

City Auditor
Proposed FY 2025/26 Audit Plan

Project Type	Planned Audit Topics	Preliminary Objective	Audit Area
Annual Audit (Contracted)	FY 2024/25 External Financial/Compliance Audit	The annual financial audits include the City's Comprehensive Annual Financial Report; federally required Single Audit; state-required reports (Annual Expenditure Limitation Report, Highway User Revenue Fund (HURF) compliance); and the Municipal Property Corporation and Community Facilities Districts annual financial reports.	City Treasurer's Office, Accounting, Finance, Budget (External Audit)
New Audit	Fleet Maintenance	Evaluate the effectiveness and efficiency of fleet vehicle maintenance practices.	Fleet Management
New Audit	Technology Asset Management	Evaluate controls over information technology (physical) asset management, throughout the asset's life cycle. May include review of internal service rates for PC Replacement.	Information Technology, Budget
New Audit	Recruitment and Hiring Practices	Review recruitment, hiring and onboard processes for effectiveness and compliance with applicable policies and regulations.	Human Resources
New Audit (Contracted)	Selected Information Technology Audit	Using services of a contracted specialist, evaluate a selected information system, operational area, or contract.	Information Technology, selected department
Annual Audit	E-Verify Compliance	For selected City contractors, confirm they are using the federal E-Verify program as required by state law. The City is required by state law to check its contractor compliance.	Purchasing, citywide
New Audit	Facility Projects Management	To evaluate the effectiveness of processes and controls over the management of city facility projects.	Facilities Management
New Audit	Selected Financial Controls	Review the effectiveness of selected financial controls. The specific controls to be audited will be determined after initial assessment and coordination with the external financial auditors.	City Treasurer's Office, Accounting
Carryforward	Procurement of Construction Services	Evaluate controls over and effectiveness of procurement processes for construction services.	Purchasing, Trans & Infrastructure
Carryforward	Fire Department Staffing and Succession Planning	Review the effectiveness of the Fire Department's succession planning, including staffing, recruitment, and training strategies.	Fire Department

Contingency Audits:			
Contingency/ Alternate	Cash Handling Controls	Review cash handling processes and controls for effectiveness and compliance with related Administrative Regulations.	Citywide departments, Accounting
TBD	Potential SUSD Audit		SUSD
Annual Reports and Other Projects:			
Annual report of ongoing work	Annual Report on Follow-up on Status of Audit Recommendations	Review, assess and report on the status of management's corrective actions taken in response to prior audit recommendations. This review, implemented in late 2009, is now required by City Code.	various
Annual report of ongoing work	Annual Report on City Auditor's Integrity Line	Investigate tips that are received related to potential fraud, waste or abuse of City resources and annually report on the results.	various
Nonaudit	City Court IT Network Scan Verification	Validate the accuracy of the summarized results of the Court IT network scan for submission to the Administrative Office of the Courts.	
Annual project	Annual Audit Risk Assessment	Updates to the audit risk assessment model for recent organizational and reporting changes.	
As needed	Special Requests		
Sunset Reviews Scheduled for FY 2025/26			
Sunset Review	Human Services Commission	Aug 2025	
Sunset Review	Judicial Appointments Advisory Board	Aug 2025	
Sunset Review	Transportation Commission	Oct 2025	
Sunset Review	Paths & Trails Subcommittee	Oct 2025	
Sunset Review	Airport Advisory Commission	Jan 2026	
Sunset Review	Veterans Advisory Commission	Apr 2026	
Sunset Review	Tourism Development Commission	Apr 2026	

Planned audits slightly exceed anticipated capacity to provide scheduling flexibility. Contingency audits may be substituted if a planned audit cannot be completed due to timing or other limitations.

The Annual Audit Plan is subject to change based on new and emerging risks, special requests, or investigations.