

OFFICE OF THE CITY AUDITOR

AUDIT PLAN FISCAL YEAR ENDING 2021 (Amended 1/28/2021 approved by Council)

Estimated Time	Audit / Consultation Number	Type of Engagement	Unit	Scope	Report Due Date
5 Weeks - Fiscal Quarter 1: 10/1/2020 thru 12/31/2020	CMS-2021-1	Contract Monitoring System (CMS)	(1.) City of Galveston (2.) Park Board of Galveston (3.) Port of Galveston	Evaluate Master List of Centralized Locations for Contracts by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.	March 25, 2021
5 Weeks - Fiscal Quarter 1: 10/1/2020 thru 12/31/2020	F&CPG-2021-1	Financial & Compliance Policy Group (F&CPG)	(1.) City of Galveston (2.) Park Board of Galveston	Evaluate Internal Controls for Cash by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.	March 25, 2021
1 Week - Fiscal Quarter 1: 10/1/2020 thru 12/31/2020	HOT-2021-1	Revenue Monitoring	(1.) Park Board of Galveston	Perform the HOT Tax Audit Program by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability to collect the appropriate HOT Tax Due.	Rolled Over to October 2021
1 Week - Fiscal Quarter 1: 10/1/2020 thru 12/31/2020	SALES-2021-1	Revenue Monitoring	(1.) City of Galveston	Perform the Sales Tax Collections Program for Commercial Remodeling Labor by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability to collect the appropriate Sales Tax Due.	Rolled Over to October 2021

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5 Weeks - Fiscal Quarter 2: 1/1/2021 thru 3/31/2021	CMS-2021-2	Contract Monitoring System (CMS)	(1.) City of Galveston (2.) Park Board of Galveston (3.) Port of Galveston	Evaluate Purchasing / Procurement Polices to Contracts by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.	April 2021
5 Weeks - Fiscal Quarter 2: 1/1/2021 thru 3/31/2021	F&CPG-2021-2	Financial & Compliance Policy Group (F&CPG)	(1.) City of Galveston (2.) Park Board of Galveston	Evaluate Internal Controls for Budgeting by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.	May 2021
1 Week - Fiscal Quarter 2: 1/1/2021 thru 3/31/2021	HOT-2021-2	Revenue Monitoring	(1.) Park Board of Galveston	Perform the HOT Tax Audit Program by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability to collect the appropriate HOT Tax Due.	Rolled Over to October 2021
1 Week - Fiscal Quarter 2: 1/1/2021 thru 3/31/2021	SALES-2021-2	Revenue Monitoring	(1.) City of Galveston	Perform the Sales Tax Collections Program for Commercial Remodeling Labor by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability to collect the appropriate Sales Tax Due.	Rolled Over to October 2021

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5 Weeks - Fiscal Quarter 3: 4/1/2021 thru 6/30/2021	CMS-2021-3	Contract Monitoring System (CMS)	(1.) City of Galveston (2.) Park Board of Galveston (3.) Port of Galveston	Evaluate Step by Step Processes for three contracts by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.	July 2021
5 Weeks - Fiscal Quarter 3: 4/1/2021 thru 6/30/2021	F&CPG-2021-3	Financial & Compliance Policy Group (F&CPG)	(1.) City of Galveston (2.) Park Board of Galveston	Evaluate Financial Statement Preparation for Public Private Partnerships by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.	August 2021
1 Week - Fiscal Quarter 3: 4/1/2021 thru 6/30/2021	HOT-2021-3	Revenue Monitoring	(1.) Park Board of Galveston	Perform the HOT Tax Audit Program by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability to collect the appropriate HOT Tax Due.	Rolled Over to October 2021
1 Week - Fiscal Quarter 3: 4/1/2021 thru 6/30/2021	SALES-2021-3	Revenue Monitoring	(1.) City of Galveston	Perform the Sales Tax Collections Program for Commercial Remodeling Labor by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability to collect the appropriate Sales Tax Due.	Rolled Over to October 2021

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5 Weeks - Fiscal Quarter 4: 7/1/2021 thru 9/30/2021	CMS-2021-4	Contract Monitoring System (CMS)	(1.) City of Galveston (2.) Park Board of Galveston (3.) Port of Galveston	Evaluate Step by Step Processes for three contracts by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.	October 2021
5 Weeks - Fiscal Quarter 4: 7/1/2021 thru 9/30/2021		Financial & Compliance Policy Group (F&CPG)	(1.) City of Galveston (2.) Park Board of Galveston	Evaluate Costing and Trend Analysis by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.	November 2021
1 Week - Fiscal Quarter 4: 7/1/2021 thru 9/30/2021	HOT-2021-4	Revenue Monitoring	(1.) Park Board of Galveston	Perform the HOT Tax Audit Program by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability to collect the appropriate HOT Tax Due.	October 2021
1 Week - Fiscal Quarter 4: 7/1/2021 thru 9/30/2021	SALES-2021-4	Revenue Monitoring	(1.) City of Galveston	Perform the Sales Tax Collections Program for Commercial Remodeling Labor by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability to collect the appropriate Sales Tax Due.	October 2021

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5 Weeks - Fiscal Quarter 4: 7/1/2021 thru 9/30/2021	CMS-2021.5	Contract Monitoring System (CMS)	(1.) City of Galveston (2.) Park Board of Galveston (3.) Port of Galveston	Evaluate Step by Step Processes for Capital Projects Staff Report by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.	March 25, 2021