



AGENDA MEMORANDUM

Audit Committee Meeting of November 12, 2024

DATE: October 18, 2024

TO: Gil Hernandez, Audit Committee Chair

FROM: George Holland, City Auditor
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City Auditor's Update

PURPOSE:

Discuss current matters and future items of interest with the Audit Committee.

UPDATE:

- Audit Team Continuing Professional Education (CPE) & Other Training - All City Auditor's Office (CAO) staff have exceeded CPE requirements (Attachment 1)
- Team Building & Training Plan (Attachment 2)
- The CAO FY25 budget included a 6-month position turnover target hold of \$32,565 but was expanded by the City Manager and approved by the City Council to a full year resulting in \$65,131.

PROJECTS COMPLETED OR IN PROGRESS:

- (Completed) AU23 - 004 Engineering and Police Department – Police Academy Talson Audit Report
- (In Progress) 2021 – 2023 Peer Review – Results to be discussed in the December Audit Committee Meeting
- (In Progress) AU17 - A9 Police Department – Property Room Audit Report
- (In Progress) SP3 – 001 Finance and Procurement – Procurement Card Audit Report
- (In Progress) AU24 – F2 Engineering & Utilities – Greenwood Wastewater Treatment Plant (WWTP) Follow-Up
- (In Progress) AU25 – A1 Corpus Christi International Airport – Terminal Building Phase 3 Rehabilitation
- (In Progress) AU25 – F1 Parks and Recreation – Phase 2A Community Enrichment Fee Follow-Up
- (In Progress) AU25 – F2 Corpus Christi International Airport – Rental Car Concessions Follow-Up
- (In Progress) AU25 – F3 Municipal Solid Waste System (MSWSSC) – Service Charges Follow-Up
- (On Hold) AU22 - 004 Human Resources - Employee Beneficiary Verification Audit Report – **audit delayed due to lack of cooperation**

- Fraud Prevention Program:
 - Nineteen (19) allegations were submitted through the Fraud, Waste, and Abuse Hotline. Seven (7) are under review, and twelve (12) are closed for 2024. (Attachment 3)
- Five Year Follow Up Dashboard (Attachment 4)

UPDATES FOR THE CALENDAR YEAR 2024:

- The next Audit Committee Meeting is scheduled for Tuesday, December 10, 2024.

LIST OF SUPPORTING DOCUMENTS:

- CPE & Other Training Update (Attachment 1)
- Team Training & Building Plan (Attachment 2)
- Fraud, Waste, and Abuse Allegations by Category (Attachment 3)
- Five Year Follow Up Dashboard (Attachment 4)