

**One reading Ordinance to Approve the 2020 Annual Audit Plan and declaring an emergency**

**Whereas**, Section 12 ½ -2 (h) (1) of the City Code of Ordinances requires that no less than thirty (30) days prior to the beginning of each calendar year, the City Auditor shall submit an Annual Audit Plan to the City Council through the Council Audit Committee for review and comment;

**Whereas**, the City Council Audit Committee reviewed and approved the 2020 Annual Audit Plan at its meeting on December 10, 2019;

**Whereas**, the City Council Audit Committee shall forward the Annual Audit Plan to the City Council for City Council review and final approval;

**Be it ordained by the City Council of the City of Corpus Christi, Texas:**

**Section 1.** That the City Council has reviewed and does approve the 2020 Annual Audit Plan, copy attached as Exhibit A.

**Section 2.** Upon written request of the Mayor or five City Council members, copy attached, the City Council: (1) finds and declares an emergency due to the need for immediate action necessary for the efficient and effective administration of City affairs and (2) suspends the Charter rule that requires consideration of and voting upon ordinances at two regular meetings so that this ordinance is passed and takes effect upon first reading as an emergency measure on this 17th day of December, 2019.

ATTEST:

CITY OF CORPUS CHRISTI

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Rebecca Huerta  
City Secretary

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Joe McComb  
Mayor

PASSED AND APPROVED on this the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

TO THE MEMBERS OF THE CITY COUNCIL  
Corpus Christi, Texas

For the reasons set forth in the emergency clause of the foregoing ordinance, an emergency exists requiring suspension of the Charter rule as to consideration and voting upon ordinances at two regular meetings: I/we, therefore, request that you suspend said Charter rule and pass this ordinance finally on the date it is introduced or at the present meeting of the City Council.

Respectfully,

Respectfully,

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Joe McComb  
Mayor

Council Members

The above ordinance was passed by the following vote:

Joe McComb	_____
Roland Barrera	_____
Rudy Garza	_____
Paulette M. Guajardo	_____
Gil Hernandez	_____
Michael Hunter	_____
Ben Molina	_____
Everett Roy	_____
Greg Smith	_____

# Exhibit A

City Auditor's Office 2020 Annual Audit Plan		
Item No.	Department <i>Audit Area</i>	Audit Objective
A1	Parks and Recreation <i>Revenue</i>	Are sufficient controls in place for all revenue collections?
A2	Utilities <i>Utility Rate Model</i>	Are all aspects of utility operation costs considered in setting utility rates?
A3	Housing and Community Development <i>Assistance Programs</i>	Are sufficient controls in place over the accounts receivable function of various assistance programs?
A4	Police Department <i>Property Room</i>	Are sufficient controls in place over the evidence and property room function?
A5	City-wide <i>Contract Administration</i>	Are departments and contractors in compliance with major expenditure contract terms?
A6	City Manager <i>American Bank Center</i>	Are sufficient controls in place to ensure HOT revenue is utilized in accordance with the Tax Code? Is the City's contractor compliant with key contract terms?
A7	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?
F1	Business Liaison <i>Contract Management - Corpus Christi Convention and Visitor's Bureau</i>	Evaluate status of prior audit recommendations
CA	Unannounced Cash Counts	Are cash funds intact?
FR	City Auditor Hotline <i>Investigations</i>	Investigate allegations of fraud, waste, or abuse.
SP	Audit Committee Special Requests	Allow time for special requests approved by the Audit Committee
On Hold	Development Services <i>Funding</i>	Evaluate status of prior audit recommendations
On Hold	Aviation <i>Rental Car Agencies</i>	Evaluate status of prior audit recommendations

LEGEND	
	In Progress
On Hold	Newly executed contract or new management. Periodic updates to be presented to Audit Committee in the interim.