

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

Item No.	Department <i>Audit Area</i>	Audit Objective
<b>Proposed Audits</b>		
A1	Engineering and Corpus Christi Water <i>Williams Lift Stations</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).
A2	Engineering and Public Works <i>Junior Beck Dr.</i>	
A3	Engineering and Corpus Christi Water <i>Greenwood WWTP Electrical</i>	
A4	Engineering and Police Department <i>Police Academy</i>	
A5	Corpus Christi Water <i>Environmental Protection Agency (EPA) Consent Decree</i>	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.
<b>Project Carryovers</b>		
AU17-004 1A	Parks and Recreation <i>Beach Parking Permits</i>	<i>Are sufficient controls in place for all revenue collections?</i>
AU17-004 1B	Parks and Recreation <i>Golf</i>	
AU17-005 2B	Parks and Recreation <i>Ball Parks and Other Revenue</i>	
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?
<b>Other Projects/Continuous Auditing</b>		
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