



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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<p style="text-align: center;">Motion to Accept A22-004 Human Resources – Employee Beneficiary Verification Audit Report</p>

CAPTION:

Motion to accept the A22-004 Human Resources – Employee Beneficiary Verification Audit Report.

PURPOSE:

Discuss audit results and recommendations for A22-004 Human Resources – Employee Beneficiary Verification Audit.

BACKGROUND:

As part of the approved Annual Audit Plan, A22-004 Human Resources – Employee Beneficiary Verification audit was conducted. The objective of the audit was to determine whether ineligible recipients were receiving City health insurance benefits.

The audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) and Global Internal Audit Standards (GIAS) and included a review of employee and dependent eligibility, benefits enrollment documentation, and processes related to healthcare benefits administration.

The audit identified six findings and resulted in six recommendations.

Management agreed or partially agreed with all recommendations and committed to implementing corrective actions to strengthen controls and improve the administration of employee healthcare benefits.

ALTERNATIVES:

The Audit Committee may reject all or part of this audit report as presented.

FISCAL IMPACT:

N/A

FUNDING DETAIL:

N/A

RECOMMENDATION:

Staff recommends that the Audit Committee accept A22-004 Human Resources – Employee Beneficiary Verification Audit Report.

LIST OF SUPPORTING DOCUMENTS:

- A22-004 Human Resources – Employee Beneficiary Verification Audit Report Presentation
- A22-004 Human Resources – Employee Beneficiary Verification Audit Report