City of Corpus Christi
City Auditor's Office
Key Performance Indicators (KPIs)

The following Indicators are the Global IIA Standards (Red Book), which cover important Key Performance Indicators (KPIs) not addressed in GAGAS (Yellow Book). Example KPIs should be agreed upon with all Audit Committee members.

I. Audit Plan Execution and Coverage:

•Percentage of the audit plan completed: Measures the extent to which planned audits were executed within a specific period.

•Completion of high-risk audits: Tracks the completion rate of audits identified as covering the most significant risks to the government entity.

•Audit hours vs. budgeted hours: Compares the actual time spent on audits against the planned time, indicating efficiency.

•Coverage of auditable entities/areas: This shows the extent to which the internal audit function has reviewed different parts of the government over time.

II. Audit Findings & Recommendations (Attachment A):

•Number of audit findings: Indicates the volume of issues identified during audits.

•Significance of audit findings: Categorizes findings by their potential impact (e.g., high, medium, low) to highlight critical areas needing attention.

•Number of recommendations made: This shows the proactive efforts of the audit function to suggest improvements.

•Percentage of recommendations agreed upon by management: This reflects the acceptance and buy-in of audit recommendations by the audited entities. See Attachement A Example.

•Percentage of recommendations implemented: Measures the extent to which agreed-upon recommendations are put into practice, indicating the impact of audit work.

III. Value and Impact:

•**Improvements in efficiency and effectiveness due to audit recommendations:** While harder to quantify, providing specific examples of operational improvements resulting from audits demonstrates impact.

•**Stakeholder satisfaction:** Measures the satisfaction of the audit committee, management, and other stakeholders with the internal audit services provided (e.g., through surveys).

•**Contribution to risk management and governance:** Provides examples or metrics on how internal audit activities have strengthened the government's risk management, control, and governance processes.

IV. Quality and Professionalism:

•Compliance with IIA Standards and relevant government auditing standards (e.g., GAGAS - Yellow Book)

•Results of internal and external quality assessments

•Staff qualifications and certifications

•Average training hours per auditor

II. Audit Findings and Management Agreed Recommendations

Audit Year	Audit Project Name	Department	Report Date	Results Recommendations	Accepted Recommendations	Percent Accepted
2024	Williams Lift Station (Talson)	Engineering	01/24/24	7	6	86%
	Open Records Requests	Legal	04/09/24	7	7	100%
	Junior Beck Drive (Talson)	Engineering	06/04/24	7	7	100%
	Packery Channel & Sidewalk Restoration (Talson)	Engineering	09/05/24	5	5	100%
	Disaster Recovery Plan	Emergency Management	09/24/24	3	3	100%
	Police Training Academy (Talson)	Engineering	11/14/24	5	4	80%
				34	32	94%

Audit Year	Audit Project Name	Department	Report Date	Results Recommendations	Accepted Recommendations	Percent Accepted
2025	Terminal Building Rehabilitation Ph. II (Talson)	Aviation	02/28/25	1	1	100%
	Property Room	Police	04/17/25	6	5	83%
	Oso WRP Process Upgrades (Talson)	Engineering	08/14/25	4	2	50%
	Procurement Card Expenses & Spending	Finance	07/01/25	28	23	82%
				39	31	79%

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