



**Budget, Governance, and Intergovernmental Relations Council
Committee Meeting Summary**

**Monday, October 6, 2025
CH-14 at 2:00 pm**

COMMITTEE AGENDA TOPIC

Agenda Overview

- I. Fiscal Year 2025 Internal Audit report and FY 2026 – 2027 Audit Plan
- II. Policy Referral: Legislation on Quality of Life/Public Safety Issues
- III. Policy Referral: Financial Stewardship – Requirements for Grantees

COMMITTEE INFORMATION

Committee Members Present: Dimple Ajmera (chair), Lawana Mayfield, Tiawana Brown and James Mitchell were present; Edwin Peacock was absent.

Staff Resources: Shawn Heath, City Manager's Office
Marie Harris, Strategy and Budget

DISCUSSION HIGHLIGHTS

Chair Dimple Ajmera called the meeting to order and asked committee members and attendees to introduce themselves.

Fiscal Year 2025 Internal Audit report and FY 2026 – 2027 Audit Plan

Tina Adams, City Internal Auditor, presented the Internal Audit Department's Fiscal Year (FY) 2025 Internal Audit Annual Report and the two-year FY 2026 – FY2027 Audit Plan. Ms. Adams outlined the department's role in providing independent assurance and evaluating organizational processes primarily through performance audits conducted under Government Accountability Office Yellow Book standards. The presentation highlighted completed and ongoing FY 2025 audits, including 16 completed projects and several still in progress, with recent issuance of the IT Cybersecurity Audit and additional reports expected soon. The department also noted that its required three year peer review is currently underway, with external reviewers assessing audit quality and processes.

Risk assessment meetings held with all departments informed the selection of nine to twelve planned audits, spanning multiple operational areas:

Performance Audits

- Aviation – Parking Revenue
- CATS – Revenue Control

- Charlotte Water – Laboratory Services
- General Services – Fuelman
- Finance – ERP Testing
- Housing and Neighborhood Services – Code Enforcement
- I&T – Cybersecurity
- Procurement
- Solid Waste Services – Recycling Contract

In addition, the annual audit plan includes periodic reviews of the CMPD Vice Imprest Fund to support fund replenishment and ensure proper oversight, and other audits may be added as time permits.

The department also reported on its oversight of the employee hotline, which supports organizational integrity and workplace accountability. In FY 2025, the hotline received 10 calls; nine were human resources-related and were referred directly to HR. One remaining call resulted in a substantiated allegation, leading to an investigation and corrective action. The Internal Audit Department discussed the Recommendation Status Dashboard noting that several actioned and past-due audit recommendations items are being addressed. Many of the actioned items are related to the implementation of Workday and increased use of online systems. During the discussion, council members asked about audit coverage of several departments, including General Services, Procurement, and Economic Development. Staff explained that a follow-up review related to a prior CBI audit has been completed and is in the final stages of checking and response review, with release expected soon. The follow-up focused on implementation of prior recommendations and subcontracting spending goals, and no major deficiencies were identified.

Council members asked whether FY 2025 audits were on schedule, and staff noted that while 16 projects were completed and several remain in progress, overall progress is consistent with prior years despite resource shifts to address investigations. Council members also requested clearer budget transparency in future audit reports, particularly regarding CMPD Vice Imprest Fund reimbursements, and were assured that detailed budget and spending information would be included. Staff reiterated that audit findings and recommendations are documented in issued reports and tracked through an internal dashboard and agreed to provide additional follow-up information in future council packets.

Policy Referral: Legislation on Quality of Life/Public Safety Issues

Sarah Hazel with the City Manager's Office led a discussion to initiate early conversations on public safety and quality of life priorities to inform the City Council's 2026 legislative agenda. Staff reviewed the charge in the referral, emphasizing the need to understand existing partnerships, assess whether additional legislative support is needed, and develop recommendations related to community safety and quality of life. The presentation provided context from prior agendas, highlighting recent legislative successes aligned with council priorities, including a state law supporting law enforcement retention and additional state funding for Mecklenburg County courts. Federal advocacy efforts related to community violence prevention, disaster preparedness, and airport security were also discussed, though progress is currently affected by federal conditions. Staff also reviewed the legislative timeline and noted that this early engagement was intended to gather committee feedback to help shape upcoming state and federal agendas.

The committee discussed its charge to identify legislative tools and partnerships needed to strengthen public safety and quality of life, emphasizing a broader, systems-based approach that extends beyond

policing to include courts, mental health services, workforce development, housing, and juvenile justice. Members highlighted capacity challenges across the criminal justice system, including officer recruitment and retention, understaffed prosecutors and courts, mental health gaps, magistrate qualifications, and the lack of a local juvenile detention facility. There was consensus that public safety is a shared responsibility requiring strong state and county partnerships, and members supported developing a clear “public safety ecosystem” framework to clarify roles and improve public understanding. The committee also agreed to pursue a joint public safety summit with county, judicial, nonprofit, and community partners to align priorities and develop coordinated legislative advocacy.

Policy Referral: Financial Stewardship – Requirements for Grantees

Finally, the committee discussed a new referral from the mayor on financial stewardship, directing staff to inventory nonprofit grantmaking across departments and explore a standardized, citywide policy for eligibility, compliance, and reporting, building on the success of the Financial Partners Program. Staff confirmed they are actively working on this item and will present updates at a future meeting.

Meeting adjourned at 3:05 p.m.