

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

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

Approved by Council on 6/27/2024 Amendment 1

Estimated Months to Complete	Audit # and Lead Auditor	Audit / Consultation Identification Number	Type of Engagement	Unit	Scope / Description	Report Due Date
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&CPG2024-1 (was F&CPG2024-2 in error)	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&CPG2024-2(was F&CPG2024-3 in error)	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 Bulgherini			Port	Internal Control and Financial Audits as Determined by City Council	9/30/2024
12 Months	11 Glenn Bulgherini			Park Board	Internal Control and Financial Audits as Determined by City Council	9/30/2024
12 Months	10 Leah Johnson	CMS2024-6 (was CMS2024-4 in error)	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
12 Months	11 Carrie Sumrall	SP2024-1	Spontaneously Audit	City	The City Auditor has determined a concern regarding fraud or illegality at the Park Board Beach Patrol. The City Auditor is authorized to initiate spontaneously and conduct an audit beyond that approved in the work program. This is to notify the Council that the City Auditor believes the concern is material and will conduct an audit to look at all Park Board's Beach Patrol disbursements. This Audit will be conducted under the 2024 Audit Plan and will take approximately three months to complete. (G. Bulgherini)	2024