



City Manager's Office

MEMORANDUM

DATE: July 10, 2024

TO: Mayor and City Council

THROUGH: Jackie Bryant, Interim City Manager **Approved Electronically**

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

SUBJECT: **Annual Internal Audit Plan**

The Internal Audit Division conducts annual risk assessments of City departments, activities, and programs to aid in the development of the audit plan. Input was requested from City management, the Financial Advisory Board (Acting Audit Committee), and City Council and was considered during the plan development as required by *The International Institute of Internal Auditors Standard No. 2010*. The following audits are planned for Fiscal Year 2024/25:

Performance Audits

- 25-01 Parking Ticket Payment Plan & Tow Release
- 25-02 Donations – Council and Boards
- 25-03 Parks & Recreation Cash Handling
- 25-04 Citywide Payment Processing

Special Projects

- False Alarm Program
- Travel Expense Reports – Error Metrics
- Hotline Program

The audits above are to be completed by in-house resources within the City's Internal Audit Division. An additional, external audit may be initiated in FY 24/25 and would be conducted by a contracted professional service provider and managed by the IA Division for the following City program:

2025-01E External Audit – Franchise Fees