



AGENDA MEMORANDUM
Action Item for the Audit Committee Meeting of January 13, 2026

DATE: January 7, 2026

TO: Roland Barrera, Audit Committee Chair

FROM: George Holland, CIA, CISA, CCA, City Auditor
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City Auditor's Update

PURPOSE:

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

STAFF UPDATES:

- All City Auditor's Office staff have started 2026 with planned or completed CPE courses to meet Generally Accepted Government Auditing Standards requirements. (Attachment 1)
- An experienced internal auditor, the Senior Auditor candidate, has been extended a job offer for the vacant position. (Attachment 2)
- Implementation of AuditBoard, the newly approved FY26 audit management software, is underway. AuditBoard is designed to streamline workflows, centralize documentation, and enhance security and reporting capabilities. We are currently in the testing phase, and full implementation is expected by the end of January 2026.

PROJECTS COMPLETED & IN PROGRESS:

In Progress:

- A22-004 Human Resources - Employee Beneficiary Verification Audit Report – (Delayed Due to Denied Audit Access to Required Data)
- A25-A5 Engineering – Waldron Road Talson Audit Report
- A25-004 Finance – Hilliard Center American Bank Center Audit Report
- Five-Year Follow-Up Dashboard – to be updated based on follow-up reviews in progress. (Attachment 3)
- Report Fraud, Waste, and Abuse Prevention Program:
 - Of the allegations received, seventeen (17) have been submitted, and seven (7) are under review. (Attachment 4)

Completed:

- F25-007 Legal – Open Records Request Follow-Up Report
- F25-010 Police Training Academy Construction Contract Closeout Follow-up Report

- F25-011 Construction Contract Audit of Terminal Building and Rehabilitation Phase II Follow-Up Report
- Report Fraud, Waste, and Abuse Prevention Program:
(10) Closed including one allegation from 2024 (Attachment 4)

UPDATES FOR THE CALENDAR YEAR 2026:

- The next Audit Committee meeting is scheduled for Tuesday, March 10, 2026.

LIST OF SUPPORTING DOCUMENTS:

- CPE & Governmental Auditing Training (Attachment 1)
- City Auditor's Office Organizational Chart (Attachment 2)
- Five-Year Follow-Up Dashboard (Attachment 3)
- Fraud, Waste, and Abuse Allegations by Category (Attachment 4)
- Development Services Department Allegation (Attachment 5)
- 2026 Approved Annual Audit Plan (Attachment 6)
- 2026 Audit Targeted Completion Dates (Attachment 7)