

**ORDINANCE APPROVING THE CALENDAR YEAR 2022 ANNUAL AUDIT PLAN
TO BE IMPLEMENTED BY THE CITY AUDITOR'S OFFICE**

WHEREAS, Chapter 12, Section 12½ -2(h)(1) of the City Code of Ordinances requires that not less than 30 days prior to the beginning of each calendar year ("CY"), the City Auditor shall submit an annual audit plan to the City Council through the Council's Audit Committee ("Audit Committee") for review and comment;

WHEREAS, the Audit Committee reviewed and approved the CY 2022 Annual Audit Plan at its meeting on November 16, 2021; and

WHEREAS, the Audit Committee has forwarded the CY 2022 Annual Audit Plan to the full City Council for the City Council's review and final approval; now, therefore,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CORPUS CHRISTI,
TEXAS:**

The City Council has reviewed and approves the CY 2022 Annual Audit Plan, which plan is attached to this ordinance as Exhibit A.

The foregoing ordinance was read for the first time and passed to its second reading on this the _____ day of _____, 2021, by the following vote:

Paulette M. Guajardo _____	John Martinez _____
Roland Barrera _____	Ben Molina _____
Gil Hernandez _____	Mike Pusley _____
Michael Hunter _____	Greg Smith _____
Billy Lerma _____	

The foregoing ordinance was read for the second time and passed finally on this the _____ day of _____, 2021, by the following vote:

Paulette M. Guajardo _____	John Martinez _____
Roland Barrera _____	Ben Molina _____
Gil Hernandez _____	Mike Pusley _____
Michael Hunter _____	Greg Smith _____
Billy Lerma _____	

PASSED AND APPROVED on this the _____ day of _____, 2021.

ATTEST:

Rebecca Huerta
City Secretary

Paulette M. Guajardo
Mayor

Exhibit A

City Auditor's Office Proposed CY2022 Annual Audit Plan		
Item No.	Department Audit Area	Audit Objective
A1	American Bank Center and Arena <i>Contractor Performance</i>	In management of ABC, is the contractor's performance designed to minimize financial operating support from public funding?
A2	Wastewater Environmental Protection Agency (EPA) <i>Consent Decree</i>	Is Wastewater on track towards compliance with the Clean Water Act?
A3	Engineering Services <i>Capital Management Cost Recovery</i>	Is Engineering Services' cost recovery methodology recouping expenditures related to administering the management of capital projects?
A4	Human Resources <i>Employee Beneficiary Verification</i>	Are ineligible recipients receiving City health insurance benefits?
A5	Neighborhood Services <i>Homeless Initiatives</i>	Are the short-term and long-term needs of the homeless population being met?
Alternate Projects		
A6	Asset Management <i>Fleet Maintenance</i>	Do vehicle and equipment maintenance strategies reduce vehicle, equipment, or machine down time?
A7	Fire Department <i>Ambulance Fee Collections</i>	Is the deployment of ambulance fee collections designed to increase collection rates?
A8	Parks and Recreation <i>State Hotel Occupancy Tax (SHOT)</i>	Is the City maximizing the utilization of SHOT funding?
A9	Downtown Management District (DMD) <i>Contract Compliance</i>	Is DMD funding deployed in a manner that most efficiently meets its service plan objectives?
Project Carryovers		
21-A1	Aviation <i>On-Airport Rental Car Concession and Lease</i>	Is the On-Airport Rental Car Concession and Lease Agreement being adhered to by the rental car agency?
21-A2	Solid Waste <i>Hauler Remittance of Municipal Solid Waste System Service Charge (MSWSSC)</i>	Are the haulers remitting the MSWSSC as required by ordinance?
21-F1	Parks and Recreation <i>Tennis Center Revenue Collection</i>	Evaluate status of prior audit recommendations
20-A1	Pandemic Expenditure Monitoring <i>Various topics ¹</i>	Are adequate controls in place for screening the eligibility of Texas Emergency Rental Assistance Program applicants?
20-A8	Citywide Overtime Monitoring	Is management ensuring overtime is authorized, justified, and monitored?
19-A5	Utilities and Gas Department <i>Field Operations</i>	Are sufficient controls in place to ensure adequate responsiveness to work order requests for meter, register, and other equipment essential to utility billing?
AU17-004 & AU17-005	Parks and Recreation <i>Revenue</i> Phase 1A - Beach Parking Permits Phase 1B - Golf Phase 2A - Community Enrichment Fund Phase 2B - Ball Parks & Other Revenue	Are sufficient controls in place for all revenue collections?
AU17-003	City-wide <i>Contract Administration</i>	Are departments and contractors in compliance with major expenditure contract terms?
17-A8	Neighborhood Services <i>Housing Assistance Programs</i>	Do housing assistance programs operate in a manner that serves program recipients while representing the City's best interests?
17-A9	Police Department <i>Property Room</i>	Are sufficient controls in place over the evidence and property room function?
Other Projects/Continuous Auditing		
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

LEGEND	
	In progress
	New projects

¹Various topics to promote transparency, oversight, prevent and detect fraud, waste and abuse, mismanagement and mitigate risks for pandemic funding.