

# Annual Audit Plan

**FY2026-27**

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

**OCTOBER 6, 2025**

# Overview



Internal Audit Function



FY2025 Audits  
(completed and in progress)



FY2026 – FY2027  
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 2025 Audits

## ◁ 16 Projects Completed

### 10 Audits in Progress

#### Issued Since June 30, 2025

- *I&T Cybersecurity*

### 9 Remaining FY 2025

- *CATS - Leases*
- *CATS – Transit Operations*
- *CBI/B2Gnow Follow Up*
- *Charlotte Water - New Services*
- *Citywide Usage of Automatic Vehicle Locator (AVL) Technology*
- *Animal Care and Control*
- *Housing and Neighborhood Services – Service Requests*
- *Human Resources – ERP Payroll Testing*
- *Tree Preservation Program Fees*

# FY 2026 - 2027 Planned Audits

## ◀ 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

# FY 2026 - 2027 Planned Audits (Cont.)

## ◁ Annual Audit

- Vice Imprest Fund Reimbursements

## ◁ Follow-up Audits

## ◁ Audits Under Consideration

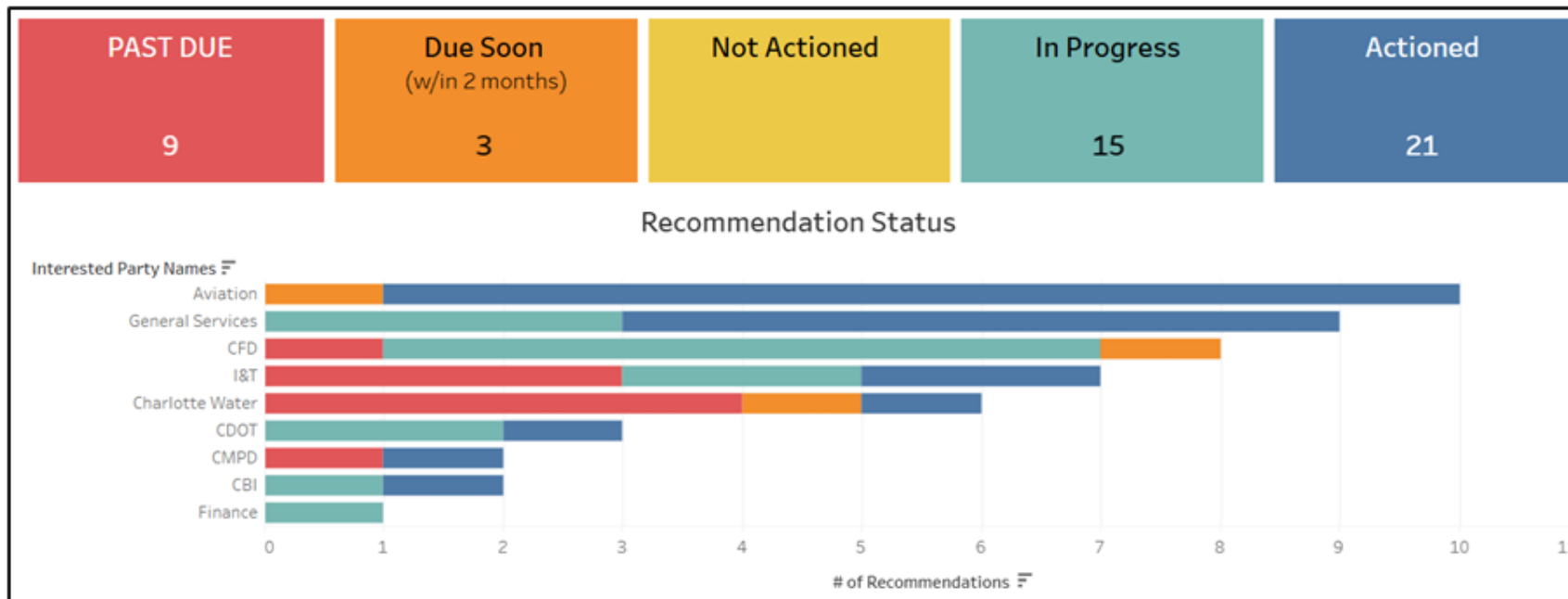
- Aviation
- CDOT – Traffic Signal Infrastructure Maintenance
- CDOT/Charlotte Water – Street & Utilities Maintenance
- Charlotte Development Center
- Construction
- Procurement - P-Card Processing

# Other Commitments

## Employee Hotline



## Recommendation Status Report



# Internal Audit Website

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



# Questions?