City Auditor's Office
2025 Approved Annual Audit Plan

Item No.	Department *Audit Area*	Audit Objective
Approved Audits		
A2	Wastewater *Oso WRP Process Upgrade*	Talson 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).
A3	Public Health & Safety *Water Garden*	
A4	Streets *Alameda St.*	
A5	Streets *Waldron Rd.*	
A6	Finance *American Bank Center*	Evaluate the third-party management, Oak View Group, and compliance effectiveness regarding City contributions.
Follow-Up Reviews		
F1	Parks and Recreation *Phase 2A Community Enrichment Fee Follow-Up*	Evaluate the status of prior audit recommendations.
F3	Municipal Solid Waste System (MSWSSC) *Service Charges Follow-Up*	Evaluate the status of prior audit recommendations.
F4	Engineering & Corpus Christi Water *Talson Interim Audit of Williams Lift Station Follow-Up*	Evaluate the status of prior audit recommendations.
F5	Legal *Open Records Request Follow-Up*	Evaluate the status of prior audit recommendations.
F6	Engineering & Public Works *Talson Construction Contract Closeout Audit of Jr. Beck Drive Follow-Up*	Evaluate the status of prior audit recommendations.
F7	Engineering & Parks and Recreation *Talson Construction Contract Closeout Audit of Packery Channel and Sidewalk Restoration Follow-Up*	Evaluate the status of prior audit recommendations.
F8	Emergency Management *Disaster Recovery Plan Follow-Up*	Evaluate the status of prior audit recommendations.
F9	Engineering *Talson Construction Contract Closeout Audit of Police Training Academy Follow-Up*	Evaluate the status of prior audit recommendations.
Project Carryovers		
AU22-A4	Human Resources *Employee Beneficiary Verification*	Are ineligible recipients receiving City health insurance benefits?
AU23-A6	Corpus Christi *Environmental Protection Agency (EPA) Consent Decree*	Does Wastewater's CIP projects align with the EPA Consent Decree?
AU24-A8	Visit Corpus Christi *Tourism Public Improvement District*	Evaluate funding and objectives for Visit Corpus Christi. Focus will be on TPID (Tourism Public Improvement District).
AU24-A9	Downtown Management District (DMD) *TIRZ #3*	Is TIRZ funding spent appropriately? TIRZ #3 service contract.
AU24-A11	Procurement *Proposal P&P*	Is Procurement of City Services following appropriate Request for Quote/Request for Proposal policies and procedures?
AU24-SP1	Water Department *Asset Management*	Check to ensure that financial records match the inventory records and that those records align with a physical inventory count.
AU24-SP2	Human Resources *Recruiting & Onboarding*	Evaluate the timeliness and efficiency of the hiring and onboarding process.
AU24-SP3	Finance *Procurement Card Expenses and Spending*	Determine if procurement card charges and spending for meals are in compliance with City Policy.
Other Projects/Continuous Auditing		
AU	Performance Audits	Evaluate the efficiency, effectiveness, and compliance of government programs or operations to identify areas for improvement and ensure resources are used wisely.
FU	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 with a two-digit project code, followed by two-digit calendar year, followed by a dash, followed by 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; AU18-001, and the second project would be AU18-002.

In progress
Completed

7/10/2025