



# City of Corpus Christi

1201 Leopard Street  
Corpus Christi, TX 78401  
cctexas.com

## Meeting Minutes - Draft

### Audit Committee

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Tuesday, February 14, 2023

9:30 AM

City Hall, 6th Floor Conference Room

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#### PUBLIC NOTICE

#### COUNCIL MEMBER

Gil Hernandez

Jim Klein

Everett Roy

Dan Suckley

**A. Audit Committee Chair Gil Hernandez to call meeting to order**

Audit Committee Chair Gil Hernandez called the meeting to order at 9:31 A.M.

**B. Audit Committee Chair Gil Hernandez to call the roll.**

Audit Committee Chair Gil Hernandez called the roll and verified the quorum of the Audit Committee.

**C. Public Comment**

No Public Comment

**D. Agenda items:**

**1. [23-0297](#) Motion to approve December 20, 2022 minutes**

Audit Committee Chair Gil Hernandez made a motion to approve the December 20, 2022 minutes and seconded by Council Member Dan Suckley. The motion was passed unanimously.

**2. [23-0299](#) Motion to approve AU21-001 Aviation On - Airport Rental Car Concession and Lease Agreement Compliance Review**

Motion to approve AU21-001 Aviation On - Airport Rental Car Concession and Lease Agreement Compliance Review audit report was made by Council Member Jim Klein and seconded by Council Member Dan Suckly. The motion was passed unanimously.

**E. Briefings:**

3. [23-0300](#) Overview of Capital Improvement Program Risk Assessment and 5-year Audit Program

Mr. Holland introduced Talson Solutions, LLC as the contractor to conduct CIP risk assessments and 5-year audit plan.

President and Founder Robert S. Bright, Director of Audit Ken Brzozowski, and Audit Manager Yvette Suarez from Talson Solutions, LLC introduced themselves and joined via Webex to give an overview of their work and approach regarding their engagement to the CIP Risk Assessment and 5-year Audit Program.

Council member Mr. Suckley asked if the city has ever done a CIP risk assessment in the past. Ms. Houston answered by saying no and that this is our first inaugural year performing a CIP risk assessment. The Audit committee observed the need to pursue this program because of the growing number of capital projects that the city has been doing and the amount of money the city has dedicated to capital projects.

Ms. Houston explained that once the risk assessment is completed by Talson Solutions the results will be presented to the Audit Committee and recommendations will be addressed regarding contracts to audit. She mentioned the growing number of capital projects in the city under direction of the City Manager Peter Zanoni, briefed about why the Audit Committee pursued the CIP, and explained the follow-up process once the work is completed.

At the end of their presentation, the staff from Talson Solutions replied to questions regarding their approach on conducting the CIP Risk Assessment.

4. [23-0298](#) Briefing on proposed revisions to City Code Chapter 12½ City Auditor

Mr. Holland briefed about the updates regarding the City Ordinance and recommended changes. Ms. Houston gave an overview of the City Code Chapter 12 ½ Ordinance Review Presentation with other city audit shops, described how city ordinance measures up to international standards, how our ordinance compares to the top cities in Texas and how our audit shop composition compares to other top cities by population.

5. [23-0301](#) City Auditor's Update:

Mr. Holland briefed the Audit Committee on the current projects taking place: Parks and Recreation - Tennis Center follow-up audit and Parks and Recreation - Beach Parking Permits Phase 1 follow-up audit. He updated the Audit Committee about the current staffing of the City Auditor's Office regarding the two open positions that are available.

Mr. Holland mentioned that the City Auditor's Office will be part of a quality audit review which is a peer benchmarking against other internal audit departments. The audit peer review is required under the Institute of Internal Auditor's Red Book standards which evaluates best practices shared between internal audit organizations. The audit peer review will be conducted April 10, 2023 through April 14, 2023.

Ms. Houston introduced the co-sourced internal auditor for the City Auditor's Office, Patrice Randle. Ms. Randle, President of Randle Consulting, LLC, expressed that she is a recent retiree from Fort Worth, Texas and has been working in internal auditing for more than 25 years. She stated how she is familiar working in audit shops of all sizes and commended the City Auditor's Office for having a solid internal audit function.

The next Audit Committee meeting will be on April 11, 2023.

**F. Executive Session:**

6. [23-0312](#) Executive Session pursuant to Texas Government Code §551.071 and Texas Disciplinary Rules of Professional Conduct Rule 1.05 to consult with attorneys concerning legal issues related to the following position and pursuant to Texas Government Code §551.074 (personnel matters) to deliberate the evaluation of the following employee: Auditor Position No. 5299.

This Executive Session item was postponed by Chairman Gil Hernandez.

**H. Adjournment**