



City Manager's Office

MEMORANDUM

DATE: 07/12/23

TO: Mayor and City Council

THROUGH: Doug Thornley, City Manager Approved Electronically

FROM: Emily E. Kidd, CIA, CFE, CGAP, Internal Auditor

SUBJECT: Annual Internal Audit Plan

Internal Audit conducts annual risk assessments of City departments, activities, and processes to aid in the development of the audit plan. Input was requested from management, the Financial Advisory Board (acting audit committee), and City Council and was considered during the plan development as required by *IIA Standard No. 2010*. Note the following performance audits are planned for Fiscal Year 2023/24:

- 24-01 Donations - Council and Boards
- 24-02 Take-Home Vehicles
- 24-03 Fire Inspections & Fees
- 24-04 Marijuana Gross Revenue Reporting

The performance audits above are to be completed by in-house resources within the City's Internal Audit Division. An additional, external audit has been budgeted for FY 23/24 and will be conducted by a contracted professional service provider and managed by Internal Audit for the following City program:

- 2024-01E External Audit - Franchise Fees (next utility in rotation TBD)