

**City Auditor's Office  
PROPOSED - CY2022 Annual Audit Plan**

<b>Item No.</b>	<b>Department Audit Area</b>	<b>Audit Objective</b>
A1	American Bank Center and Arena <i>Contractor Performance</i>	In management of ABC, is the contractor's performance designed to minimize financial operating support from public funding?
A2	Wastewater <i>Environmental Protection Agency (EPA) Consent Decree</i>	Is Wastewater on track towards compliance with the Clean Water Act?
A3	Engineering Services <i>Capital Management Cost Recovery</i>	Is Engineering Services' cost recovery methodology recouping expenditures related to administering the management of capital projects?
A4	Human Resources <i>Employee Beneficiary Verification</i>	Are eligible recipients receiving City health insurance benefits?
A5	Neighborhood Services <i>Homeless Initiatives</i>	Are the short-term and long-term needs of the homeless population being met?
A6	Downtown Management District (DMD) <i>Contract Compliance</i>	Is DMD funding deployed in a manner that most efficiently meets its service plan objectives?
A7	Fire Department <i>Ambulance Fee Collections</i>	Is the deployment of ambulance fee collections designed to increase collection rates?
A8	Asset Management <i>Fleet Maintenance</i>	Does vehicle and equipment maintenance strategies reduce vehicle, equipment, or machine down time?
A9	Parks and Recreation <i>State Hotel Occupancy Tax (SHOT)</i>	Is the City maximizing the utilization of SHOT funding?

**Project Carryovers**

21-A1	Aviation <i>On-Airport Rental Car Concession and Lease</i>	Is the On-Airport Rental Car Concession and Lease Agreement being adhered to by the rental car agency?
21-A2	Solid Waste <i>Hauler Remittance of Municipal Solid Waste System Service Charge (MSWSSC)</i>	Are the haulers remitting the MSWSSC as required by ordinance?
21-F1	Parks and Recreation <i>Tennis Center Revenue Collection</i>	Evaluate status of prior audit recommendations
20-A1	Pandemic Expenditure Monitoring <i>Various topics <sup>1</sup></i>	Are adequate controls in place for screening the eligibility of Texas Emergency Rental Assistance Program applicants?
20-A8	Citywide Overtime Monitoring	Is management ensuring overtime is authorized, justified, and monitored?
19-A5	Utilities and Gas Department <i>Field Operations</i>	Are sufficient controls in place to ensure adequate responsiveness to work order requests for meter, register, and other equipment essential to utility billing?
AU17-004 & AU17-005	Parks and Recreation <i>Revenue</i> Phase 1A - Beach Parking Permits Phase 1B - Golf Phase 2A - Community Enrichment Fund Phase 2B - Ball Parks & Other Revenue	Are sufficient controls in place for all revenue collections?
AU17-003	City-wide <i>Contract Administration</i>	Are departments and contractors in compliance with major expenditure contract terms?
17-A8	Neighborhood Services <i>Housing Assistance Programs</i>	Do housing assistance programs operate in a manner that serves program recipients while representing the City's best interests?
17-A9	Police Department <i>Property Room</i>	Are sufficient controls in place over the evidence and property room function?

**Other Projects/Continuous Auditing**

CA	Unannounced Cash Counts	Are cash funds intact?
PC	Procurement Card Reviews	Are p-card purchases made in accordance with procurement policies and procedures?
FR	City Auditor Hotline <i>Investigations</i>	Investigate allegations of fraud, waste, or abuse.
SP	Audit Committee <i>Special Requests</i>	Allow time for special requests approved by the Audit Committee

<b>LEGEND</b>	
	In progress
	New projects

<sup>1</sup>Various topics to promote transparency, oversight, prevent and detect fraud, waste and abuse, mismanagement and mitigate risks for pandemic funding.