Office of the City Auditor
2026 Amended Annual Audit Plan
(Calendar Year)

9/2/2026

Item No.	Department *Audit Area*	Audit Objective
Approved Audits		
A1	Wastewater *Greenwood WWTP Process Upgrade*	Talson Solutions, LLC - 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).
A3	Wastewater *Citywide Wastewater*	
A4	Fire *Fire Station No. 8 Construction*	
A5	Solid Waste *Hauler Remittance of Municipal Solid Waste System Service Charge (MSWSSC)*	Are the haulers remitting the MSWSSC as required by ordinance for CY22-25? Internally conduct a three-year audit vs. outsourcing.
A6	Development Services *Permits & Licensing*	Evaluating the Efficiency and Effectiveness of the Permitting Process Requested by the Department Director and the Assistant Director of the department for ISO - Insurance Services Office scoring purposes.
Follow-Up Reviews		
F25-001	Aviation & Engineering *Talson Terminal Building Rehabilitation Phase II Follow-Up*	Evaluate the status of prior audit recommendations.
F26-002	Police Department *Property Room Follow-Up*	Evaluate the status of prior audit recommendations.
F26-003	Finance *Procurement Card Expenses and Spending Follow-Up*	Evaluate the status of prior audit recommendations.
F26-005	Parks & Recreation *Ball Parks and Other Revenue Follow-Up*	Evaluate the status of prior audit recommendations.
F26-006	Engineering *Construction Contract OSO WRP Process Upgrades Project No. 20084QA*	Evaluate the status of prior audit recommendations.
F25-007	Legal *Open Requests Follow-Up*	Evaluate the status of prior audit recommendations.
F25-010	Engineering *Talson Police Training Academy Follow-Up*	Evaluate the status of prior audit recommendations.
Project Carryovers		
A22-A4	Human Resources *Employee Beneficiary Verification*	Are ineligible recipients receiving City Self Funded health benefits?
A23-A6	Corpus Christi *Environmental Protection Agency (EPA) Consent Decree*	Does Wastewater's CIP projects align with the EPA Consent Decree?
A24-A8	Visit Corpus Christi *Tourism Public Improvement District*	Evaluate funding and objectives for Visit Corpus Christi. Focus will be on TPID (Tourism Public Improvement District).
A24-A9	Downtown Management District (DMD) *TIRZ #3*	Is TIRZ funding spent appropriately? TIRZ #3 service contract.
A24-A11	Procurement *Proposal P&P*	Is Procurement of City Services following appropriate Request for Quote/Request for Proposal policies and procedures?
A24-SP1	Water Department *Asset Management*	Check to ensure that financial records match the inventory records and that those records align with a physical inventory count.
A24-SP2	Human Resources *Recruiting & Pre-Boarding*	Evaluate the timeliness and efficiency of the hiring and pre-boarding process.
A25-004	Economic Development & Finance *American Bank Center now Hilliard Center*	Evaluate the third-party management, Oak View Group, and compliance effectiveness regarding City contributions. Contractual compliance.
A25-A5	Streets *Waldron Rd.*	Audit construction project internal controls from a process and cost viewpoint at a given point in the construction project life cycle.
Other Projects/Continuous Auditing		
A	Performance Audits	Evaluate the efficiency, effectiveness, and compliance of government programs or operations to identify areas for improvement and ensure resources are used wisely.
F	Follow-Up Reviews	Ensure that audit recommendations are implemented and corrective actions are taken to address the identified issues.
AL	Hotline Investigations & Allegations	Investigate allegations of fraud, waste, or abuse.
SP	Special Requests	Allow time for special requests approved by the Audit Committee.
ADM	Administrative Projects	Evaluate the efficiency and effectiveness of administrative procedures, policies, and functions to ensure compliance and improve overall performance.
CA	Unannounced Cash Counts	Are cash funds intact?
PC	Procurement Card Reviews	Are procurement card purchases made in accordance with procurement policies and procedures?

Amend In progress Completed	The Office of the City Auditor conducts audits in accordance with Generally Accepted Government Auditing Standards (GAGAS) and the Institute of Internal Auditors' Global Internal Audit Standards (GIAS), as applicable. Performance audits may include, but are not limited to, evaluating the effectiveness, efficiency, economy, internal controls, compliance, and performance of the audited entity, program, activity, or function.

The scopes presented in the Annual Audit Plan are high-level preliminary descriptions intended for planning purposes and do not represent the final or complete scope of an engagement. Specific audit objectives, scope, and methodology will be established during engagement planning based on relevant risks, significance, available information, and other circumstances applicable to the engagement.

The Annual Audit Plan is intended to remain dynamic and may be revised throughout the year as priorities shift, emerging risks or issues are identified, additional information becomes available, or resource considerations warrant changes to planned engagements.

Projects will be identified by a one-digit project code, a two-digit calendar year, a dash, and a three-digit sequential number. The sequence number is a unique series for each project type. For example, the initial 2026 performance audit would be identified as A26-001, and the second as A26-002.

9/2/2026