders invest substantial resources in the City and rightfully expect, in return, quality services at a reasonable cost that meet their needs.

The CA has adopted the following performance measure goals for FY 2009 to ensure the disciplined accountability of its operations.

Performance Measure	Description	Target
Project Cost (Budgeted)	The percentage of projects where actual audit hours do not exceed those planned	60%
Number of audit products completed	The number of audit reports published	16
Audit Recommendations	The percentage of audit recommendations agreed to by management.	95%
Percent of Auditor Direct Time to Available Time	The percentage of available time devoted to audits.	78%
Audit Staff with Certifications	The percentage of audit staff with at least one professional audit related certification (CPA, CIA, CFE, or CISA).	50%