



AGENDA MEMORANDUM

Briefing for the Audit Committee Meeting of November 4, 2025

DATE: October 27, 2025

TO: Roland Barrera, Audit Committee Chair

FROM: George Holland, CIA, CISA, CCA, City Auditor
Georgeh3@cctexas.com
(361) 826-3660

City Auditor's Update

PURPOSE:

Discuss current matters and future items of interest with the Audit Committee.

STAFF UPDATES:

- All City Auditor's Office staff have exceeded the CPE requirements under GAGAS. The team also recently participated in a team-building tour of the Port of Corpus Christi to support collaboration and local operational awareness. (Attachment 1)
- Amr Hussein has been appointed to the newly created role of Audit Manager. Tiffany Cheshier has joined the team as an Audit Services Associate. The Senior Auditor position remains vacant; however, recruitment efforts are ongoing, including online postings and recent participation in a Texas A&M Corpus Christi recruiting event. (Attachment 2)
- All meetings between City Council members and City Auditor's Office staff must be coordinated through the City Auditor or Audit Manager to ensure appropriate engagement and documentation.
- The Audit Department concluded FY25 under budget.
- Implementation of AuditBoard, the newly approved FY26 audit management software, is currently underway. Designed to streamline workflows, centralize documentation, and enhance reporting capabilities, full deployment is expected by the end of December 2025.
- We are updating the City Auditor's section of the City website. A new feature that highlights our internship program, including a statement from our current intern, Evan Manning.
- The City Auditor earned certification as a Quality Assessor through the Institute of Internal Auditors, a distinction held by only a few hundred professionals globally, qualifying him to conduct external peer reviews for other municipalities. (Attachment 3)

PROJECTS COMPLETED & IN PROGRESS:

Completed:

- F25-006 Emergency Management – Disaster Recovery Plan Follow-Up Report
- F25-005 Engineering – Williams Lift Station Follow-Up Report
- F25-008 Engineering – Packery Channel and Sidewalk Restoration Follow-Up Report
- A25-009 Engineering – Oso Water Reclamation Plant (WRP) Process Upgrades Talson Audit Report

In Progress:

- A22-004 Human Resources - Employee Beneficiary Verification Audit Report
- A25-A5 Engineering – Waldron Road Talson Audit Report
- A25-004 Finance – American Bank Center Audit Report
- F25-007 Legal – Open Records Request Follow-Up Report
- Report Fraud, Waste, and Abuse Prevention Program:
 - Of the allegations received, seventeen (17) have been submitted, and seven (7) are under review. (Attachment 4)
- Five-Year Follow-Up Dashboard – to be updated based on follow-up reviews in progress. (Attachment 5)

UPDATES FOR THE CALENDAR YEAR 2025:

- The next Audit Committee meeting is scheduled for Tuesday, November 11, 2025.

LIST OF SUPPORTING DOCUMENTS:

- CPE & Governmental Auditing Training (Attachment 1)
- City Auditor's Office Organizational Chart (Attachment 2)
- QA Certificate for George Holland (Attachment 3)
- Fraud, Waste, and Abuse Allegations by Category (Attachment 4)
- Five-Year Follow-Up Dashboard (Attachment 5)
- Key Performance Indicators (Attachment 6)
- 2025 Annual Audit Plan (Attachment 7)
- 2025 Audit Targeted Completion Dates (Attachment 8)
- Cost Recovery Savings Identified (Attachment 9)