

# OFFICE OF THE CITY AUDITOR

## AUDIT PLAN FISCAL YEAR ENDING 2025

Amendment #1 Add Park Board Audit on Conflict of Interest Audit #11 CMS2025-9. Approved 10/24/2024 By Council

| Audit # | Estimated Months to Complete | Audit / Consultation Identification Number | Type of Engagement           | Unit       | Scope / Description   | Report Due Date |
|---------|------------------------------|--|------------------------------|------------|---|-----------------|
| 1       | 12 Months                    | HOT2025-1                                  | Revenue Monitoring Audit     | Park Board | The City Auditor's Office will prepare HOT Tax Audits on 100 Short Term Rentals and Hotels.   |                 |
| 2       | 12 Months                    | SAL2025-1                                  | Revenue Monitoring Audit     | City       | The City Auditor's Office will prepare Sales Tax Audits. We are going to triple sales tax audits to 45 this year.   |                 |
| 3       | 4 Months                     | CMS2025-1 same as CMS2025-3                | Compliance Management System | Park Board | The City Auditor's will expand the scope of the Park Board Beach Patrol credit cards audit (SP2024-1) to include cash disbursements.  | 10/24/2024      |
| 4       | 4 Months                     | CMS2025-2                                  | Compliance Management System | City       | The City Auditor's Office will review in detail the monthly statements of the City of Galveston's various departments' credit cards to ensure that all transactions comply with the City's policy and procedures. |                 |
| 5       | 4 Months                     | CMS2025-3 same as CMS2025-1                | Compliance Management System | Park Board | The City Auditor's Office will audit transactions for the Park Board, Beach Patrol for travel and training expenses.  | 10/24/2024      |
| 6       | 4 Months                     | CMS2025-4                                  | Compliance Management System | City       | The City Auditor's Office will conduct an audit to ensure compliance with the City of Galveston's travel and training expenditure policy and procedures.  |                 |
| 7       | 4 Months                     | CMS2025-5                                  | Compliance Management System | Port       | The City Auditor's Office will conduct an audit to ensure compliance with the Port of Galveston's travel and training expenditure policy and procedures.  |                 |
| 8       | 4 Months                     | CMS2025-6                                  | Compliance Management System | City       | The City Auditor's office will conduct an audit on the use of overtime and related approval and tracking for the Public Works Department.   |                 |
| 9       | 4 Months                     | CMS2025-7                                  | Compliance Management System | City       | The City Auditor's office will conduct an audit on the police seized funds/cash/seized assets—effective and efficient tracking, use and disposal.   |                 |
| 10      | 4 Months                     | CMS2025-8                                  | Compliance Management System | City       | The City Auditor's office will audit large purchases greater than \$100,000 following the purchase policies and procedures.   |                 |
| 11      | 4 Months                     | CMS2025-9                                  | Compliance Management System | Park Board | The City Auditor's Office will conduct an audit to ensure compliance with the Park Board Policy on Conflict of Interest. (This Audit will be paid for by the Park Board)  |                 |