



AGENDA MEMORANDUM
Audit Committee Meeting of September 13, 2022

DATE: September 13, 2022
TO: Gil Hernandez, Audit Committee Chair
FROM: Kimberly Houston, Interim City Auditor
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Motion to approve revisions to the 2022 Annual Audit Plan

CAPTION: Motion to approve revisions to the 2022 Annual Audit Plan.

PURPOSE: Review and approve revisions to the 2022 Annual Audit Plan.

BACKGROUND & FINDINGS: Chapter 12½ Section 2(h)(2) of the City Code of Ordinance authorizes the Audit Committee to approve revisions to the audit plan. Upon approval, written notice will be provided to the full City Council.

We are proposing the following changes to the 2022 Annual Audit Plan:

Cancel the following audit projects:

- American Bank Center – *Contractor Performance*
Re: Change in venue management at American Bank Center
- Citywide – *Contract Administration*
Re: Finance and Procurement are in the progress of designing and recruiting staff for a new contract management program
- Pandemic Expenditure Monitoring – *Emergency Rental Assistance Program*
Re: *Single Audit Report For The Fiscal Year Ended September 30, 2021* audit completed by external auditors on Federal Program Assistance Listing 21.023 COVID-19 Emergency Rental Assistance
- Wastewater – Environmental Protection Agency (EPA) Consent Decree
Re: Corpus Christi Water presentation to City Council on Environmental Protection Agency Consent Decree status demonstrating positive progression and reporting

The Audit Committee received a briefing on recommended changes at the April 12, 2022 meeting.

ALTERNATIVES: The Audit Committee may reject all or part of the revisions to the 2022 Annual Audit Plan or may suggest changes.

FINANCIAL IMPACT: N/A

FUNDING DETAIL: N/A

RECOMMENDATION: Staff recommends approval of 2022 Annual Audit Plan revisions.

LIST OF SUPPORTING DOCUMENTS: Proposed Revised 2022 Annual Audit Plan