

**PORT OF GALVESTON
REQUEST FOR DISCUSSION**

BUSINESS ITEM

SUBJECT: Discuss Upcoming City Audit

DISCUSSION: This Item was placed on the agenda for discussion by Trustee Brown

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OFFICE OF THE CITY AUDITOR

AUDIT PLAN FISCAL YEAR ENDING 2020

Estimated Time	Audit / Consultation Number	Type of Engagement	Unit	Scope
1 Week - Fiscal Quarter 1	CONSULT-CITY2020-3	Compliance	Beach User Fees including free parking driven by Special Event Contracts	Evaluate Beach User Fees including free parking driven by Special Events Contracts by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.
1/2 Month - Fiscal Quarter 4	CONSULT-PARK2020-1	Revenue Monitoring	Hotel Occupancy Tax Audit Program	Evaluate the Hotel Occupancy Tax Audit Program by examining the external auditors working papers to determine the appropriate hotel occupancy tax due for collection.
1/2 Month - Fiscal Quarter 1	CONSULT-PARK2020-2	Financial	Fund Transfers	Evaluate Fund Transfers by comparing to best practices including key processes, key risks, key controls, documentation, and monitoring that Maximus Study ensures the highest degree of transparency and accountability.
1 Month - Fiscal Quarter 4	CONSULT-PARK2020-3	Compliance	Concession Agreements	Evaluate Concession Agreements by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.

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1 Week - Fiscal Quarter 1	CONSULT-PARK2020-4	Compliance	Beach User Fees including free parking driven by Special Event Contracts	Evaluate Beach User Fees including free parking driven by Special Events Contracts by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.
1 Month - Fiscal Quarter 4	CONSULT-PARK2020-5	Financial	Use of Park Board Vehicles	Evaluate Use of Park Board Vehicles by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and Internal Revenue Service Regulations.
1 Month - Fiscal Quarter 2	AUDIT-PORT2020-1	Compliance	Payroll Practices	Evaluate Payroll Practices by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.
2 Months - Fiscal Quarter 2	AUDIT-PORT2020-2	Financial	Purchasing Controls	Evaluate the Purchasing Controls by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.

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2 Months - Fiscal Quarter 1	AUDIT-PORT2020-3	Compliance	Contract Management	Evaluate Contracts by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.