

# DECISION PACKAGE FY 2027

DEPARTMENT:	<b>Audit Department</b>	TITLE OF DECISION PACKAGE: <b>Mandatory Internal Audit Quality Assessment (SAIV)</b>
CONTACT:	<b>George Holland</b>	TYPE: <span style="float: right;">Mandate</span>

<<< Select drop down to choose an option.

**1.) WHAT ARE YOU PROPOSING TO DO?**  
 The Audit Department is requesting funding to conduct a Self-Assessment with Independent Validation (SAIV) to assess alignment with the Institute of Internal Auditors' Global Internal Audit Standards ("Red Book") and identify improvement opportunities.  
 A separate external peer review through the Association of Local Government Auditors (ALGA) will be conducted every three years to satisfy Government Auditing Standards requirements (FY 2024–2026).

**2.) WHAT SERVICES ARE AFFECTED AND HOW BY THIS DECISION?**  
 The SAIV provides independent validation of conformance with the Global Internal Audit Standards and identifies opportunities to strengthen audit quality, efficiency, and effectiveness. Without funding, the department would meet minimum compliance requirements but would not have the benefit of a comprehensive assessment aligned to the new standards.

**3.) HOW DOES THIS DECISION AFFECT YOUR MISSION?**  
 This decision strengthens audit quality, accountability, and transparency.  
 The SAIV supports continuous improvement and enhances the credibility of the audit function beyond minimum compliance requirements.

**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:	\$	30,000.00	Total	\$	30,000.00
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**6.) OTHER CONSIDERATIONS:**

