

RESOLUTION APPROVING THE CALENDAR YEAR 2024 ANNUAL AUDIT PLAN

WHEREAS, Chapter 12, Section 12½ -2(h)(1) of the City Code of Ordinances requires that not less than 30 days prior to the beginning of each calendar year (“CY”), the City Auditor shall submit an annual audit plan to the City Council through the Council’s Audit Committee (“Audit Committee”) for review and comment;

WHEREAS, the Audit Committee reviewed and approved the CY 2024 Annual Audit Plan at its meeting on December 12, 2023; and

WHEREAS, the Audit Committee has forwarded the CY 2024 Annual Audit Plan to the full City Council for the City Council’s review and final approval; now, therefore:

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORPUS CHRISTI, TEXAS:

The City Council has reviewed and approves the CY 2024 Annual Audit Plan, which plan is attached to this resolution as Exhibit A.

PASSED and APPROVED on the _____ day of _____, 2024.

ATTEST:

Paulette Guajardo, Mayor

Rebecca Huerta, City Secretary

Exhibit A

| City Auditor's Office 2024 Approved Annual Audit Plan | | |
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| Item No. | Department <i>Audit Area</i> | Audit Objective |
| Approved Audits | | |
| A3 | Engineering and Public Works <i>Junior Beck Dr.</i> | Audit construction project internal controls from a process and cost viewpoint at a given point in the construction project life cycle (i.e. planning, design, pre-construction, construction, and completion). |
| A4 | Engineering and Police Department <i>Police Training Academy</i> | |
| A5 | Engineering and Parks and Recreation <i>Packery Channel/Sidewalk Restoration</i> | |
| A6 | Corpus Christi <i>Environmental Protection Agency (EPA) Consent Decree</i> | Does Wastewater's CIP projects align with the EPA Consent Decree? |
| A7 | Legal Department <i>Open Records Requests</i> | Evaluate open record requests timeliness and fees. |
| A8 | Visit Corpus Christi | Evaluate funding and objectives for Visit Corpus Christi. |
| A9 | Downtown Management District (DMD) | Is TIRZ funding spent appropriately? |
| A10 | Emergency Management <i>Disaster Recovery</i> | Review City disaster recovery plan for adequacy, preparedness testing. |
| A11 | Procurement | Is Procurement of City Services following appropriate Request for Quote/Request for Proposal policies and procedures? |
| A12 | Water Department <i>Asset Management</i> | Check to ensure that financial records match the inventory records and that those records align with a physical inventory count. |
| F1 | Parks and Recreation <i>Nueces County Victims' Memorial Garden Contract Review</i> | Evaluate status of prior audit recommendations. |
| F2 | Engineering and Utilities <i>Greenwood Wastewater Treatment Plant (WWTP) Electrical Improvements Review</i> | Evaluate status of prior audit recommendations. |
| Project Carryovers | | |
| AU17-005 2B | Parks and Recreation <i>Ball Parks and Other Revenue</i> | Are sufficient controls in place for all revenue collections? |
| AU22-004 | Human Resources <i>Employee Beneficiary Verification</i> | Are ineligible recipients receiving City health insurance benefits? |
| AU17-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. |

In progress

Revised 12/22/2023