

City Auditor's Office

2026 Approved Annual Audit Plan

(Calendar Year)

Item No.	Department Audit Area	Audit Objective
Approved Audits		
A1	Wastewater <i>Greenwood WWTP Process Upgrade</i>	Tolson Solutions, LLC - 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).
A2	Streets <i>Everhart Road Reconstruction</i>	
A3	Wastewater <i>Citywide Wastewater</i>	
A4	Fire <i>Fire Station No. 8 Construction</i>	
A5	Solid Waste <i>Hauler Remittance of Municipal Solid Waste System Service Charge (MSWSSC)</i>	Are the haulers remitting the MSWSSC as required by ordinance for CY22-25? Internally conduct a three-year audit vs. outsourcing.
A6	Development Services <i>Permits & Licensing</i>	Evaluating the Efficiency and Effectiveness of the Permitting Process Requested by the Department Director and the Assistant Director of the department for ISO - Insurance Services Office scoring purposes.
Follow-Up Reviews		
F1	Aviation & Engineering <i>Tolson Terminal Building Rehabilitation Phase II Follow-Up</i>	Evaluate the status of prior audit recommendations.
F2	Police Department <i>Property Room Follow-Up</i>	Evaluate the status of prior audit recommendations.
F3	Finance <i>Procurement Card Expenses and Spending Follow-Up</i>	Evaluate the status of prior audit recommendations.
F4	Financial Services Department <i>Utilities Business Office Audit Follow-Up</i>	Evaluate the status of prior audit recommendations.
Project Carryovers		
A22-A4	Human Resources <i>Employee Beneficiary Verification</i>	Are ineligible recipients receiving City Self Funded health benefits?
A23-A6	Corpus Christi <i>Environmental Protection Agency (EPA) Consent Decree</i>	Does Wastewater's CIP projects align with the EPA Consent Decree?
A24-A8	Visit Corpus Christi <i>Tourism Public Improvement District</i>	Evaluate funding and objectives for Visit Corpus Christi. Focus will be on TPID (Tourism Public Improvement District).
A24-A9	Downtown Management District (DMD) <i>TIRZ #3</i>	Is TIRZ funding spent appropriately? TIRZ #3 service contract.
A24-A11	Procurement <i>Proposal P&P</i>	Is Procurement of City Services following appropriate Request for Quote/Request for Proposal policies and procedures?
A24-SP1	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.
A24-SP2	Human Resources <i>Recruiting & Onboarding</i>	Evaluate the timeliness and efficiency of the hiring and onboarding process.
A25-004	Economic Development & Finance <i>Hilliard Center (Formerly American Bank Center)</i>	Evaluate the third-party management, Oak View Group, and compliance effectiveness regarding City contributions. Contractual compliance.
A25-A5	Streets <i>Waldron Rd.</i>	Audit construction project internal controls from a process and cost viewpoint at a given point in the construction project life cycle.
A25-F5	Legal <i>Open Records Request Follow-Up</i>	Evaluate the status of prior audit recommendations.
A25-F9	Engineering <i>Tolson Police Training Academy Follow-Up</i>	Evaluate the status of prior audit recommendations.
Other Projects/Continuous Auditing		
A	Performance Audits	Evaluate the efficiency, effectiveness, and compliance of government programs or operations to identify areas for improvement and ensure resources are used wisely.
F	Follow-Up Reviews	Ensure that audit recommendations are implemented and corrective actions are taken to address the identified issues.
AL	Hotline Investigations & Allegations	Investigate allegations of fraud, waste, or abuse.
SP	Special Requests	Allow time for special requests approved by the Audit Committee.
ADM	Administrative Projects	Evaluate the efficiency and effectiveness of administrative procedures, policies, and functions to ensure compliance and improve overall performance.
CA	Unannounced Cash Counts	Are cash funds intact?
PC	Procurement Card Reviews	Are procurement card purchases made in accordance with procurement policies and procedures?

Projects will be identified by a one-digit project code, a two-digit calendar year, a dash, and a three-digit sequential number. The sequence number is a unique series for each project type. For example, the initial 2018 performance audit would have the following project number: A18-001, and the second project would be A18-002.
The Audit Plan is subject to change based on priorities and resources.

Added / Edited
In progress
Completed