



Internal Audit Program





Strategic Plan Action Item

- Evaluate need/scope for an internal auditing function

Internal Audit Program

- City Auditor
- Audit Committee



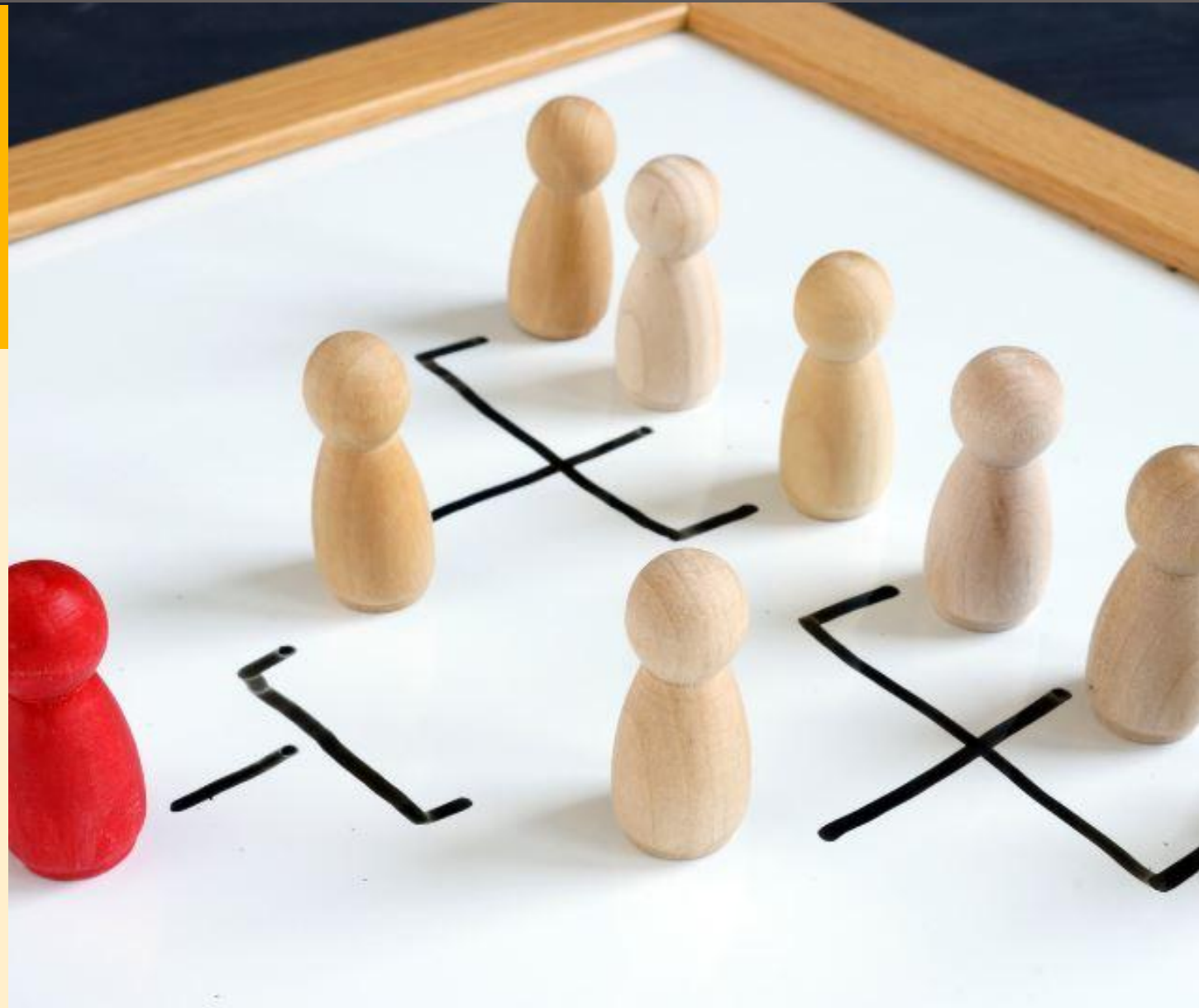


City Auditor

- Appointed by City Manager
- Government auditing standards
- Independence through reporting
- Scope

Scope of program

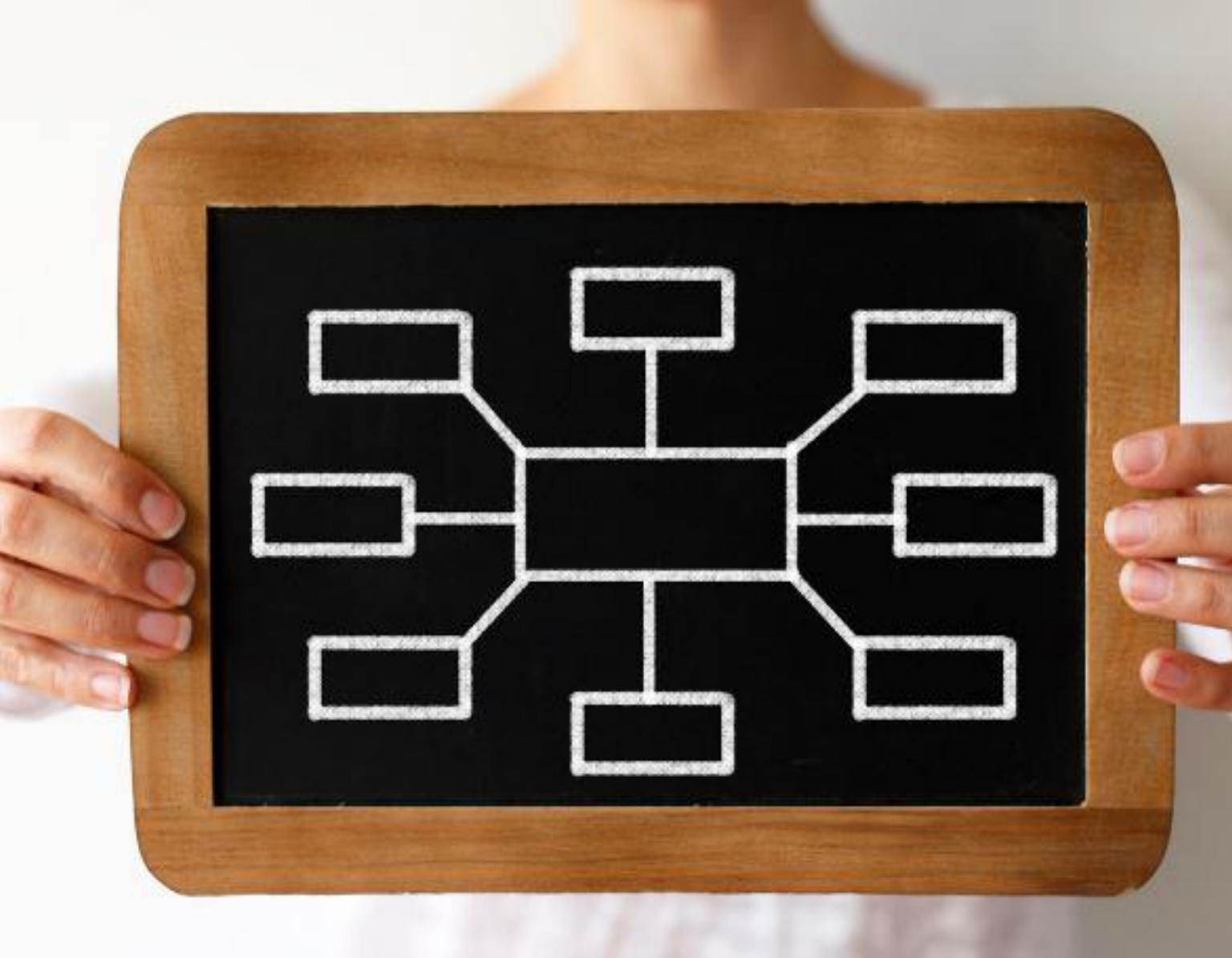
- Risks identified and managed
- Information accurate
- Rules are followed
- Efficient use of resources
- Program objectives achieved
- Continuous improvement



Audit Committee

- Replaces Audit Subcommittee
- Three Councilmembers
- Two-year terms





Audit Committee

- Review audit plan
- Ensure reports available
- Monitor corrective actions
- Report to Council
- Ensure independence and standards
- External audit functions

Other Actions

- Authorize City Auditor position
- Authorize budget amendment
 - FY2025 budget includes \$100K
 - Hire City Auditor—\$40K
 - Follow up on CIP processes—\$60K





Internal Audit Program

Approve ordinance to:

Establish the City Auditor and Audit Committee

Authorize the City Auditor position and associated budget amendments.