DECISION PACKAGE FY 2027

DEPARTMENT:	**Audit Department**	TITLE OF DECISION PACKAGE:	**Employee Incentive**
CONTACT:	**George Holland**	TYPE:	Enhancement

1.) WHAT ARE YOU PROPOSING TO DO?

The Audit Department is requesting additional funding to support the Professional Certification Incentive Pay Program approved by City Council on December 9, 2025 (File ID 25-1793). This funding will provide one-time payments to employees who obtain qualifying certifications (e.g., CIA, CFE, CISA, CPA). The current budget is insufficient to meet anticipated demand. Funding needs are variable and dependent on employee participation; based on current enrollment, three employees are pursuing the Certified Internal Auditor (CIA) certification, resulting in an estimated need of $6,000 for FY2027. While payments are one-time per certification, funding requirements are ongoing and vary annually. Any unused funds will be returned to the General Fund. This request supports staff attainment of professional certifications that strengthen technical competency and support the department's ability to perform audits in accordance with Government Auditing Standards (GAGAS) and the Global Internal Audit Standards (GIAS).

2.) WHAT SERVICES ARE AFFECTED AND HOW BY THIS DECISION?

This decision supports the department's mission by strengthening staff competency and promoting professional development. Without funding, certifications may still be pursued but without a structured incentive, which may limit advancement of technical expertise. With funding, the department reinforces a culture of continuous improvement, enhancing audit quality, effectiveness, and the department's ability to perform performance audits and related audit activities

3.) HOW DOES THIS DECISION AFFECT YOUR MISSION?

This decision supports the department's mission by encouraging professional development and strengthening staff competency. Without funding, certifications may still be pursued but without a structured incentive, potentially impacting participation levels. With funding, the department reinforces a culture of continuous improvement, enhancing audit quality and effectiveness in delivering independent assurance services.

4.) IMPACT TO PERFORMANCE METRICS:

Performance Measures help management determine how this submission will impact the programs and/or services your department provides to the community and/or City departments.

Performance Measures	**Actual FY 2024**	**Actual FY 2025**	**Estimated FY 2026**	**Estimate FY 2027 [No Change]**	**Estimate FY 2027 [With Change]**
Description of Input:					
Description of Output:					
Outcomes:					

5.) FISCAL IMPACT (linked to Fiscal Impact Detail tab):

EXPENDITURES:	Recurring:	$ -	One-Time:	$ 6,000.00	Total

6.) OTHER CONSIDERATIONS: