



AGENDA MEMORANDUM
Audit Committee Meeting of November 4, 2025

DATE: October 27, 2025

TO: Roland Barrera, Audit Committee Chair

FROM: George Holland, CIA, CISA, CCA, City Auditor
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Motion to refer the 2026 Proposed Annual Audit Plan to the City Council for approval, following review and comment

PURPOSE:

Motion to refer the 2026 Proposed Annual Audit Plan to the City Council for approval, following review and comment.

BACKGROUND:

Chapter 12½ Section 2(h)(1) of the City Code of Ordinances directs the City Auditor to submit an annual audit plan to the City Council (through the Audit Committee) for review and comment thirty days before the end of the calendar year. If the Audit Committee approves the plan, it will be presented to the City Council for approval.

In developing this plan, we sought input from the Mayor, City Council, City Manager, City leadership, and key stakeholders. The audit plan was developed by identifying areas considered to pose the highest risk to the City.

LIST OF SUPPORTING DOCUMENTS:

- 2026 Proposed Annual Audit Plan