

Ordinance to Approve the 2019 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 City Council Audit Committee reviewed and approved the 2019 Annual Audit Plan at its meeting on November 13, 2018;

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 2019 Annual Audit Plan, copy attached as Exhibit A.

That the foregoing ordinance was read for the first time and passed to its second reading on this the 27th day of November, 2018, by the following vote:

Joe McComb	<u>Aye</u>	Ben Molina	<u>Aye</u>
Rudy Garza	<u>Aye</u>	Everett Roy	<u>Aye</u>
Paulette Guajardo	<u>Aye</u>	Lucy Rubio	<u>vacant</u>
Michael Hunter	<u>Absent</u>	Greg Smith	<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 4th day of December, 2018, by the following vote:

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

PASSED AND APPROVED on this the 4th day of December, 2018.

ATTEST:

Rebecca Huerta
Rebecca Huerta
City Secretary

Joe McComb
Joe McComb
Mayor

2019 Annual Audit Plan		
Item No.	Department Audit Area	Audit Objectives
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?
A2	Housing and Community Development <i>Assistance Programs</i>	Are sufficient controls in place over the accounts receivable function of various assistance programs?
A3	Police Department <i>Property Room</i>	Are sufficient controls in place over the evidence and property room function?
A4	Parks and Recreation <i>Revenue</i>	Are sufficient controls in place for all revenue collections?
F1	Public Works <i>Street Construction</i>	Evaluate status of prior audit recommendations
F2	Fleet Maintenance <i>Allocations & Fuel Billing</i>	Evaluate status of prior audit recommendations
F3	Municipal Court <i>Fee Collections</i>	Evaluate status of prior audit recommendations
F4	Development Services <i>Funding</i>	Evaluate status of prior audit recommendations
New Projects		
A5	Police Department <i>Law Enforcement Special Account</i>	Are sufficient controls in place to ensure adequate management and accountability of funding?
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?
A8	Information Technology <i>Infir User Access Controls</i>	Are sufficient controls in place to ensure adequate assignment of user access, role assignment, and segregation of duties?
SP	Audit Committee <i>Special Requests</i>	Allow time for special requests approved by the Audit Committee
CA	Unannounced Cash Counts	Are cash funds intact?
FR	City Auditor Hotline <i>Investigations</i>	Investigate allegations of fraud, waste, or abuse.
On Hold	Aviation <i>Rental Car Agencies</i>	Evaluate status of prior audit recommendations

LEGEND	
	In Progress
On Hold	Pending contract renewal