



City of Galveston  
FY 2024  
Strategic Audit Plan

August 2, 2023

Mayor and City Council,

I am pleased to present the Audit Plan for FY 2024.

In accordance with The City of Galveston Code, Chapter 2, Article II, Section 2-122, attached is the City Auditor Audit Plan for Fiscal Year 2024. The Plan includes strategic identification of the scope of each audit to be conducted within the next fiscal year, in terms of the organizations, services, programs, functions, and activities to be audited and in terms of the potential audit elements to be addressed. The annual audit plan may be amended during the year following notification to the Council and due provision for comment. Such amendments may be initiated by the City Auditor or requested by the City Council or City Manager. Results of special audits shall be distributed in the same manner as all the other audit reports, as provided in The City of Galveston Code, Section 2-125. The City Auditor shall proceed with this Audit Plan beginning October 1, 2023, unless notified otherwise by City Council.

In addition to The City of Galveston Code, Chapter 2, Article II, Section 2-122, if the City Auditor determines there is serious concern regarding fraud, abuse, or illegality or that the scope of an audit in progress should be expanded as the result of any findings, the City Auditor is authorized to initiate spontaneously and conduct or expand the scope of, an audit beyond that approved in the work program. Pursuant to the Texas Open Meeting Act, the City Auditor shall notify City Council of the change at the first available regularly scheduled council meeting.

In accordance with The City of Galveston Charter, Article VII, Section 3, the City Auditor shall assist the City Council in establishing accountability and in improving the City system and service delivery. The City Auditor shall establish audit policies and procedures consistent with government auditing standards established by the Comptroller General of the United States, as well as applicable laws and regulations.

Please do not hesitate to contact me at (409) 877-3321 or at [gbulgherini@galvestontx.gov](mailto:gbulgherini@galvestontx.gov) if you have any questions.

Glenn L. Bulgherini, CPA,FCPA,CICA, CCS  
City Auditor  
City of Galveston

**OFFICE OF THE CITY AUDITOR****AUDIT PLAN FISCAL YEAR ENDING 2024**

Approved by Council on 9/14/2023 w/10 and 11 audits deleted.

<b>Estimated Months to Complete</b>	<b>Audit # and Lead Auditor</b>	<b>Audit / Consultation Identification Number</b>	<b>Type of Engagement</b>	<b>Unit</b>	<b>Scope / Description</b>	<b>Report Due Date</b>
12 Months	1 Leah Johnson	HOT2024-1	Revenue Monitoring Audit	Park Board	The City Auditor's Office will prepare HOT Tax Audits on Short Term Rentals and Hotels.	9/30/2024
12 Months	2 Leah Johnson	SAL2024-1	Revenue Monitoring Audit	City	The City Auditor's Office will prepare Sales Tax Audits.	9/30/2024
4 Months	3 Carrie Sumrall	CMS2024-1	Compliance Management System	City	The Second Testing Phase for Municipal Court Audit FIN2023-1 to ensure all policies, procedures, best practices, and controls are identified. (1) Treatment on Overpayment of Fines and Fees, (2) Paper Citations are correctly accounted for, (3) Cleanup Incode User List.	1/30/2024
4 Months	4 Carrie Sumrall	CMS2024-2	Compliance Management System	City	The Second Testing Phase for Work Orders Audit CMS2023-3 to ensure all policies, procedures, best practices, and controls are identified. (1) Innovative ways to utilize VUEworks. Revenue Generating by saving money on Change Orders for Construction.	9/30/2024
4 Months	5 Carrie Sumrall	CMS2024-3	Compliance Management System	City	The Second Testing Phase for Stormwater Discharges Audit ENV2023-1 to ensure all policies, procedures, best practices, and controls are identified. (1) Collection of available material for training.	12/31/2023
12 Months	6 Leah Johnson	CMS2024-4	Compliance Management System	City	The City Auditor's Office will prepare compliance audits for long-term parking ordinance with the Port of Galveston. Revenue Generating Audit thru Compliance.	9/30/2024
4 Months	7 Carrie Sumrall	CMS2024-5	Compliance Management System	Port	Ensuring full compliance at the Port of Galveston with the Tariff. Focusing on parking. Revenue Generating Audit thru Compliance.	4/30/2024
4 Months	8 Carrie Sumrall	F&CPG-2024-2	Financial & Compliance Policy Guide Audit	Park Board	The City Auditor's Office will examine and evaluate <u>"Written" "Fixed Assets" Policies and Best Practices.</u>	6/30/2024
6 Months	9 Carrie Sumrall	F&CPG-2024-3	Financial & Compliance Policy Guide Audit	City	Examination of the Policies and Procedures for assets from \$500,00 to \$4,999.99 for the Park's Department. By using Best Practices on assets under \$5,000 this will save money for the citizens.	1/31/2024

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Estimated Months to Complete	Audit # and Lead Auditor	Audit / Consultation Identification Number	Type of Engagement	Unit	Scope / Description	Report Due Date
12 Months	10 Glenn Bulgheroni			Port	Internal Control and Financial Audits as Determined by City Council	9/30/2024
12 Months	11 Glenn Bulgheroni			Park Board	Internal Control and Financial Audits as Determined by City Council	9/30/2024
12 Months	12 Leah Johnson	CMS2024-4	Compliance Management System	City	The City Auditor's Office will prepare compliance audits for long-term parking ordinance with the Private Parking Lots. Revenue Generating Audit thru Compliance.	9/30/2024