

**City Auditor's Office  
2024 Revised Annual Audit Plan**

Item No.	Department <i>Audit Area</i>	Audit Objective
<b>Approved Audits</b>		
A3	Engineering and Public Works <i>Junior Beck Dr.</i>	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).
A4	Engineering and Police Department <i>Police Training Academy</i>	
A5	Engineering and Parks and Recreation <i>Packery Channel/Sidewalk Restoration</i>	
A6	Legal Department <i>Open Records Requests</i>	Evaluate open record requests timeliness and fees.
A7	Visit Corpus Christi	Evaluate funding and objectives for Visit Corpus Christi. Focus will be on TPID (Tourism Public Improvement District).
A8	Downtown Management District (DMD)	Is TIRZ funding spent appropriately? TIRZ #3 service contract.
A9	Emergency Management <i>Disaster Recovery</i>	Review City disaster recovery plan for adequacy, preparedness testing.
A10	Procurement	Is Procurement of City Services following appropriate Request for Quote/Request for Proposal policies and procedures?
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.
SP2	Human Resources <i>Recruiting and Onboarding</i>	Evaluate the timeliness and efficiency of the hiring and onboarding process.
F1	Parks and Recreation <i>Nueces County Victims' Memorial Garden Contract Review</i>	Evaluate status of prior audit recommendations.
F2	Engineering and Utilities Greenwood Wastewater Treatment Plant (WWTP) Electrical Improvements Review	Evaluate status of prior audit recommendations.
<b>Project Carryovers</b>		
AU17-005 2B	Parks and Recreation <i>Ball Parks and Other Revenue</i>	Are sufficient controls in place for all revenue collections?
AU22-004	Human Resources <i>Employee Beneficiary Verification</i>	Are ineligible recipients receiving City health insurance benefits?
AU17-A9	Police Department <i>Property Room</i>	Are sufficient controls in place over the evidence and property room function?
AU23-A6	Corpus Christi <i>Environmental Protection Agency (EPA) Consent Decree</i>	Does Wastewater's CIP projects align with the EPA Consent Decree?
<b>Other Projects/Continuous Auditing</b>		
CA	Unannounced Cash Counts	Are cash funds intact?
PC	Procurement Card Reviews	Are P-card purchases made in accordance with procurement policies and procedures?
FR	City Auditor Hotline <i>Investigations</i>	Investigate allegations of fraud, waste, or abuse.
SP	Audit Committee <i>Special Requests</i>	Allow time for special requests approved by the Audit Committee.

2/19/2024

In progress
Completed