



AGENDA MEMORANDUM

Action Item for the City Council Meeting of December 9, 2025

DATE: December 9, 2025

TO: Peter Zaroni, City Manager

FROM: George Holland, CIA, CISA, CCA, City Auditor
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Motion to approve the 2026 Annual Audit Plan

CAPTION:

Motion to approve the Annual Audit Plan for the calendar year 2026 to be implemented by the City Auditor's Office

PURPOSE:

In accordance with the Code of Ordinances, Chapter 12½, City Auditor, this request is for approval of the City Auditor's Office 2026 Annual Audit Plan.

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. The 2026 Proposed Annual Audit Plan was presented to the Audit Committee in the November 11, 2025, meeting and passed unanimously.

ALTERNATIVES:

The City Council could revise this plan by adding or removing audit projects.

FISCAL IMPACT:

N/A

FUNDING DETAIL:

N/A

RECOMMENDATION:

Staff recommends approval of the 2026 Annual Audit Plan as presented.

LIST OF SUPPORTING DOCUMENTS:

- 2026 Proposed Annual Audit Plan