



# CITY OF SAN ANTONIO

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City Auditor  
San Antonio, Texas

RE: Management's Corrective Action Plan for the Audit of the Office of Cultural Affairs' Cultural Arts Funding

City Management and the Office of Cultural Affairs have reviewed the audit report and have developed the Corrective Action Plans below corresponding to report recommendations.

Recommendation					
#	Description	Audit Report Page	Accept, Partially Accept, Decline	Responsible Person's Name/Title	Completion Date
<b>Detail Report</b>					
1	<p><b>Ensure that Delegate Agencies are not reimbursed prior to an executed contract and without receipt of adequate support documentation</b></p> <p>The Office of Cultural Affairs Director should ensure that reimbursements to Delegate Agencies are made only after an executed contract is in place and sufficient supporting documentation is received.</p> <p><u>Action plan:</u></p> <ul style="list-style-type: none"> <li>• <b>Will not process invoices until CMO representative signs contracts.</b></li> </ul>	4	Accept	Ernesto Rubio, Executive Assistant	Immediate
2	<p>The Office of Cultural Affairs Director should ensure that appropriate records are maintained to support arts and cultural funding decisions, including applicant eligibility, in compliance with OCA's funding guidelines and the City's Administrative Directive 1.34 - Paper, Microfilm and Electronic Records Management, specifically GR1000-25 Contracts, Leases, and Agreements.</p> <p><u>Action plan:</u></p> <ul style="list-style-type: none"> <li>• <b>Timely approval of minutes by CAB</b></li> <li>• <b>CAB meeting files will contain copies of funding materials distributed and used by CAB in making funding decisions</b></li> <li>• <b>Support materials that relate to eligibility will be maintained in accordance with AD 1.34</b></li> </ul>		Accept	Sarah Yates, Executive Secretary Sarah Yates, Executive Secretary Ernesto Rubio, Executive Assistant	Immediate Immediate Immediate

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3	<p align="center"><b>Detail Report</b></p> <p><b>Ensure that funded Delegate Agencies meet the arts and cultural funding deadline</b>            The Office of Cultural Affairs Director should ensure that only applications meeting established deadlines are funded. Also, the application database should be reconfigured with appropriate date and time restrictions.  <u>Action plan:</u></p> <ul style="list-style-type: none"> <li>• A staff member will certify hard copies of the applications immediately after the deadline</li> <li>• Will work with ITSD to correct and monitor "date stamp" on future applications</li> <li>• Will work with ITSD to remove ability for "work in progress" applications to be submitted after deadline</li> </ul>	5	Accept	Lewis Andrews, Fiscal Officer, ITSD Liaison	Immediate
4	<p><b>Improve internal controls regarding Review Committee member selection and voting practices</b>            The Office of Cultural Affairs Director should strictly follow established arts and cultural funding guidelines to avoid the appearance of preferential treatment to certain applicants.  <u>Action plan:</u></p> <ul style="list-style-type: none"> <li>• Selection of Review committee members will include CAB members to minimize conflict of interest situations</li> <li>• Will request legal clarification on situations that appear inappropriate, prior to committee voting</li> <li>• Transcripts of meetings will reflect explanation of perceived conflicts</li> </ul>	6	Accept	<p align="center">Ernesto Rubio, Executive Assistant</p> <p align="center">Ernesto Rubio, Executive Assistant</p> <p align="center">Ernesto Rubio, Executive Assistant</p>	<p align="center">Oct., 2007</p> <p align="center">Prior to committee meeting</p> <p align="center">Before discussion of the impacted application</p>

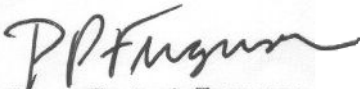
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5	<p><b>Perform systematic financial and programmatic monitoring</b>            The Office of Cultural Affairs Director should ensure that adequate financial and programmatic monitoring occurs and that significant issues are timely addressed. To assist with this critical function, OCA Staff should be formally trained on proper contract administration and monitoring procedures, including the requirements of the Federal OMB Circulars.</p> <p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>• <b>Assess areas of monitoring that require improvement</b></li> <li>• <b>Request assistance from appropriate departments for training in those areas</b></li> <li>• <b>Formalize OCA monitoring procedures and forms</b></li> <li>• <b>Request trained contract monitors to offset workload and mentor/train current staff</b></li> </ul>	7	Accept	Ernesto Rubio, Executive Assistant  Ernesto Rubio, Executive Assistant  Ernesto Rubio, Executive Assistant  Ernesto Rubio, Executive Assistant	July, 2007  August, 2007  August, 2007  July, 2007
6	<p><b>Update formal policies and procedures</b>            The Office of Cultural Affairs Director should ensure that formal policies and procedures contain sufficient detailed guidance for employees to perform the vital arts and cultural funding activities, including contract administration.</p> <p><b>Action plan:</b></p> <ul style="list-style-type: none"> <li>• <b>Develop formal detail on the administration of funding activities</b></li> <li>• <b>Formal monitoring procedures and forms will be reviewed by appropriate department for adherence to COSA contract monitoring standards</b></li> </ul>	7	Accept	Ernesto Rubio, Executive Assistant  Ernesto Rubio, Executive Assistant	Sept., 2007  Sept., 2007

We are committed to addressing the recommendations in the audit report and the plan of actions presented above

Sincerely,



Felix Padron  
Director, Office of Cultural



Penny Post oak-Ferguson  
Assistant City Manager