



AGENDA MEMORANDUM

Action Item for the Audit Committee Meeting of May 13, 2026

DATE: April 30, 2026

TO: Roland Barrera, Audit Committee Chair

FROM: George Holland, CIA, CISA, CCA, City Auditor
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Motion to Refer FY27 Decision Package to City Council for Consideration and Approval

CAPTION:

Motion to refer FY27 Decision Package to City Council for consideration and approval.

PURPOSE:

To request Audit Committee support to refer the Audit Department's FY27 decision package for a Self-Assessment with Independent Validation (SAIV) to City Council for funding consideration.

BACKGROUND:

The Audit Department undergoes recurring external quality reviews to ensure compliance with professional standards.

An external peer review through the Association of Local Government Auditors (ALGA) is conducted every three years and will cover fiscal years 2024–2026 to satisfy Government Auditing Standards requirements.

Separately, following adoption of the Institute of Internal Auditors' Global Internal Audit Standards ("Red Book"), the department is proposing a Self-Assessment with Independent Validation (SAIV), performed at least once every five years, to assess alignment and identify improvement opportunities.

The SAIV provides independent validation of conformance and recommendations to strengthen audit quality beyond minimum compliance requirements.

ALTERNATIVES:

The Audit Committee may choose not to recommend referral of the decision package to City Council.

FISCAL IMPACT:

\$30,000

FUNDING DETAIL:

Fund: 1020

Account: 530000

ORG: 10300

RECOMMENDATION:

Staff recommends the Audit Committee refer the FY27 decision package for the SAIV to City Council.

LIST OF SUPPORTING DOCUMENTS:

- FY27 Decision Package – Self Assessment with Independent Validation