

**OFFICE OF THE CITY AUDITOR**  
**AUDIT PLAN FISCAL YEAR 2018**

Estimated Hours	Audit Number	Type of Audit	Project	Scope
<b>PLANNED FOR COMPLETION:</b>				
1000	AU2018-1	Operational	City assets under the control of the Park Board of Trustees for the City of Galveston and the Board of Trustees of the Galveston Wharves.	Aggregate and analyze all existing agreements by and between the Beach Park Board and the City. Identify any subleases and/or agreements for third parties to use or operate on or within the boundaries of City own property. Review annual operating plans and statements related to the operation of any asset under management. Analyze the authorizing language delineating the General Powers of the Galveston Wharves Utility and existing agreements by and between the Utility and the City. Identify any subleases and/or agreements for third parties to use or operate on or within the boundaries delineated in Article VII of the Charter. Review annual operating plans and statements related to the operation of any asset under management. Assess the condition of real assets and property.
750	AU2018-2	Operational	Fire Department.	Evaluate the False Alarm collections by comparing to best practices including key processes, key risks, key controls, documentation, monitoring, and ensuring transparency and accountability.
750	AU2018-3	Operational	Police Department.	Evaluate the Equipment and Inventory tracking system by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.
750	AU2018-4	Operational	Human Resources Department.	Evaluate the Payroll process by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.
750	AU2018-5	Operational	Public Works Department.	Evaluate the Sanitation Department by comparing to best practices including key processes, key risks, key controls, documentation, monitoring and ensuring transparency and accountability.

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750	HOT2018	Revenue Monitoring	Revenue Monitoring Hotel Occupancy Tax.	Determine if the City is receiving all Hot Tax Revenues to which it is entitled (Note: this includes the monitoring of multiple audits at the Park Board).
400	PEER2018	Peer Review	Peer Review Preparation	The Governmental Accountability Audit and Internal Control Act (The Internal Control Act) requires agencies to operate in accordance with generally accepted professional standards for internal auditing. In order to be in compliance with the Standards for the Professional Practice of Internal Auditing (Standards) adopted by the Institute of Internal Auditors (IIA), agency internal audit units in existence as of January 2002 must have an external quality assessment (QA) completed by January 1, 2007. Thereafter, such external assessments should be conducted at least once every five years.
750	SAL2018	Revenue Monitoring	Sales Tax Compliance Program	Determine if the City is receiving all Sales Tax Revenues to which it is entitled (Note: this includes meetings with the Texas State Comptroller).

We wanted to make the City Council aware that Deputy City Manager, Dan Buckley, discovered during the current fiscal year that the Civilian Pension Plan states that the City Auditor will review the plan. However, the City Charter and Code does not state this. I had no access to this information until Mr. Buckley discovered it. A review of the Civilian Plan has never been done by previous City Auditors. I have not included a review of the Civilian Pension Plan in the 2018 Audit Plan. However, if Council feels it necessary I will do so. The Civilian Pension plan is audited annually by Whitley Penn. Regards Glenn Bulgherini. *Per Council Meeting on 8/24/2017 the City Auditor does not need to audit the Civilian Pension Plan.*