

RESOLUTION APPROVING THE CALENDAR YEAR 2023 ANNUAL AUDIT PLAN

WHEREAS, Chapter 12, Section 12½ -2(h)(1) of the City Code of Ordinances requires that not less than 30 days prior to the beginning of each calendar year ("CY"), the City Auditor shall submit an annual audit plan to the City Council through the Council's Audit Committee ("Audit Committee") for review and comment;

WHEREAS, the Audit Committee reviewed and approved the CY 2023 Annual Audit Plan at its meeting on October 11, 2022; and

WHEREAS, the Audit Committee has forwarded the CY 2023 Annual Audit Plan to the full City Council for the City Council's review and final approval; now, therefore:

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORPUS CHRISTI, TEXAS:

The City Council has reviewed and approves the CY 2023 Annual Audit Plan, which plan is attached to this resolution as Exhibit A.

PASSED AND APPROVED on the 20th day of December, 2022:

- Paulette Guajardo Aye
- Roland Barrera Aye
- Gil Hernandez Aye
- Michael Hunter Aye
- Billy Lerma Aye
- John Martinez Aye
- Ben Molina Aye
- Mike Pusley Aye
- Greg Smith Aye

ATTEST:

Rebecca Huerta
Rebecca Huerta
City Secretary

CITY OF CORPUS CHRISTI
Paulette Guajardo
Paulette Guajardo
Mayor

**City Auditor's Office
2023 Annual Audit Plan**

Item No.	Department <i>Audit Area</i>	Audit Objective
Proposed Audits		
A1	Engineering and Corpus Christi Water <i>Utilities Construction Project</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).
A2	Engineering and Corpus Christi Water <i>Utilities Construction Project</i>	
A3	Engineering <i>Building Construction Project</i>	
A4	Engineering and Public Works <i>Street Construction Project</i>	
A5	Wastewater Environmental Protection Agency (EPA) Consent Decree	Does Wastewater's CIP projects align with the EPA Consent Decree?
F1	Police Department <i>Law Enforcement Special Revenue Account</i>	Evaluate status of prior audit recommendations.
F2	Parks and Recreation <i>Nueces County Victims' Memorial Garden Contract Review</i>	Evaluate status of prior audit recommendations.
Project Carryovers		
21-A2	Solid Waste <i>Hauler Remittance of Municipal Solid Waste System Service Charge (MSWSSC)</i>	Are the haulers remitting the MSWSSC as required by ordinance?
22-A4	Human Resources <i>Employee Beneficiary Verification</i>	Are ineligible recipients receiving City health insurance benefits?
17-A9	Police Department <i>Property Room</i>	Are sufficient controls in place over the evidence and property room function?
19-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?
22-A3	Engineering Services <i>Capital Management Cost Recovery</i>	Is Engineering Services' cost recovery methodology recouping expenditures related to administering the management of capital projects?
AU19-002	Citywide Overtime Monitoring	Is management ensuring overtime is authorized, justified, and monitored?
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

Legend
In progress
New audits