CITY OF RIVIERA BEACH

TO: William Wilkins, City Manager; Audit Committee; Mayor Doug Lawson

FROM: Office of the Internal Auditor

SUBJECT: Tentative Annual Internal Audit Plan FY26-27

DATE: September 1, 2026

AWAITING CM AND MAYOR APPROVAL

Professional auditing standards require that the chief audit executive establish a risk-based plan to determine the priorities of the internal audit function, consistent with the organization's goals.

The Office of the Internal Auditor has established the **FY 2026–2027 Annual Internal Audit Plan** to ensure effective risk management, internal control evaluation, and business process optimization across municipal operations.

This audit plan was developed using a comprehensive **risk-based approach**, assessing key operational, financial, compliance, technological, and reputational risk factors across city departments. The plan reflects input from municipal executive leadership and has been formally **approved by the Audit Committee, City Manager, and Mayor**.

FY 2026–2027 Audit Engagements & Operational Scope

1. **Control Environment Assessment**
2. **Governance Controls – Business Process Improvement**
3. **HR Hiring, Onboarding, & Termination Practices – Expanded Audit**
4. **HR Benefits/Compliance Audit**
5. **HR Process – Business Process Improvement**
6. **Procurement Process – Business Process Improvement**
7. **P-Card Transaction Audit**
8. **Special Events – Audit**
9. **Capital Projects Operational & Compliance Audit**
10. **IT General Controls (ITGC) & Access Controls Review**

Other Considerations

11. **OIG Liaison**
12. **External Audit Liaison**

Estimated Hours (Independent Internal Auditor - 2,080 hours)

Audit Planning	**120**
Control Environment Assessment	**200**
Governance Controls – Business Process Improvement	**280**
HR Hiring, Onboarding, & Termination Practices – Expanded Audit	**120**
HR Benefits/Compliance Audit	**100**
HR Process – Business Process Improvement	**140**
Procurement Process – Business Process Improvement	**160**
P-Card Transaction Audit	**80**
Special Events – Audit	**160**
External Audit (IA Leverage)	**80**
OIG Liaison	**80**
Audit Committee Meetings	**80**
Professional Development	**120**
Paid Leave	**304**
Miscellaneous	**56**

Estimated Hours (Independent Contractor - Auditor – Approx. 800 hours)

ITGCs & ITACs	**640**
Additional Assistance	**160**

***The above audit plan and related hours are subject to change based on the needs of the organization.**

Deandra T. Estelle, MBA, CPA, CIA

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AWAITING CM AND MAYOR APPROVAL