

City Auditor's Office Amended 2020 Annual Audit Plan		
Item No.	Department Audit Area	Audit Objective
<b>2020</b>		
F1	Business Liaison <i>Contract Management - Corpus Christi Convention and Visitor's Bureau</i>	Evaluate status of prior audit recommendations
<del>A1</del>	<del>Utilities Utility Rate Model</del>	<del>Are all aspects of utility operation costs considered in setting utility rates?</del>
SP20-001	Water Utilities Department <i>Mustang Hollow Contract</i>	Is the City receiving the greater of the minimal annual guarantee or 8% of all revenue generated each quarter from contractor?
A1	Pandemic Expenditure Monitoring (audit project series)	Various topics <sup>1</sup>
<b>Project Carryovers</b>		
<b>2019</b>		
AU19-002	Citywide <i>Overtime Monitoring</i>	Is management ensuring overtime is authorized, justified, and monitored?
<del>A4</del>	<del>City Manager American Bank Center</del>	<del>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?</del>
A5	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?
SP19-001	Water Utilities Department <i>Sunrise Beach Recreation Area</i>	Are monthly site fees paid by all monthly tenants?
<b>2018</b>		
AU18-F03	Municipal Court <i>Fee Collections</i>	Evaluate status of prior audit recommendations
AU18-F04	Fleet Maintenance <i>Fuel Allocation</i>	Evaluate status of prior audit recommendations
On Hold	Aviation <i>Rental Car Agencies</i>	Evaluate status of prior audit recommendations
On Hold	Development Services <i>Funding Developer Agrmts</i>	Evaluate status of prior audit recommendations
<b>2017</b>		
AU17-001	Parks and Recreation <i>Revenue</i>	Are sufficient controls in place for all revenue collections?
AU17-003	City-wide <i>Contract Administration</i>	Are departments and contractors in compliance with major expenditure contract terms?
A8	Housing and Community Development <i>Assistance Programs</i>	Are sufficient controls in place over the accounts receivable function of various assistance programs?
A9	Police Department <i>Property Room</i>	Are sufficient controls in place over the evidence and property room function?
<b>Other Projects</b>		
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 <i>Special Requests</i>	Allow time for special requests approved by the Audit Committee

Remove

Add

Add

Remove

LEGEND	
	In Progress
	Completed
On Hold	Newly executed contract or new management. Interim updates to be presented to Audit Committee.

<sup>1</sup>Various topics to promote transparency, oversight, prevent and detect fraud, waste and abuse, mismanagement and mitigate major risks using guidance from the Pandemic Response Accountability Committee (PRAC), the oversight body enacted by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).