

Ordinance to Approve the 2018 Annual Audit Plan.

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 Council Audit Committee reviewed and approved the 2018 Annual Audit Plan at its meeting on October 10, 2017;

Whereas, the 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 2018 Annual Audit Plan, copy attached as Exhibit A.

031311

INDEXED

That the foregoing ordinance was read for the first time and passed to its second reading on this the 7th day of November 2017, by the following vote:

Joe McComb	<u>Aye</u>	Ben Molina	<u>Aye</u>
Rudy Garza	<u>Aye</u>	Lucy Rubio	<u>Aye</u>
Paulette Guajardo	<u>Aye</u>	Greg Smith	<u>Aye</u>
Michael Hunter	<u>Aye</u>	Carolyn Vaughn	<u>Aye</u>
Debbie Lindsey-Opel	<u>Aye</u>		

That the foregoing ordinance was read for the second time and passed finally on this the 12th day of December, 2017, by the following vote:

Joe McComb	<u>Aye</u>	Ben Molina	<u>Aye</u>
Rudy Garza	<u>Aye</u>	Lucy Rubio	<u>Aye</u>
Paulette Guajardo	<u>Aye</u>	Greg Smith	<u>Aye</u>
Michael Hunter	<u>Aye</u>	Carolyn Vaughn	<u>Aye</u>
Debbie Lindsey-Opel	<u>Aye</u>		

PASSED AND APPROVED on this the 12th day of December, 2017.

ATTEST:

Rebecca Huerta
Rebecca Huerta
City Secretary

Joe McComb
Joe McComb
Mayor

Exhibit A



**City Auditor's Office
2018 Annual Audit Plan**

Item No.	Department & Audit Area	Audit Objectives	Estimated Hours
Project Carryovers			
A1	Utilities <i>Utility Rate Model</i>	Are current rate model assumptions correct? Historically, have the forecasts been accurate? Do other cities charge higher rates for those outside the city limits?	300
AU17-001	Parks and Recreation <i>Revenue</i>	Are sufficient controls in place for all revenue collections?	900
A2	Police Department <i>Property Room</i>	Are sufficient controls in place over the evidence and property room function?	500
A3	Housing and Community Development <i>Assistance Programs</i>	Are sufficient controls in place over the accounts receivable function of various assistance programs?	440
A4	City-wide <i>Contract Administration</i>	Are departments and contractors in compliance with major expenditure contract terms?	800
F1	Public Works <i>Street Construction</i>	Evaluate status of prior audit recommendations	100
F2	Aviation <i>Leases</i>	Evaluate status of prior audit recommendations	100
F3	Aviation <i>Rental Car Agencies</i>	Evaluate status of prior audit recommendations	100
F4	Municipal Court <i>Fee Collections</i>	Evaluate status of prior audit recommendations	100
F5	Fleet Maintenance <i>Allocations & Fuel Billing</i>	Evaluate status of prior audit recommendations	100
F6	Utilities <i>Utility Rate Model</i>	Evaluate status of prior audit recommendations	100
F7	Development Services <i>Funding</i>	Evaluate status of prior audit recommendations	100
2018 Annual Audit Plan			
SP	Audit Committee Special Requests	Allow time for special requests approved by the Audit Committee	200
CA	Unannounced Cash Counts	Are cash funds intact?	100
FR	City Auditor Hotline Investigations	Investigate allegations of fraud, waste, or abuse.	860
Estimated Audit Hours			4,800

LEGEND	
	In Progress
	Planned