Annual Audit Plan

FY2024-25

BUDGET, GOVERNANCE, AND INTERGOVERNMENTAL RELATIONS COMMITTEE

NOVEMBER 7, 2022

Overview

Internal Audit Function

FY2023 Audits (completed and in progress)

FY2024 – FY2025 Planned Audits

Other Commitments

Internal Audit Department

CITY of CHARLOTTE

❖ **WHAT WE DO**

- Provide reasonable assurance that the City has effective internal controls.

- Assist management in evaluating City operations.

❖ **WHY WE DO IT**

- Promote transparency

- Build confidence

❖ **HOW WE DO IT**

- Performance Audits
  - ✓ *Internal Controls*
  - ✓ *Fraud*
  - ✓ *Equity*

- Agreed-upon Procedures

- Investigations

FY 2023 Audits

▶ **10 Reports Issued**

▶ **8 Audits in Progress**

- 4 Issued
  - *Convention Center Renovations Follow Up*
  - *General Services – Cemetery Fees*
  - *Aviation – Fixed Based Operations*
  - *User Fees*

▶ **Remaining FY 2023**

- *Storm Water – Design Build Contracts*
- *Housing and Neighborhood Services – Housing Rehabilitation Program*
- *General Services – Charlotte Business Inclusion/B2GNow*
- *CDOT – Vision Zero*

FY 2024 - 2025 Planned Audits

▶ **Performance Audits**

- Aviation – Concession Audits
- CATS – Transit Operations
- Charlotte Fire – Permits
- Charlotte Water – New Services
- Citywide Management of Small Tools and Expendable Equipment
- CMPD – Criminal Investigations Communications
- CMPD – Police Recruiting
- Finance – Risk Management
- I&T – Public Safety Technology
- I&T – Cybersecurity

FY 2024 - 2025 Planned Audits *(Cont.)*

▶ **Annual Audit**

- Vice Imprest Fund Reimbursements

▶ **Follow-up Audits**

- Charlotte Water Design-Build
- CATS Procurement

▶ **Audits Under Consideration**

- ARPA
- I&T - ERP Replacement Project
- General Services - Procurement
- Construction – to be determined based on risk assessments
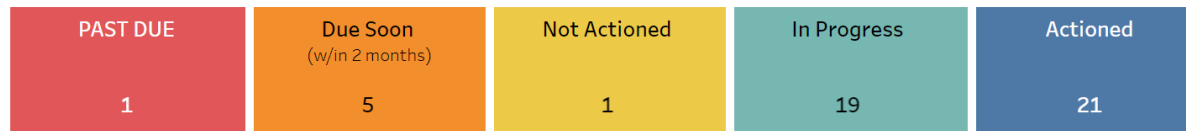- CATS Light Rail Maintenance
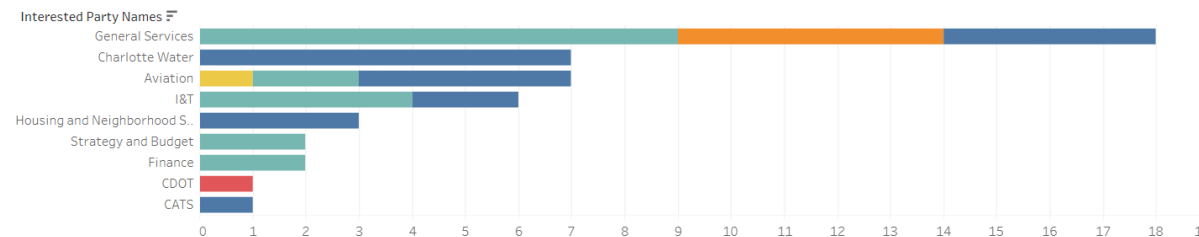
Other Commitments

▶ **Employee Hotline**

▶ **ERP (Workday and Workiva) Implementation**

▶ **Recommendation Status Report**

PAST DUE	Due Soon (w/in 2 months)	Not Actioned	In Progress	Actioned
1	5	1	19	21

Recommendation Status

Interested Party Names
- General Services
- Charlotte Water
- Aviation
- I&T
- Housing and Neighborhood S...
- Strategy and Budget
- Finance
- CDOT
- CATS

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Internal Audit Website

- ▶ Charlottenc.gov
- ▶ Current and previous audit plans
- ▶ Audit Reports
- ▶ Annual Report
- ▶ Recommendation Status Report

Questions?