



AGENDA MEMORANDUM
Audit Committee Meeting of September 13, 2022

DATE: September 13, 2022

TO: Gil Hernandez, Audit Committee Chair

FROM: Kimberly L. Houston, Interim City Auditor
KimberlyH@cctexas.com
(361) 826-3661

Discuss 2023 Annual Audit Plan

PURPOSE: Discuss proposed audit projects for the 2023 Annual Audit Plan.

BACKGROUND: Chapter 12 ½ Section 2 (h) (1) of the City Code of Ordinances directs the City Auditor to submit an annual audit plan to the City Council (through the Audit Committee) for review and comment thirty days prior to the end of the calendar year. If approved by the Audit Committee, the plan will be presented to City Council for approval.

In developing this plan, we seek input from the Mayor, City Council, City Manager, and City management. We developed this plan based on areas considered to be of highest risk to the City.

This initial presentation is for discussion and input. At the October 11th Audit Committee meeting we will present again for final approval and recommendation for approval by City Council.

As the introductory year of Capital Improvements Program (CIP) audits, audit categories are presented in lieu of specific contracts. Upon completion of CIP risk assessment, a modified audit plan will be presented for approval to the Audit Committee specifying contracts to be audited.

LIST OF SUPPORTING DOCUMENTS: Proposed 2023 Annual Audit Plan and Input Survey