

City Auditor's Office
2024 Revised Approved Annual Audit Plan

| Item No. | Department <i>Audit Area</i> | Audit Objective |
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| Approved Audits | | |
| A3 | Engineering and Public Works <i>Junior Beck Dr.</i> | Audit construction project internal controls from a process and cost viewpoint at a given point in the construction project life cycle (i.e. planning, design, pre-construction, construction, and completion). |
| A4 | Engineering and Police Department <i>Police Training Academy</i> | |
| A5 | Engineering and Parks and Recreation <i>Packery Channel/Sidewalk Restoration</i> | |
| A7 | Legal Department <i>Open Records Requests</i> | Evaluate open record requests timeliness and fees. |
| A8 | Visit Corpus Christi | Evaluate funding and objectives for Visit Corpus Christi. Focus will be on TPID (Tourism Public Improvement District). |
| A9 | Downtown Management District (DMD) | Is TIRZ funding spent appropriately? TIRZ #3 service contract. |
| A10 | Emergency Management <i>Disaster Recovery</i> | Review City disaster recovery plan for adequacy, preparedness testing. |
| A11 | Procurement | Is Procurement of City Services following appropriate Request for Quote/Request for Proposal policies and procedures? |
| SP1 | Water Department <i>Asset Management</i> | Check to ensure that financial records match the inventory records and that those records align with a physical inventory count. |
| SP2 | Human Resources <i>Recruiting and Onboarding</i> | Evaluate the timeliness and efficiency of the hiring and onboarding process. |
| F1 | Parks and Recreation <i>Nueces County Victims' Memorial Garden Contract Review</i> | Evaluate status of prior audit recommendations. |
| F2 | Engineering and Utilities Greenwood Wastewater Treatment Plant (WWTP) Electrical Improvements Review | Evaluate status of prior audit recommendations. |
| Project Carryovers | | |
| AU17-005 2B | Parks and Recreation <i>Ball Parks and Other Revenue</i> | Are sufficient controls in place for all revenue collections? |
| AU22-004 | Human Resources <i>Employee Beneficiary Verification</i> | Are ineligible recipients receiving City health insurance benefits? |
| AU17-A9 | Police Department <i>Property Room</i> | Are sufficient controls in place over the evidence and property room function? |
| AU23-A6 | Corpus Christi <i>Environmental Protection Agency (EPA) Consent Decree</i> | Does Wastewater's CIP projects align with the EPA Consent Decree? |
| Other Projects/Continuous Auditing | | |
| CA | Unannounced Cash Counts | Are cash funds intact? |
| PC | Procurement Card Reviews | Are P-card purchases made in accordance with procurement policies and procedures? |
| 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. |

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| In progress |
| Completed |