



# Council Audit Committee Annual Report

2021

This report summarizes the Council Audit Committee's activities for Calendar Year 2021.

## Background

The City Auditor's Office has been in place since November 2010. Under direction of City ordinance Chapter 12 ½, the Audit Committee, comprised of four council members appointed by the Mayor:

- Monitor the City's internal controls
- Receive audit reports and briefings
- Provide guidance to and oversight of the City Auditor's Office
- Recommend to City Council for approval the Annual Audit Plan and modify plan as needed
- Hold committee meetings as needed

In 2021, the committee was comprised of the following City Council members:

- Gil Hernandez, District 5, Audit Committee Chair
- Mike Pusley, At Large
- Billy Lerma, District 1
- Greg Smith, District 4

## The Year in Review

The Audit Committee met six times in 2021. During these meetings, the following reports were reviewed and action plans for improvement were discussed with City management:

- SP20-003 Parks and Recreation – Nueces County Victims' Memorial Garden Contract Review
- SP20-001 Water Department – Mustang Hollow Agreed Upon Procedures
- AU18-F05 Aviation Department – Rental Car Agencies Follow-up
- COVID-19 Vaccination Clinics – Exempt Employee Overtime Compensation
- AU20-F01 Contract Compliance – Corpus Christi Convention and Visitor's Bureau Follow-up

Other action taken by the Committee:

- Received Engagement Letter and held Entrance Conference for Fiscal Year 2020 and Fiscal Year 2021 Comprehensive Annual Financial Report (Annual Report) from the City's external auditor, Weaver and Tidwell, L.L.P.
- Received Fiscal Year 2020 Annual Report and Single Audit from external auditor



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- Approved City Auditor's Office budget for Fiscal Year 2022
- Received a briefing from Corpus Christi Police Department on Texas State Auditor's Office Audit Report No. 21-002 Investigation and Prosecution Processes for Reported Sexual Assaults in Texas
- Approved Calendar Year 2022 Annual Audit Plan
- Received updates on Fraud, Waste, and Abuse Hotline



# City Board, Commission & Committee

## Annual Report to City Council

### Audit Committee

#### **1. State of the goals and objectives for the 2021 calendar year.**

The Audit Committee, under direction of City ordinance Chapter 12 ½, monitors the City's internal controls, receives audit reports and briefings, provides guidance to and oversight of the City Auditor's Office, recommends to City Council for approval the Annual Audit Plan and holds committee meetings as needed.

#### **2. Description of the action taken in furtherance of the goals and objectives during the 2021 calendar year.**

Received reports and briefing on: SP20-003 Parks and Rec Nueces County Victims' Memorial Garden Contract, FY2020 Comprehensive Annual Financial Report, SP20-001 Water Dept. Mustang Hollow, AU18-F05 Aviation Dept. Rental Car Agencies, COVID-19 Vaccination Clinics Exempt Employee Overtime Compensation, AU20-F01 Contract Compliance CCCVB, and Fraud, Waste, and Abuse Hotline briefing.

#### **3. Did the Board make recommendation to Council? If so, what did they recommend?**

Recommended for approval Calendar Year 2022 (CY2022) Annual Audit Plan and approved City Auditor's Office FY2022 budget.

#### **4. What are the goals and objectives for the 2022 calendar year?**

The Audit Committee will receive and discuss audit reports, approve, and recommend to Council the CY2023 annual audit plan, make modifications to the CY2022 annual audit plan as needed, recommend for approval the FY2022 annual budget, receive operational updates, and provide guidance to and oversight of the City Auditor's Office in performance of its responsibilities.

**5. How many times did the board meet or failed to meet?**

The Audit Committee met six times during the calendar year.

**6. How many vacancies did the board have and for how long?**

Zero

**Approved by Committee:**

[Redacted Signature]

Board Chair Signature

Gil Hernandez

Board Chair Name

CityAuditor@cctexas.com

Board Chair Email

[Redacted]

Review Status

**Submitted by:**

[Redacted Signature]

Department Head Signature

Kimberly L. Houston

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Department Head Email

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Review Status

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**For Department Head Only:**

I have reviewed the report as submitted by the Board Chair. (Please check to confirm.)

Comments (Optional):

[Redacted Comments]