

Annual Audit Plan

FY2025-26

**BUDGET, GOVERNANCE, AND INTERGOVERNMENTAL
RELATIONS COMMITTEE**

Overview



Internal Audit Function



FY2024 Audits
(completed and in
progress)



FY2025 – FY2026
Planned Audits



Other Commitments

Internal Audit Department



❖ WHAT WE DO

- ✓ Provide reasonable assurance that the City has effective internal controls.
- ✓ Assist management in evaluating City operations.

❖ HOW WE DO IT

Performance Audits

- ✓ *Internal Controls*
- ✓ *Fraud*
- ✓ *Equity*

Agreed-upon Procedures

Investigations

❖ WHY WE DO IT

- Promote transparency/build confidence
- Introduce new knowledge, perspectives, tools, and approaches
- Help solve operational problems
- Provide independent feedback
- Recognize achievement and identify opportunities

FY 2024 Audits

▶ 9 Reports Issued

▶ 11 Audits in Progress

Issued Since June 30, 2024

- *CMPD - Police Recruiting*
- *CDOT - Vision Zero*
- *Citywide Management of Small Tools and Expendable Equipment*
- *I&T - Cybersecurity Program Assessment*

Remaining FY 2024

- *Aviation – Concessions: Off-site Parking Agreements*
- *CATS - Leases*
- *Charlotte Fire - Permits, Inspections, and Plan Reviews*
- *Charlotte Water – Design Build Follow-Up*
- *Charlotte Water - New Services*
- *CMPD - Criminal Investigations Communications*
- *Finance Risk Management - Safety and Occupational Health*

FY 2025 - 2026 Planned Audits

► Performance Audits

- CATS – Transit Operations
- CMPD – Animal Control
- I&T – Cybersecurity
- Citywide Usage of Automated Vehicle Location (AVL) Technology
- Planning – Green Area Guideline
- Housing and Neighborhood Services – 311 Service Requests
- Aviation – (Concessions, Contract Services, or Revenue Diversion)
- Citywide Unspecified Services Contracts

FY 2025 - 2026 Planned Audits (Cont.)

▶ Annual Audit

- Vice Imprest Fund Reimbursements

▶ Follow-up Audits

- CBI/B2Gnow
- Vision Zero

▶ Audits Under Consideration

- CATS Asset Management
- Construction
- General Services Procurement
- Human Resources – ERP Payroll Testing

Other Commitments

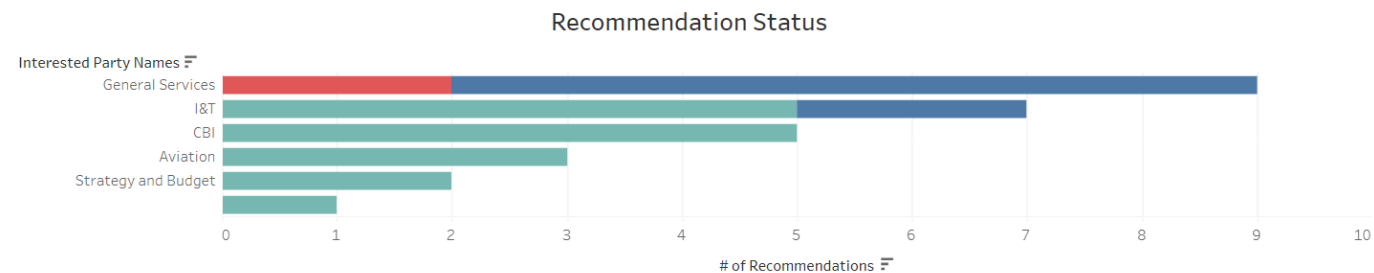
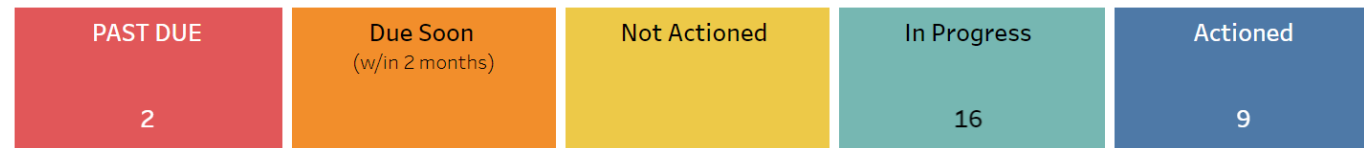
▶ Employee Hotline



▶ ERP (Workday and Workiva) Implementation



▶ Recommendation Status Report



Internal Audit Website

- ▶ **Current and previous audit plans**
- ▶ **Audit Reports**
- ▶ **Annual Report**
- ▶ **Recommendation Status Dashboard**

Questions?