



**AGENDA MEMORANDUM**  
Audit Committee Meeting of November 12, 2024

**DATE:** November 8, 2024  
**TO:** Council Member Gil Hernandez, Chairman  
**FROM:** George Holland, City Auditor  
GeorgeH3@cctexas.com  
Office: (361) 826-3660 Mobile: (361) 500-3255

Motion to recommend approval of an amendment to the City Code Chapter 12½, City Auditor, to change the applicable auditing standards

**PURPOSE:**

Changes include clarification regarding auditor access and follow-up reporting timelines in accordance with the International Professional Practices Framework (IPPF) standards of the Institute of Internal Auditors.

**BACKGROUND:**

Today, a strong control environment has become increasingly important, to address various government-related issues and risks. Regulators and key stakeholders don't just want swift corrective action; they want strong *preventive* action.

To objectively evaluate these issues and risks, City Auditor access to records and follow-up reporting timelines are important to obtain complete, accurate, relevant, and timely feedback on the City's programs.

During our annual review of City Code Chapter 12½, we noted that further updates were needed to address these issues and risks.

**ALTERNATIVES:**

The Audit Committee may reject all or part of the proposed amendments to City Code Chapter 12½ City Auditor presented and recommended.

**RECOMMENDATION:**

The City Auditor recommends the Audit Committee accept the proposed amendments.

**LIST OF SUPPORTING DOCUMENTS:**

- City Code Chapter 12½ Redlined Ordinance