



**CITY OF SURPRISE
Audit Committee
16000 N. Civic Center Plaza
Surprise, AZ 85374**

Wednesday, August 6, 2025 @ 4:15 PM
Conference Room CH 1F N1 – 150 Lobby

- A. Call To Order
- B. Roll Call
- C. Pledge of Allegiance
- D. Current Events and Reports
- E. Staff Reports
- F. City Audit Committee Agenda

CALL TO THE PUBLIC:

INSTRUCTIONS: In order to address the Board\Commission, you will need to fill out a Call to the Public Form available at the front counter, and then turn it in to the Secretary before the meeting begins.

Note: A.R.S. 38-431.01(H) - During this time members of the public may address the Board\Commission only on issues within the jurisdiction of the Board\Commission which are not an item on the agenda. At the conclusion of the open call, the Board\Commission may respond to criticism, may ask staff to review the matter or may ask that the matter be put on a future agenda. No discussion or action shall take place on any item raised.

CONSENT AGENDA:

REGULAR AGENDA ITEM - NON-PUBLIC HEARING:

- 1. Citywide Consideration and action pertaining to the April 9, 2025, City Audit Committee meeting minutes. City Auditor
- 2. Citywide Presentation, discussion, and possible action pertaining to the Special Events and Facility Rentals Audit Report. City Auditor
- 3. Citywide Presentation, discussion, and possible action pertaining to the FY2025-2026 Annual Audit Plan. City Auditor
- G. Other Business and Future Agenda Items
- H. Adjournment

KRISTI PASSARELLI, CITY CLERK

POSTED: Monday, August 4th, 2025 @ 1:15 PM

SPECIAL NOTE: PERSONS WITH SPECIAL ACCESSIBILITY NEEDS, INCLUDING LARGE PRINT MATERIALS OR INTERPRETER, SHOULD CONTACT THE CITY CLERK’S OFFICE @ 623.222.1200 OR CLERK@SURPRISEAZ.GOV, BY NO LATER THAN 24 HOURS IN ADVANCE OF THE REGULAR SCHEDULED MEETING TIME.



**CITY OF SURPRISE
Audit Committee**

Council Meeting Date: August 6, 2025
Submitting Department: City Auditor
Staff Recommendations:

Contact Person:
District: Citywide

Consent: No Regular: No Public Hearing: No Report/Discussion: No

Agenda Wording:

Consideration and action pertaining to the April 9, 2025, City Audit Committee meeting minutes.

Motion:

I move to approve the minutes of the April 9, 2025, City Audit Committee meeting.

Background:

This item has been placed on the agenda to discuss the results of work performed as part of the FY 2024-2025 Annual Audit Plan approved by the Audit Committee at the start of the fiscal year.

Objective Analysis:

The mission of the City Audit Committee is to provide advice to the city council in respect to fulfilling its oversight responsibilities regarding the integrity of the city's annual comprehensive financial statements and to assist and advise the city auditor and city council on matters relating to the city's compliance with legal and regulatory requirements, systems of internal controls, management of citywide risk environment and the performance of internal and external auditors. This discussion and possible action will lend itself to the oversight and advisory components of the mission statement. City staff does not anticipate any negative impacts at this time.

Policy Compliant:

Sec. 2-304 (c) (6-8) of the Surprise Municipal Code directs the Audit Committee to: In coordination with the city auditor, review significant audit findings and monitor responses thereto; provide independent review and oversight of the internal and external auditor including any audits either performs, and evaluate internal and external audits for performance and compliance with accepted professional standards.

Financial Impact:

N/A

Budget Impact:

N/A

FTE Impact:

N/A

ATTACHMENTS:

1. 2025-04-09 Draft Minutes
-

CITY OF SURPRISE
Audit Committee Meeting
16000 North Civic Center Plaza
Surprise, AZ 85374
Wednesday, April 9, 2025 – 4:15 p.m.

CALL TO ORDER

Vice Chair Connie Bowers called the Audit Committee Meeting to order at 4:18 p.m. on Wednesday, April 9, 2025, at Surprise City Hall, Lobby Conference Room N1-150, 16000 North Civic Center Plaza Surprise, Arizona 85374.

ROLL CALL

Chair Tatiana Young (absent), Vice Chair Connie Bowers, Councilmember Chris Judd, Councilmember Earle Greenberg (Virtual Attendance), Committee Member Heavenly Clegg (absent), Deputy City Manager/CFO Andrea Davis (arrived at 4:23 p.m.), and Parks and Recreation Director Holly Osborn.

PLEDGE OF ALLEGIANCE

CURRENT EVENTS AND REPORTS

None.

STAFF REPORTS

None.

STAFF PRESENT

City Auditor Carol Holley, Internal Auditor Angela Hanson, Internal Auditor Sr. Melissa Moreno, Assistant Director of Finance Erick Martin, and Director of Community Development Lloyd Abrams.

CALL TO THE PUBLIC

None.

REGULAR AGENDA ITEM

1. **Consideration and action pertaining to the January 22, 2025, Audit Committee meeting minutes.**

Vice Chair Bowers moved to approve the January 22, 2025, Audit Committee meeting minutes. Councilmember Judd seconded. Motion approved 3-0.

2. **Consideration and action pertaining to the March 2025 Association of Local Government Auditors (ALGA) Peer Review Report.**

Carol Holley provided a brief history of the past two ALGA Peer Review reports.

ALGA Peer Review Lead Keith Piper, CIA, City of Virginia Beach presented the findings of the 2025 ALGA Peer Review. The City Auditor Department earned a "Pass" rating. A verbal comment was made regarding one missing Independence Statement. The ALGA team verbally confirmed that no independence impairment was present at the time of the audit and that the missing documentation was an isolated incident.

Councilmember Judd moved to approve and distribute the 2025 ALGA Peer Review Report, Councilmember Greenberg seconded. Motion approved 3-0.

3. Presentation, discussion, and possible action pertaining to the Permit and Development Revenue Audit Report.

Melissa Moreno presented the Permit and Development Revenue Audit Report to the Audit Committee. Three opportunities for improvement were identified.

A brief discussion perused related to system access.

Councilmember Judd moved to approve and distribute the Permit and Development Revenue Audit Report, Vice Chair Bowes seconded. Motion approved 3-0.

OTHER BUSINESS AND FUTURE AGENDA ITEMS

The next Audit Committee Meeting will be held on **August 6, 2025**, at 4:15 p.m.

EXECUTIVE SESSION

ADJOURNMENT

Vice Chair Bowers moved to adjourn the meeting, and Councilmember Judd seconded. Motion carried 3-0. The meeting was adjourned at 4:45 p.m.

ATTEST:

Connie Bowers, Vice Chair

Carol Holley, Staff Liaison

CERTIFICATION:

I, Kristi Passarelli, City Clerk for the City of Surprise, Maricopa County, Arizona, do hereby verify that these are the true and correct minutes of the Audit Committee Meeting of **Wednesday, January 22, 2025**.

Kristi Passarelli, City Clerk, CERA



**CITY OF SURPRISE
Audit Committee**

Council Meeting Date: August 6, 2025
Submitting Department: City Auditor
Staff Recommendations:

Contact Person:
District: Citywide

Consent: No Regular: No Public Hearing: No Report/Discussion: No

Agenda Wording:

Presentation, discussion, and possible action pertaining to the Special Events and Facility Rentals Audit Report.

Motion:

I move to approve and distribute the Special Events and Facility Rentals Audit report.

Background:

This item has been placed on the agenda to discuss the results of work performed as part of the FY 2024-2025 Annual Audit Plan approved by the Audit Committee at the start of the fiscal year.

Objective Analysis:

The mission of the City Audit Committee is to provide advice to city council in respect to fulfilling its oversight responsibilities regarding the integrity of the city's annual comprehensive financial statements and to assist and advise the internal auditor and city council on matters relating to the city's compliance with legal and regulatory requirements, systems of internal controls, management of citywide risk environment and the performance of internal and external auditors. This discussion and possible action will lend itself to the oversight and advisory components of the mission statement.

Policy Compliant:

Sec. 2-304 (c) (6-8) of the Surprise Municipal Code directs the Audit Committee to: In coordination with the internal auditor, review significant audit findings and monitor responses thereto; provide independent review and oversight of the internal and external auditor including any audits either performs; and evaluate internal and external audits for performance and compliance with accepted professional standards.

Financial Impact:

This item relates to work performed as part of the FY 2024-2025 Annual Audit Plan approved by the Audit Committee with the objective of identifying opportunities to minimize operational and financial risk to City assets.

Budget Impact:

There is no budget impact associated with this item.

FTE Impact:

There is no FTE impact associated with this item.

ATTACHMENTS:

1. Final Secured Special Events and Facility Rentals Audit Report
-



S U R P R I S E

A R I Z O N A

**Special Events and Facility
Rentals Audit Report**

May 29, 2025

Angela Hanson, Internal Auditor

Melissa Moreno, Internal Auditor Sr.

City Auditor Department

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Executive Summary

As part of the City Auditor Department’s (CAD) Fiscal Year (FY) 2025 Annual Audit Plan, an audit of the City of Surprise (City) special events and facility rentals for July 1, 2023, through June 30, 2024, was performed. The purpose of the audit was to determine whether special events and facility revenue were accurately recorded and processed effectively and efficiently in compliance with city policies, procedures, and municipal code.

Overall, auditors found some areas of improvement related to special event and facility rental revenue for FY2024. Auditors sampled seven of 14 special events, and 58 of 2038 facility rentals identified with the Parks and Recreation Department. In addition, auditors sampled eight out of 16 facility rentals and special events identified with the Sports and Tourism Department. Auditors found that deposits were being made in a timely manner, both departments used benchmarking to determine appropriate fees to set, and physical safeguards for cash and cash equivalents appear sufficient. However, auditors found that the Parks and Recreation Department did not retain complete documentation, and the Sports and Tourism Department did not collect all facility use revenue it was owed.

Parks and Recreation and Sports and Tourism have areas of achievement and opportunities for improvement

- ✓ Ensuring deposits are timely.
- ✓ Benchmarking when setting fees.
- ✓ Applying physical safeguards for cash.
- ✗ Maintaining proper record retention.
- ✗ Collecting all revenue.

✓ Area of achievement ✗ Area of improvement

As a result, this report documents opportunities for improvement and makes recommendations to the respective departments to ensure documentation is retained and to improve the revenue collection process.

Observations Summary and Risk Rating

Audit observations have been assigned a qualitative assessment of high, moderate, or low priority based on the need for action or correction. Refer to the rating definitions in Appendix B.

1. Some Parks and Recreation Department records were not retained according to the Arizona General Retention Schedule.
2. Revenue for one facility rental was not fully collected by the Sports and Tourism Department.



Moderate Risk - Observation

1. Some Parks and Recreation Department records were not retained according to the Arizona General Retention Schedule.

According to the Arizona General Retention Schedule created by the Arizona State Library, Archives, and Public Records¹, financial records must be retained for three years after the fiscal year in which it was created or received.

Auditors found that the Parks and Recreation Department did not maintain invoices, receipts, credit card authorization records, or cash transaction records for the transactions processed in the CivicRec system for the prior three years, including the audit period of FY2024.

The Parks and Recreation Department had recently switched from its prior system of CivicRec to ActiveNet in FY2025. During the transition from the prior system, they attempted to extract all data. However, they were only able to easily pull data if there was a default report already available in the system. Pulling detailed data from the system would require staff to export each individual transaction that took place over the years, which was not feasible according to the department staff.

Risk

Not maintaining complete documentation results in noncompliance with state law, along with potential legal consequences and reputational harm. Further, incomplete documentation makes it difficult to verify or resolve questions or disputes related to transactions from that period.

Recommendations

The Parks and Recreation Department should:

- 1A. Maintain all current documentation in accordance with the State's General Retention Schedule.

Management Response: Management concurs with the audit recommendation.

- Recommendation Completion Date: 6/18/2025

The Parks and Recreation Department acknowledges the importance of maintaining records in compliance with the Arizona General Retention Schedule and has reviewed applicable retention schedules during the audit to ensure compliance with all other documentation. During a recent transition between software vendors, we faced challenges related to storing the required level of

¹ A.R.S. §41-151.12 grants the Arizona State Library, Archives, and Public Records the authority to set records retention periods. Further, A.R.S. §41-151.14 requires cities to comply with the rules, standards, and procedures adopted by the Arizona State Library, Archives, and Public Records. Arizona State Library, Archives, and Public Records Schedule Number GS-1017, Record Series Number 10057.

documentation due to limitations with the old and new systems' architecture. Specifically, the volume and complexity of the data made it operationally difficult to retain.

- 1B. Verify that all current and future systems used to maintain documentation include an option to retain required documentation after usage of the system is terminated.

Management Response: Management concurs with the audit recommendation.

- Recommendation Completion Date: 6/18/2025

We recognize the necessity of ensuring long-term access to required documentation, even beyond the operational lifecycle of the systems used to create or manage it. Business Services has worked with IT during the selection of the current system, and will continue to work closely with IT to verify that all current and future systems include features or workflows to extract and retain necessary records upon system retirement or transition. This proactive approach will ensure that we maintain full compliance with retention requirements regardless of system changes.

2. Revenue for one facility rental was not fully collected by the Sports and Tourism Department.

According to a facility use license agreement signed by the City and a Licensee, the Licensee would have access to City facilities for games played in the fall of 2023. The fees and rates for each game and service were specified in the agreement. Full payment was required within 30 days after the end of the month in which the events took place.

However, the Licensee did not pay the City in full due to a billing error. Specifically, the total amount due was \$30,990, with a deposit of \$6,350 paid prior to the event and the remaining balance due after the event. However, after the event, the City incorrectly subtracted the deposit a second time and invoiced the Licensee \$18,290 instead of \$24,640, resulting in an underpayment of \$6,350.

Facility Use Agreement Payment Collection			
Payment Collection Sequence	Correct	Actual	
Total Amount Due	\$ 30,990	\$ 30,990	
Deposit Collected	\$ 6,350	\$ 6,350	
Balance Due	\$ 24,640	\$ 24,640	
		\$ 6,350	Deposit subtracted erroneously
Amount Collected	\$ 24,640	\$ 18,290	
	\$ -	\$ 6,350	Underpayment

Source: Munis invoice and receipt records for FY2024.

The process for invoicing facility use agreements had recently shifted during FY2024 from the Sports and Tourism Department to the Finance Department. As a result, only one invoice was created to include both deposits and final payments, making payment amounts unclear. In addition, the process did not have the Sports and Tourism Department review invoices before being sent by Finance, and the reconciliation process by the Sports and Tourism Department was not as developed as it needed to be. Although the process has been updated since FY2024 to ensure a separate invoice is issued for deposits and final payment to reduce the risk of this occurring, this was not in place at the time, and the underpayment went undetected.

Risk

Not collecting the full revenue due for facility use agreements could result in the City not obtaining the funding required to cover the costs of the events that take place and a loss of revenue.

Recommendations

The Sports and Tourism Department should:

- 2A. Review the underpayment for the facility use agreement and determine if it would be beneficial to recoup the revenue from the Licensee.

Management Response: Management concurs with the audit recommendation.

- Recommendation Completion Date: 6/20/2025

The Sports and Tourism Department reviewed the underpayment for the facility use agreement and determined it was not beneficial to recoup the revenue from the Licensee since the billing error was on the City's side and the event took place almost two years ago. The Licensee is a long-standing partner and the future revenue opportunities will be more beneficial to the City compared to the underpayment amount.

- 2B. Ensure that the reconciliation process includes comparing invoices to internal department records to make sure the full amount is being invoiced and collected.

Management Response: Management concurs with the audit recommendation.

- Recommendation Completion Date: 6/20/2025

The Sports and Tourism and Finance Departments have already changed the process for both deposits and invoicing. There will no longer be a deposit request, instead there may be a set pre-payment invoice for required Licensees based on the facility use agreement and a separate post-event invoice. The Finance Department now also notifies the Sports and Tourism Business Administrator of any invoices prior to them being sent to the Licensees for review so that the Department can compare to the internal department records before they are sent out. In addition, the Sports and Tourism Business Administrator reconciles the actual payment in MUNIS to the internal department records.

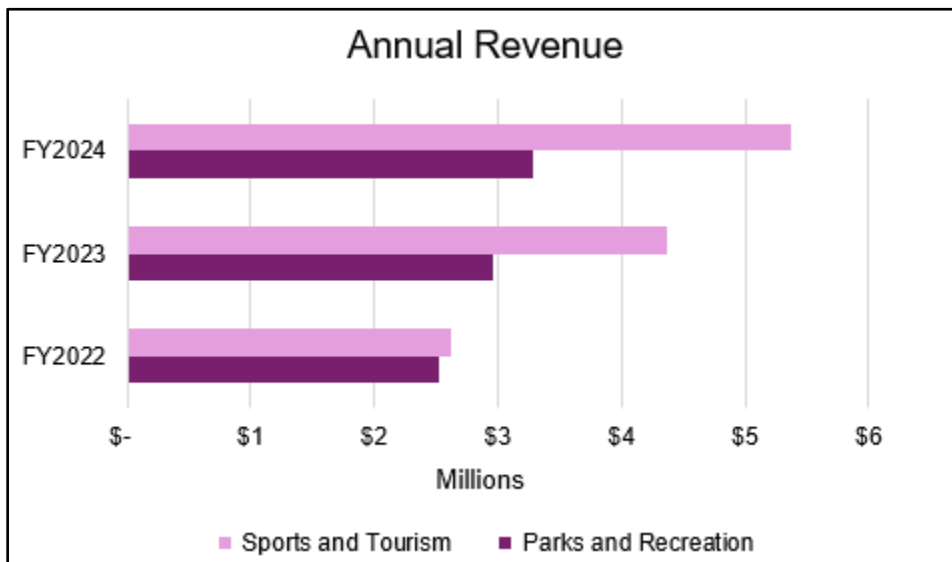
Appendices

Appendix A: Background, Objectives, Scope, and Methodology

Background

According to the FY2024 and FY2025 budget books, the Parks and Recreation Department divisions include administration and support, aquatics, park maintenance, racquet sports, special events, sports leagues, and youth services. This includes marketing, planning, and implementing community events such as the Surprise Party, Sundays in the Park, Veterans Day, Spring Eggstravaganza, and more.

The Sports and Tourism Department divisions include administration, campus, tennis and pickleball, and tourism events. They also support spring training and third-party events and tournaments.



Source: Unaudited FY2022, FY2023, and FY2024 Munis COS Revenue Summary by Department Reports

Services provided by the Sports and Tourism Department brought in an average of a little over \$4 million between FY2022 and FY2024, and the Parks and Recreation Department brought in an average of just under \$3 million. Fee schedules related to rentals and events have been developed based on benchmarking with other cities and considering the City's costs. Neither department charges for event parking, citing the overall benefit to City residents and the financial and logistical challenges associated with implementing such fees.

Objectives, Scope, and Methodology

We conducted a performance audit of Special Events and Facility Rentals pursuant to Ordinance No. 2016-26, which grants the City's internal audit program authority to conduct City internal audits. This audit focused on special events and facility rentals from July 1, 2023, to June 30, 2024.

Specifically, the CAD evaluated whether:

- Revenue from special events and facility rentals was accurately recorded, fully collected, and timely deposited.
- Processes were efficient, effective, and compliant with applicable laws, regulations, policies, and contractual agreements.
- Internal controls were effective in safeguarding revenue, preventing fraud, and ensuring proper authorization.
- Departments benchmarked other cities to minimize missed revenue opportunities.

The CAD used various methods to review the specific objectives of this audit. These methods included:

- Interviewing Parks and Recreation Department and Sports and Tourism Department staff.
- Reviewing COS and department policies, municipal code, and state statutes.
- Analyzing revenue records from facility rentals and special events from FY2024.
- Randomly and judgmentally sampling seven special events and 58 facility rentals identified with the Parks and Recreation Department, and eight facility rentals and special events identified with the Sports and Tourism Department to test compliance with COS policies.
- Reconciling facility rental and special event records with Munis.
- Comparing rates and fees charged to the City fee schedules and agreements.
- Using CaseWare IDEA data analytical software.

Appendix B: Data Reliability and Audit Observation Risk Rating

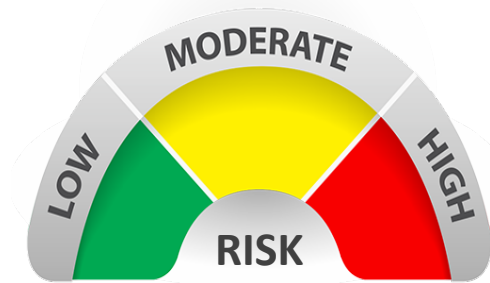
Data Reliability

The data utilized for the work performed was obtained from CivicRec and, where applicable, Munis, the City’s financial system of record. Munis data reliability is materially verified annually via the audit of the Munis financial reports and the Annual Comprehensive Financial Report (ACFR) performed by the City’s external auditor.

The CAD selected audit samples to provide sufficient evidence to support our findings and recommendations. Unless otherwise noted, the results of our testing using these samples were not intended to be projected to the entire population.

Audit Observation Risk Rating

Audit observations have been assigned a qualitative assessment of high, moderate, or low priority based on the need for action or correction:



- High – Represents an observation requiring immediate action by management to mitigate risks associated with the process being audited. High-risk observations should be implemented to mitigate current gaps in areas with a significant impact or high likelihood of loss or fraud related to City assets.

- Moderate – Represents an observation requiring timely action by management to mitigate risks associated with the process being audited.

Moderate-risk observations should be implemented to strengthen or increase efficiency in the internal control framework and mitigate the potential risk of loss to City assets.

- Low – Represents an observation for consideration by management for correction or implementation associated with the process being audited. Low-risk observations should be implemented to improve the efficiency and effectiveness of operations.

Appendix C: Audit Standards and Acknowledgments

Audit Standards

The audit was conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The scope of this audit included review and testing of the design, implementation, and operating effectiveness of key internal controls relevant to the audit's objectives. In accordance with GAGAS, the CAD verified that the audit objectives and related controls identified address the five internal control components of the COSO framework. Although some control weaknesses were identified and included in this report's Detailed Observations section, none rose individually or cumulatively to the level of a Citywide internal control deficiency.

This project was not intended or designed to be a detailed study of every relevant procedure, regulation, system, or transaction related to facility rental and special event revenue. As such, the conclusion and recommendations contained in this report may not include all areas which may need improvement.

Acknowledgments

The CAD appreciates the time City staff contributed to this review. The City Auditor would like to take this opportunity to thank the City departments and individuals involved in the Special Events and Facility Rentals Audit for their considerable cooperation and assistance, including the:

- Parks and Recreation Department,
- Sports and Tourism Department.

Surprise City Auditor Department

- **Vision**—The development of people, systems, and processes that delivers innovative and effective auditing services to the City of Surprise.
- **Mission**—To provide independent, objective, accurate, and timely auditing services that are designed to improve operations, cultivate transparency, and accountability.

For more information or to contact the City Auditor Department:
<https://surpriseaz.gov/166/City-Auditor>.



**CITY OF SURPRISE
Audit Committee**

Council Meeting Date: August 6, 2025
Submitting Department: City Auditor
Staff Recommendations:

Contact Person:
District: Citywide

Consent: No Regular: No Public Hearing: No Report/Discussion: No

Agenda Wording:

Presentation, discussion, and possible action pertaining to the FY2025-2026 Annual Audit Plan.

Motion:

I move to approve and distribute the FY2025-2026 Annual Audit Plan.

Background:

This item has been placed on the agenda to discuss work to be performed as part of the FY2025-2026 Annual Audit Plan.

Objective Analysis:

The mission of the City Audit Committee is to provide advice to the city council in respect to fulfilling its oversight responsibilities regarding the integrity of the city's annual comprehensive financial statements and to assist and advise the city auditor and city council on matters relating to the city's compliance with legal and regulatory requirements, systems of internal controls, management of citywide risk environment and the performance of internal and external auditors. This discussion and possible action will lend itself to the oversight and advisory components of the mission statement. City staff does not anticipate any negative impacts at this time.

Policy Compliant:

Sec. 2-304 (c) (6-8) of the Surprise Municipal Code directs the Audit Committee to: In coordination with the city auditor, review significant audit findings and monitor responses thereto; provide independent review and oversight of the internal and external auditor including any audits either performs, and evaluate internal and external audits for performance and compliance with accepted professional standards.

Financial Impact:

N/A - Informational only

Budget Impact:

N/A - Informational only

FTE Impact:

N/A - Informational only

ATTACHMENTS:

1. FY2025- 2026 Proposed_Annual Audit Plan 30Jul2023
-



**City Auditor Department
Proposed - Annual Audit Plan
FY2025 - 2026**

Report Name	Preliminary Objective	Audit Area	City Council Strategic Plan
Audit Engagements			
Fire-Medical Ambulance Billing Audit Report	Evaluate the accuracy and completeness of Fire-Medical ambulance billing.	Fire-Medical	Fiscal Responsibility-Strategy 4.3: Endeavour to become one of the lowest cost-per-capita cities in the state
Fire-Medical Department - Verification of Payroll Transactions	Assess whether payroll transactions are correctly calculated, reported, and documented.	Human Resources / Fire-Medical	Government Transparency – Strategy 6.2: Utilize new and improved technologies that provide high-quality data to residents.
Police Department - Verification of Payroll Transactions		Human Resources / Police	
Fleet Management Fuel Card Administration	Evaluate the internal controls, monitoring, effectiveness, and efficiency of the fuel card administration process and procedures.	Public Works / Fleet Management	Fiscal Responsibility-Strategy 4.3: Endeavour to become one of the lowest cost per capita cities in the state
Contract Review – TBD	Review a selection of City of Surprise (City) contracts to determine compliance with City procurement policies, procedures, and contract terms and conditions.	Citywide - TBD	Fiscal Responsibility-Strategy 4.3: Endeavour to become one of the lowest cost per capita cities in the state
Contract Review - TBD			
Contingency Audits			
Cash Handling Controls	Review of citywide cash handling processes and controls for compliance with City policies and procedures.	Citywide	Fiscal Responsibility-Strategy 4.1: Adopt and maintain a balanced budget
Transactional Analysis	Validate the accuracy and completeness of high-risk repetitive City transactions.	Citywide - TBD	Fiscal Responsibility-Strategy 4.1: Adopt and maintain a balanced budget
Special Request - TBD	Unplanned requests by management and or the executive team	TBD	TBD
Annual Reports and Other Projects			
Annual Audit Activity Report	Comprehensive overview of internal audit activities for the prior fiscal year.	City Auditor Department	Government Transparency – Strategy 6.1: Inform residents through a variety of engagement tools and simplified messaging
Citywide Internal Audit Risk Assessment	Update the audit risk assessment model for recent organizational and reporting changes.	Citywide	Government Transparency – Strategy 6.2: Utilize new and improved technologies that provide high-quality data to residents.
Annual Audit Plan	Risk-based planning and development of audit activity for the next fiscal year	Citywide	Government Transparency – Strategy 6.1: Inform residents through a variety of engagement tools and simplified messaging



**City Auditor Department
Proposed - Annual Audit Plan
FY2025 - 2026**

Audit Recommendations Status Report	Report on the status of management action plans related to prior audit recommendations.	Citywide	Government Transparency – Strategy 6.1: Inform residents through a variety of engagement tools and simplified messaging
Quality Management System Review	Verify and create controls to ensure auditor workpapers comply with audit standards.	Citywide	Government Transparency – Strategy 6.2: Utilize new and improved technologies that provide high-quality data to residents