



AGENDA MEMORANDUM

Action Item for the Audit Committee Meeting of May 13, 2026

DATE: April 30, 2026

TO: Roland Barrera, Audit Committee Chair

FROM: George Holland, CIA, CISA, CCA, City Auditor
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<p style="text-align: center;">Motion to Amend CY26 Audit Plan</p>

CAPTION:

Motion to Amend the CY26 Audit Plan.

PURPOSE:

To request Audit Committee, amend the CY26 Audit Plan to include A26-A5 Development Services – Permits and Licensing Audit.

BACKGROUND:

The Audit Department is requesting Audit Committee approval to amend the CY26 Audit Plan to include the Development Services – Permits and Licensing Audit (A26-A5). This amendment reflects a reassessment of risk and priorities within Development Services, including the significance of permitting and licensing activities, volume of transactions, and potential operational and compliance risks. Adding this audit will allow the Department to evaluate the effectiveness of internal controls, compliance with applicable laws and regulations, and the efficiency of processes related to permits and licensing. This update ensures the audit plan remains responsive to emerging risks and supports the City Auditor's Office in providing timely, risk-based oversight.

ALTERNATIVES:

The Audit Committee may reject all or part of this audit report as presented.

FISCAL IMPACT:

N/A

FUNDING DETAIL:
N/A

RECOMMENDATION:

Staff recommends the Audit Committee amend the CY26 Audit Plan to include A26-A5 Development Services – Permits and Licensing Audit.

LIST OF SUPPORTING DOCUMENTS:

- FY26 Updated Audit Plan