

To BE VOTED ON 3/27/2025

OFFICE OF THE CITY AUDITOR

AMENDED AUDIT PLAN FISCAL YEAR ENDING 2025

Audit #	Audit / Consultation Identification Number	Type of Engagement	Unit	Scope / Description	Report Due Date
1	HOT2025-1	Revenue Monitoring Audit	Park Board	Redo 6 Estimate HOT Tax Audits	9/30/2025
2	SAL2025-1	Revenue Monitoring Audit	City	Do 6 more Sales Tax Audits	9/30/2025
3	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.	DONE
4	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.	DONE
5	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.	3/27/2025
6	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. Public Works.	4/27/2025
7	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.	4/27/2025
8	CMS2025-10	Compliance Management System	Park Board	The City Auditor's Office will conduct an audit to ensure compliance with the state and local laws regarding the spending of the hotel occupancy tax. This audit will include 100% of Hotel Occupancy Tax expenditures for 2022 and 2024	7/27/2025
9	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.	9/30/2025