



## AGENDA MEMORANDUM

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

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**DATE:** April 30, 2026

**TO:** Roland Barrera, Audit Committee Chair

**FROM:** George Holland, CIA, CISA, CCA, City Auditor  
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### City Auditor's Update

#### **PURPOSE:**

Discuss current matters and future items of interest with the Audit Committee.

#### **STAFF UPDATES:**

- The City Auditor's Office (CAO), in coordination with Visit Corpus Christi and two San Antonio professional organizations, will host a Continuing Professional Education (CPE) session on July 31, 2026, at Elizabeth's at the Art Museum in Corpus Christi. Titled "Unlocking AI & Analytics in Internal Audit," the session will provide training for audit, IT, and risk professionals and support ongoing professional development and continuing education requirements. Approximately 50 professionals from across the state are expected to attend. Visit Corpus Christi assisted in coordinating local discounts to support the event. Audit Committee members are encouraged to attend. A flyer is attached for reference (Attachment 9).
- All staff remain in full compliance with Continuing Professional Education (CPE) requirements under Generally Accepted Government Auditing Standards (GAGAS) and the Global Internal Audit Standards (GIAS), while continuing to support timely and effective audit execution (Attachment 1).
- The CAO strengthened its team with the addition of Jodi Overton as Senior Auditor and the promotion of Joseph Lopez to Senior Auditor. The Office experienced no voluntary turnover over the past year, demonstrating continued stability and retention of audit expertise.
- Optro (formerly AuditBoard) was implemented on February 26, 2026, as the City's FY26 audit management system and is fully operational across all 2026 audits, enhancing automation, documentation, security, and oversight. Data analytics functionality is scheduled for July 2026 and will enable full-population (100%) testing, improving audit coverage, efficiency, and value-added recommendations.
- The CAO Audit Guide was updated to align with the 2024 Generally Accepted Government Auditing Standards (GAGAS) and the Global Internal Audit Standards (GIAS), strengthening consistency, quality, and compliance across audit engagements.

### **PROJECTS IN PROGRESS:**

- A24-SP2 Human Resources - Recruiting and Pre-boarding (experiencing scope limitations and denied direct read only access to data)
- Five-Year Follow-Up Dashboard – to be updated based on follow-up reviews in progress. (Attachment 3)
- Report Fraud, Waste, and Abuse Prevention Program:  
Three (3) Under Review (Attachment 4)

### **Projects Completed**

- A22-004 Human Resources - Employee Beneficiary Verification Audit Report.
- A25-A5 Engineering – Waldron Road Talson Audit Report.
- A25-004 Finance – Hilliard Center American Bank Center Audit Report.
- F26-005 Parks & Rec - Ball Parks and Other Revenue Follow-Up
- F26-002 Police Department - Property Room Follow-Up
- Report Fraud, Waste, and Abuse Prevention Program:  
Two (2) Closed (Attachment 4)

### **UPDATES FOR THE CALENDAR YEAR 2026:**

Proposal to remove the June 9, 2026, Audit Committee Meeting from the schedule and reconvene on August 4, 2026.

### **LIST OF SUPPORTING DOCUMENTS:**

- Continuing Professional Education (CPE) (Attachment 1)
- City Auditor's Office Organizational Chart (Attachment 2)
- Five-Year Follow-Up Dashboard (Attachment 3)
- Fraud, Waste, and Abuse Allegations by Category (Attachment 4)
- 2026 Approved Audit Committee Calendar (Attachment 5)
- 2026 Approved Annual Audit Plan (Attachment 6)
- 2026 Audit Targeted Completion Dates (Attachment 7)
- Key Performance Indicators (Attachment 8)
- "Meet You On the Coast" Registration Flyer (Attachment 9)