

**OFFICE OF THE CITY AUDITOR****AUDIT PLAN FISCAL YEAR ENDING 2021** (Amendment 1 on 1/28/2021 and Amendment 2 on 5/27/2021, Amendment 3 on July 8, 2021 all are approved by council).

<b>Estimated Time</b>	<b>Audit / Consultation Number</b>	<b>Type of Engagement</b>	<b>Unit</b>	<b>Scope</b>	<b>Report Due Date</b>
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: 6/1/2021 thru 7/3/2021	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 Nine (9) Contracts for City of Galveston Report by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability. The nine contracts are from February 2021. 1. Interamerican Motor LLC. 2. Car Parts & Equipment. 3. IEH Auto Parts. 4. Republic Parts Co. 5. Triad Marine & Industrial Supply Inc. 6. Triad Marine & Industrial Supply Inc. 7. Huntington Capital Markets. 8. Alpha Testing. 9. Angelo Grasso. (Amendment 2).	October 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 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

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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
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. (Amendment 1).	March 25, 2021
5 Weeks - Fiscal Quarter 4: 7/1/2021 thru 9/30/2021	CMS-2021.5a	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. To compare and contrast change orders and staff reports for 45th street project and submit recommendations to City Council for the design and analysis of the CMS. (Amendment 3).	October 2021
5 Weeks - Fiscal Quarter 3 & 4: 6/1/2021 thru 7/3/2021	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 One (1) Contracts for City of Galveston Report by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability. Contract is for Mardi Gras. (Amendment 2).	October 2021

