



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 Refer FY27 Decision Package to City Council for Consideration and Approval</p>
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CAPTION:

Motion to refer FY27 Decision Package to City Council for consideration and approval.

PURPOSE:

To request Audit Committee support to refer the Audit Department's FY27 decision package for an Employee Incentive Program position to City Council for funding consideration.

BACKGROUND:

The Audit Department is requesting Audit Committee support to refer a decision package to City Council for funding consideration for a professional certification incentive program. The program is designed to encourage and support staff in obtaining relevant professional certifications, such as the Certified Internal Auditor (CIA), which directly enhances audit quality and technical competency.

Professional certifications strengthen the knowledge, skills, and abilities of audit staff and align with the requirements of Government Auditing Standards (GAGAS) and the Global Internal Audit Standards (GIAS), which emphasize continuing professional development and auditor competency. The program provides a one-time incentive upon successful completion of a certification, promoting professional growth while supporting the delivery of high-quality audit services.

Funding for this program is based on anticipated participation and is intended to support staff currently pursuing certifications. The program reinforces the Department's commitment to maintaining a highly qualified audit team and improving overall audit effectiveness.

ALTERNATIVES:

The Audit Committee may choose not to recommend referral of the decision package to City Council.

FISCAL IMPACT:

\$6,000

FUNDING DETAIL:

Fund: 1020

Account: 513001

ORG: 10300

RECOMMENDATION:

Staff recommends that the Audit Committee refer the FY27 decision package for the Incentive Program to City Council for consideration as part of the FY27 budget process.

LIST OF SUPPORTING DOCUMENTS:

- FY27 Decision Package – Incentive Program