

City Auditor  
Proposed FY 2025/26 Audit Plan

Project Type	Planned Audit Topics	Preliminary Objectives	Audit Area
Annual Audit	<b>FY 2024/25 External Financial/Compliance Audit (Contracted)</b>	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	<b>Fleet Maintenance</b>	Evaluate the effectiveness and efficiency of fleet vehicle maintenance practices.	Fleet Management
New Audit	<b>Technology Asset Management</b>	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
New Audit	<b>Recruitment and Hiring Practices</b>	Review recruitment, hiring and onboard processes for effectiveness and compliance with applicable policies and regulations.	Human Resources
New Audit	<b>Selected Information Technology Audit (Contracted)</b>	Using services of a contracted specialist, evaluate a selected information system, operational area, or contract.	Information Technology, selected department
Annual Audit	<b>E-Verify Compliance</b>	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	<b>Facility Projects Management</b>	To evaluate the effectiveness of processes and controls over the management of city facility projects.	Facilities Management
New Audit	<b>Selected Financial Controls</b>	Review the effectiveness of selected financial controls. The specific controls to be audited will be determined after initial risk assessment and coordination with the external financial auditors.	City Treasurer's Office, Accounting
Carryforward	<b>Procurement of Construction Services</b>	Evaluate controls over and effectiveness of procurement processes for construction services.	Purchasing, Trans & Infrastructure
Carryforward	<b>Fire Department Staffing and Succession Planning</b>	Review the effectiveness of the Fire Department's succession planning, including staffing, recruitment, and training strategies.	Fire Department

Contingency Audits:			
Contingency/ Alternate	<b>Cash Handling Controls</b>	Review cash handling processes and controls for effectiveness and compliance with related Administrative Regulations.	Citywide departments, Accounting
TBD	<b>Potential SUSD Audit</b>		SUSD
Annual Reports and Other Projects:			
Annual report of ongoing follow-ups	<b>Annual Report of Follow-ups on Status of Audit Recommendations</b>	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	<b>Annual Report on City Auditor's Integrity Line</b>	Investigate tips that are received related to potential fraud, waste or abuse of City resources and annually report on the results.	various
Nonaudit	<b>City Court IT Network Scan Verification</b>	Validate the accuracy of the summarized results of the Court IT network scan for submission to the Administrative Office of the Courts.	Information Technology, City Court
Annual project	<b>Annual Audit Risk Assessment</b>	Updates to the audit risk assessment model for recent organizational and reporting changes.	
As needed	<b>Special Requests</b>		
Sunset Reviews Scheduled for FY 2025/26			
Sunset Review	<b>Human Services Commission</b>	Aug 2025	
Sunset Review	<b>Judicial Appointments Advisory Board</b>	Aug 2025	
Sunset Review	<b>Transportation Commission</b>	Oct 2025	
Sunset Review	<b>Paths &amp; Trails Subcommittee</b>	Oct 2025	
Sunset Review	<b>Airport Advisory Commission</b>	Jan 2026	
Sunset Review	<b>Veterans Advisory Commission</b>	Apr 2026	
Sunset Review	<b>Tourism Development Commission</b>	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.***