

Office of the City Auditor

Fiscal Year 2022 Auditor Briefing Update
Reports Released between February 19,
2022, and March 18, 2022

March 28, 2022
Mark S. Swann, City Auditor

Government Performance & Financial Management Committee



Reports Issued to Date – March 2022

[Audit of Language Skills Assignment Pay and Court Leave](#) (Part 1 of 2)

Objective and Scope:

The audit objectives for the Language Skills Assignment Pay program were to determine if the program: (1) is clearly defined, documented, and verified; (2) is cost effective; (3) recipient employee supports residents; and (4) aligns with the City's goals.

The audit objective for the Court Leave Pay incentive was to evaluate if court leave pay requirements are clearly defined, documented, and verified in accordance with City Code.

What We Found:

The Language Skills Assignment Pay program is decentralized, departments may not share resources, and is not performance based. In addition, the program has incomplete guidance, uses inconsistent definitions, and does not require maintenance of the employee's skill set.

The court leave pay approval, verification, and documentation review process is not consistently applied due to an absence of internal procedures.

Reports Issued to Date – February 2022

Audit of Language Skills Assignment Pay and Court Leave (Part 2 of 2)

What We Recommend

Management should:

- A. Clarify the purpose of the program, develop expectations for employees, and establish performance measures.
- B. Consider using cost effectiveness options such as skill-based pay, demonstrate use of skill or other alternatives.
- C. Monitor and evaluate root causes for cost overages.
- D. Update, implement, and monitor policy objectives.
- E. Develop, implement, and monitor court leave procedures.

City Management accepted 12 of 14 audit recommendations, 86 percent.

Reports Issued to Date – March 2022

[Confidential Report: Audit of Incident Management, Incident Response, and Backups](#)

Objective and Scope:

The audit objective was to determine if the design of the (1) incident management and response processes align with authoritative guidance and internal policies; and (2) backup processes are designed to support incident management and response. The scope of the audit covered May 2021 to August 2021.

The Office of the City Auditor retained the services of Weaver and Tidwell, L.L.P. to perform the assessment.

Report Content:

Due to the sensitive information in this report, the distribution was limited to City management responsible for the operations of incident management, incident response, and backups, in accordance with Government Auditing Standards and the Texas Public Information Act – Texas Government Code, § 552.139: Confidentiality of Government Information Related to Security or Infrastructure Issues for Computers.

Links to Reports

Although reports are linked throughout the presentation, here is a list of all reports linked in one place for your convenience.

Quarter 2 - March:

- [Audit of Language Skills Assignment Pay and Court Leave](#)
- [Confidential Report: Audit of Incident Management, Incident Response, and Backups](#)

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