

Ordinance approving the 2015 Annual Audit Plan; and declaring an emergency.

Whereas, Section 12 ½ -2 (h) (1) of the City Code of Ordinances requires that no less than thirty (30) days prior to the beginning of each calendar year, the City Auditor shall submit an Annual Audit Plan to the City Council through the Council Audit Committee for review and comment;

Whereas, the Council Audit Committee reviewed and approved the 2015 Annual Audit Plan at its meeting on November 18, 2014;

Whereas, the Council Audit Committee shall forward the Annual Audit Plan to the City Council for City Council review and final approval;

Be it ordained by the City Council of the City of Corpus Christi Texas:

Section 1. That the City Council has reviewed and does approve the 2015 Annual Audit Plan, copy attached as Exhibit A.

Section 2. That upon written request of the Mayor or five Council members, copy attached, the City Council finds and declares an emergency due to the need for immediate action necessary for the efficient and effective administration of City affairs and suspends the Charter rule that requires consideration of the voting upon ordinances at two regular meetings so that this ordinance is passed and takes effect upon first reading as an emergency measure this the 18th day of November, 2014.

ATTEST:


Rebecca Huerta
City Secretary

THE CITY OF CORPUS CHRISTI


Nelda Martinez
Mayor

030354

INDEXED

Corpus Christi, Texas

18th Day of November, 2014

TO THE MEMBERS OF THE CITY COUNCIL
Corpus Christi, Texas

For the reasons set forth in the emergency clause of the foregoing ordinance an emergency exists requiring suspension of the Charter rule as to consideration and voting upon ordinances at two regular meetings: I/we, therefore, request that you suspend said Charter rule and pass this ordinance finally on the date it is introduced, or at the present meeting of the City Council.

Respectfully,

Respectfully,



Nelda Martinez
Mayor

Council Members

The above ordinance was passed by the following vote:

Nelda Martinez	<u>Aye</u>
Kelley Allen	<u>Aye</u>
Rudy Garza	<u>Absent</u>
Priscilla Leal	<u>Absent</u>
David Loeb	<u>Absent</u>
Chad Magill	<u>Aye</u>
Colleen McIntyre	<u>Aye</u>
Lillian Riojas	<u>Aye</u>
Mark Scott	<u>Aye</u>

030354

Exhibit A

2015 Annual Audit Plan Proposal

Item No.	Project No.	Department & Audit Area	Audit Objectives	Estimated Hours	
1	AU15-001	MIS <i>Financial Software</i>	Has management included the appropriate general and application controls in the Infor Financial System software?	800	
2	AU15-002	Airport <i>Leases</i>	Is management ensuring that contract payments from car rental agencies and other lessees are accurate and timely?	800	
3	AU15-003	Public Works <i>Road Construction</i>	Are selected service providers, trade contractors, and subcontractors in compliance with contract stipulations?	800	
4	AU15-004	Financial Services <i>Bank Reconciliations</i>	Are bank statement reconciliations performed accurately and timely?	200	
5	FA14-001	Financial Services <i>Central Cashiering</i>	Evaluate management implementation of prior audit recommendations. AU12-003	150	
6	FA14-002	Fire Department <i>LEPC Expenditures</i>	Evaluate management implementation of prior audit recommendations. AU14-006	100	
7	FA14-003	City Attorney's Office <i>Claims</i>	Evaluate management implementation of prior audit recommendations. AU14-007	150	
8	FA14-004	Police Department <i>Animal Care Services</i>	Evaluate management implementation of prior audit recommendations. AU14-008	150	
9	FA14-005	Corpus Christi Nueces County Health District	Evaluate management implementation of prior audit recommendations. AU14-009	150	
10	FA14-006	Parks & Rec <i>Beach Operations</i>	Evaluate management implementation of prior audit recommendations. AU14-010	200	
11	FA14-007	Corpus Christi Nueces County Health District <i>Grant Accounting</i>	Evaluate management implementation of prior audit recommendations. AU14-011	200	
12	FR	City Auditor Hotline <i>Investigations</i>	Receive allegations of fraud, waste, or abuse and conduct investigations as needed.	200	
13	CA	Cash Counts	Perform unannounced cash counts.	200	
				Estimated Hours New Projects	4,100
Audit Carryovers from 2014				Estimated Hours	
1	AU14-003	Municipal Court <i>Fee Collections</i>	Are adequate controls in place for the collections and billing of fees?	500	
2	FA12-001	Financial Services <i>Utility Business Office</i>	Evaluate management implementation of prior audit recommendations. AU12-001	400	
Total Estimated Hours				5,000	