

# DECISION PACKAGE FY 2027

<b>DEPARTMENT:</b>	<b>Audit Department</b>	<b>TITLE OF DECISION PACKAGE:</b>
<b>CONTACT:</b>	<b>George Holland</b>	<b>External Quality Control Review (Peer Review)</b>
		<b>TYPE:</b> <span style="float: right;">Mandate</span>

**1.) WHAT ARE YOU PROPOSING TO DO?**

The Audit Department is requesting funding to conduct the required External Quality Control Review (Peer Review) for the period January 1, 2024 through December 31, 2026, in accordance with guidelines established by the Association of Local Government Auditors (ALGA) and Government Auditing Standards (GAGAS). External peer reviews are required every three years and are performed by independent, qualified reviewers to evaluate the department’s system of quality control and compliance with applicable professional auditing standards. Funding will support professional services, reviewer travel, and related costs necessary to complete the review and issue the required peer review opinion.

**2.) WHAT SERVICES ARE AFFECTED AND HOW BY THIS**

This decision affects the department’s audit quality assurance, compliance, and oversight functions. The External Quality Control Review evaluates compliance with Government Auditing Standards, including independence, supervision, audit documentation, evidence, reporting, and quality control processes. Funding this review ensures continued compliance with professional auditing standards and supports the department’s ability to demonstrate accountability, transparency, and adherence to recognized audit practices. Without funding, the department would be unable to complete the required external assessment, resulting in noncompliance with applicable professional standards.

**3.) HOW DOES THIS DECISION AFFECT YOUR MISSION?**

This decision supports the Audit Department’s mission to provide independent, objective assurance and oversight to improve accountability, transparency, and operational effectiveness within the City. Completion of the required External Quality Control Review provides independent validation of the department’s quality control system and helps ensure audit work is conducted in accordance with Government Auditing Standards and professional best practices. The review also reinforces public and stakeholder confidence in the integrity, independence, and quality of the department’s audit 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]
<b>Description of Input:</b>					
<b>Description of Output:</b>					
<b>Outcomes:</b>					

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

<b>EXPENDITURES:</b>	Recurring:	One-Time:	\$	5,000.00	Total
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**6.) OTHER CONSIDERATIONS:**





# Financial Impact Detail

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## Basic Information

Type:

Title:

## Fiscal Impact - Position Information

### Full-Time Positions

Position Title	# of Change	FTE	Position Base Salary	Total	Months	FY 2027	FY 2028
				-		-	-
				-		-	-
				-		-	-
				-		-	-
				-		-	-
				-		-	-
				-		-	-
				-		-	-
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>

### Part-Time Positions

Position Title	# of Change	FTE	Position Base Salary	Total	Months	FY 2027	FY 2028
				-		-	-
				-		-	-
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fiscal Impact - GL Detail**

**Personnel Costs**

Fund - Org	GL	GL Description	Cost	FY 2027		FY 2028
				One Time	Recurring	Recurring
<b>Personnel Services</b>						
	510100	Regular Salaries			-	-
	511000	FICA & Medicare	7.65%		-	-
	511000	Retirement Expenses	16.92%		-	-
	513000	Group Insurance	12,500.00		-	-
	513001	Other Employee Benefits	450.00		-	-
<b>Full-Time Subtotal</b>				\$ -	\$ -	\$ -
	510100	Regular Salaries			-	-
	511000	FICA & Medicare	7.65%		-	-
	511000	Retirement Expenses			-	-
<b>Part-Time Subtotal</b>					\$ -	\$ -
<b>Personnel Subtotal</b>				\$ -	\$ -	\$ -

**Financial Impact Detail**

**Non-Personnel**

Fund - Org	GL	GL Description	FY 2027		FY 2028
			One Time	Recurring	Recurring
<b>Operating Expenditures</b>					
1020-18-10300	50300	Professional Services	5,000		
<b>Operating Expenditures Subtotal</b>			\$ 5,000	\$ -	\$ -
<b>Leases &amp; Capital Outlay</b>					
<b>Leases &amp; Capital Outlay Subtotal</b>			\$ -	\$ -	\$ -
<b>Allocations</b>					
<b>Allocations Subtotal</b>			\$ -	\$ -	\$ -
<b>Non-Personnel Subtotal</b>			\$ 5,000	\$ -	\$ -
<b>Program Change Total</b>			\$ 5,000	\$ -	\$ -

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