



AGENDA MEMORANDUM
Audit Committee Meeting of December 10, 2024

DATE: November 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:

- New Audit Intern hired, start date December 9, 2024 – Evan Manning, TAMUCC graduate MBA student – Updated Organizational Chart (Attachment 1)
- New Senior Auditor position offer in progress – Updated Organizational Chart (Attachment 1)
- City Board, Commission & Committee Annual Report (Attachment 2)
- Audit Team Continuing Professional Education (CPE) & Other Training (Attachment 3)
- Talson future audit reports will include their cost per audit – as requested by Council Member Roland Barrera

PROJECTS COMPLETED OR IN PROGRESS:

- (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
- (In Progress) AU22 - 004 Human Resources - Employee Beneficiary Verification Audit

- Report Fraud Prevention Program:
 - Of the allegations received, 23 were submitted, 7 are under review, and 16 were closed for 2024. (Attachment 4)
- Five-Year Follow-Up Dashboard – will be updated based on follow-up reviews in progress (Attachment 5)
- A Texas Ranger contacted the CAO with a request to meet and discuss an allegation on November 26, 2024, against a City employee. The CAO is actively assisting in the investigation of the allegation.

UPDATES FOR THE CALENDAR YEAR 2025:

- The next Audit Committee meeting is tentatively scheduled for Tuesday, February 11, 2025.

LIST OF SUPPORTING DOCUMENTS:

- Updated Organizational Chart (Attachment 1)
- City Board, Commission & Committee Annual Report (Attachment 2)
- CPE & Other Training Update (Attachment 3)
- Fraud, Waste, and Abuse Allegations by Category (Attachment 4)
- Five-Year Follow-Up Dashboard (Attachment 5)