



AGENDA MEMORANDUM

Action Item for the Audit Committee Meeting of June 12, 2026

DATE: June 8, 2026

TO: Roland Barrera, Audit Committee Chair

FROM: Office of the City Auditor
cityauditorsoffice@cctexas.com

<p style="text-align: center;">Motion to Accept F26-005 Parks and Recreation Ball Parks and Other Revenue – Follow-Up Report</p>

CAPTION:

Motion to accept F26-005 2B Parks and Recreation – Ball Parks and Other Revenue Follow-Up Report.

PURPOSE:

Discuss the follow-up results for the F26-005 2B Parks and Recreation – Ball Parks and Other Revenue Follow-Up Report.

BACKGROUND:

As part of the annual audit plan, the City Auditor's Office (CAO) conducted a follow-up review of Audit AU17-005 2B Parks and Recreation – Ball Parks and Other Revenue Audit, originally issued on June 18, 2024. The follow-up review assessed management's progress in implementing corrective actions related to the original audit findings and recommendations.

The original audit identified eight findings with associated recommendations. During the follow-up review, auditors reviewed supporting documentation and confirmed that three recommendations have been implemented, two remain in progress, and three have not been implemented.

The follow-up review was conducted in accordance with the Global Internal Audit Standards using a risk-based approach to assess implementation progress.

ALTERNATIVES:

The Audit Committee may reject all or part of this follow-up report as presented.

FISCAL IMPACT:

N/A

FUNDING DETAIL:

N/A

RECOMMENDATION:

Staff recommends that the Audit Committee accept F26-005 Parks and Recreation – Ball Parks and Other Revenue Follow-Up Report

LIST OF SUPPORTING DOCUMENTS:

- F26-005 Parks and Recreation – Ball Parks and Other Revenue Follow-Up Report