

FY 2026-27 PRIMARY AUDIT PLAN

DEPARTMENT / PROJECT TITLE	PRELIMINARY SCOPE
<i>Aviation</i>	
Cash Handling (AVI)	Departmentwide review to ensure controls safeguarding cash are in place and effective.
Concessions Contract - Hudson Group (Retail)	Evaluate compliance with contract terms and adequacy of contract monitoring.
Continuous Review of CFC Revenue	Conduct continuous monitoring of the collection of Airport Rental Car Customer Facility Charges (CFCs).
Contract Audit - Fox Rent A Car	Evaluate compliance with contract terms and adequacy of contract monitoring.
Contractor Heat Mitigation Plans	Verify that contractors comply with City ordinances regarding heat mitigation plans.
CPI Adjustment Process Follow-up	Follow up on prior audit recommendations and that Aviation is monitoring Consumer Price Index (CPI) adjustments in contracts to ensure proper fees are calculated.
Cybersecurity Implementation Plan (CIP) - Aviation	Evaluate Aviation's compliance with the TSA cybersecurity assessment requirements.
Direct Charges from Finance Department	Verify that direct charges made by the Finance Department to the Aviation Fund comply with Federal Aviation Administration.

Fixed Based Operator - Cutter Sky Harbor Review general compliance with contract provisions to ensure accurate and timely reporting of revenue and fuel flowage fees.

Fleet Utilization and Disposal Evaluate compliance with City policies on fleet utilization and disposal, focusing on the return of revenue from auctioned vehicles.

Parking Revenue Controls Ensure that controls over parking revenue collection are appropriate and effective.

Part 139 Training Analysis FY27 Review training records for fixed base operator fuel handlers, firefighters, and Aviation staff to ensure files are up to date and accurate for the Federal Aviation Agency inspection.

Payroll and Leave Processing (AVI) Evaluate payroll and leave management practices.

Taxiway U CIP Soft Costs Evaluate the soft costs (non-CMAR) charged to the project to include other contractors and internal charges.

City Auditor

Audit Planning for FY 2027-28 Assist in creating the audit plan for the next fiscal year.

Quality Control Review Verify the City Auditor Department's compliance with Generally Accepted Government Auditing Standards (Yellow Book).

Citywide

Application Controls - CARES System Review the application for basic controls over data input, processing, and output controls, that ensure system reports used for decision making are accurate.

Continuous Review of Cash Perform ongoing testing of citywide cash accounts based on fluctuation analysis and other analytical methods.

Continuous Review of City Manager's Dashboard Data	Review metrics and data provided by departments to the CMO dashboard to ensure assumptions and data are accurate.
Continuous Review of Cybersecurity Events	Identify and evaluate high risk cyber security events to determine that access and/or change was authorized.
Continuous Review of Expenditures	Perform ongoing testing of expenditure transactions citywide based on fluctuation analysis and other analytical methods.
Continuous Review of Payroll	Perform ongoing testing of payroll transactions citywide based on fluctuation analysis and other analytical methods.
External Federal Single Audit - FORVIS	Manage the external auditor contract to conduct the annual Federal Single Audit of grant funds.
External Financial Audits - FORVIS	Manage the external auditor contract to conduct annual financial audits.
Follow-Up on Medium Audit Recommendations	Follow-up on audit recommendations that CAD designated as Medium Priority to confirm that the implementation was effective.
Inventory Management Controls	Evaluate the effectiveness of inventory processes to ensure that City assets are secure.
IT Governance - Oversight of AI	Assess departments' use of generative artificial intelligence and compliance with City policy governing use of AI.
Legacy Information Technology Systems	Evaluate how legacy information systems are identified, secured, supported, and strategically managed to minimize cybersecurity, operational, financial, and compliance risks.
Mobile Phone Billing	Verify that all city-issued mobile devices are actively used, appropriately assigned, and promptly deactivated when lost, stolen, or no longer needed to prevent unnecessary charges.

Unmanned Aircraft Systems	Evaluate governance of the City's unmanned aircraft systems to determine if the program ensures the security of employees, residents, and real and personal property.
PCI Compliance Support	Provide support as needed as the City uses a Qualified Security Assessor to conduct its annual PCI compliance assessment.
Purchasing Cards	Evaluate that the use of non-fuel credit cards complies with A.R. 3.10 - General Procurement Procedures and other City policies.
Stormwater Program Expenditure Review	Review Stormwater Program operating and capital expenditures to ensure accuracy and appropriateness.
Telework and Service Delivery	Assess compliance with the City's telework policy and its impact on service delivery.
Motor Vehicle Usage Follow-up	Verify compliance with the City's take-home vehicle policies.
<i>Finance</i>	
Change Management - SAP	Evaluate the SAP change management process to ensure changes are appropriately requested, prioritized, tested, and migrated to production.
Monthly Financial Report Attestation FY 2025/26	Conduct a monthly review of Finance's Monthly Financial Report. This is an Attestation with agreed upon procedures.
Vendor Master File Management	Evaluate controls that ensure the accuracy, security, and integrity of supplier data to prevent financial loss.
Year-End Review of FY 2025-26 Monthly Financial Report	Determine reasons for material changes in financial data presented in the MFR for revenue; reconcile to the ACFR.

Fire

Fire CAD Replacement System Implementation FY27

Ensure that key system controls are included in business requirements, designed for, tested, and present once the system goes live.

Fire Prevention Inspections

Determine that general and special hazard inspections are completed as required by the program.

Fire Non-Treatment and Non-Transport Policy Compliance Follow Up

Validate that the Fire Department has trained employees on the Refusal of Treatment and Transport Policy and that staff are following the policy.

Human Resources

Cancer Screening Program

Evaluate the program's effectiveness at detecting early-stage occupational cancers and accessibility to employees.

Employee Discipline

Determine if the employee discipline process is defined and followed.

Information Technology Services

IT Governance - Waiver Process

Evaluate how waivers are submitted, routed, approved, communicated back to departments, archived, and assessed for overall trends.

Network Architecture

Assess the City's network architecture design, configuration, and monitoring processes to effectively protect sensitive data, and support operational reliability.

Library

Application Controls - Integrated Library System

Review the application for basic controls over data input, processing, and output controls, including interfaces and error handling.

City Manager

Annual User Fee Review

Conduct a high-level analytical review of user fees for reasonableness and projected recovery rates.

Integrity Line Administration

Perform Integrity Line administrative tasks and provide reports and updates to the Integrity Line Committee.

Integrity Line Investigations

Perform investigations assigned to the City Auditor by the Integrity Line Committee; these investigations are smaller in nature and do not require their own project.

Office of Homeless Solutions

Homeless Solutions Program

Assess the oversight and effectiveness of the City's Strategic Plan to Address Homelessness, including how success is being measured and the reliability of the data being used.

Phoenix Convention Center

Contract Audit - Janitorial Contracts
(Allied Universal)

Evaluate compliance with contract terms and adequacy of contract monitoring.

Contract Audit - Smart City Networks

Evaluate compliance with contract terms and adequacy of contract monitoring.

Planning & Development

Building and Safety Permitting Process

Evaluate the building and safety permitting process for effectiveness and revenue collection.

Revenue Collection

Validate that the Planning and Development Department has controls to ensure revenue generated is collected.

Police

Application Controls - Milestone Camera System

Review the application for basic controls over data input, processing, and output controls, which ensure system reports used for decision making are accurate.

Light Duty Management

Evaluate controls over the Light Duty program and compliance with City and department policies.

Police Civilian Overtime Transactions

Evaluate oversight of civilian employee overtime payments and compliance with City and Police policies.

Police Court Awards

Evaluate if Court Award funds are spent based on allowable expenditures.

School Resource and School Safety Officer Program Compliance

Verify that Police monitors the School Resource and School Safety Programs to ensure officers provide the contracted services, complete required training, and comply with the agreement terms.

Parks & Recreation

Contract Audit - South Ponderosa Stables

Evaluate compliance with contract terms and adequacy of contract monitoring.

Public Transit

Contract Audit - Dial-A-Ride Services

Review for compliance with contract terms and expenditures.

Contract Audit - Sapphire Gas Solutions

Review contract monitoring and performance measures to ensure contractor compliance with contract terms.

Public Works

Contract Audit - Solid Waste Materials Recovery Facilities

Evaluate compliance with contract terms and adequacy of contract monitoring.

Retirement

COPERS Board Election Process Review

Certification of the December 2023 COPERS Board election results.

Investment Management

Validate investment processes comply with monitoring, operations, and reporting requirements.

Street Transportation

Inventory Warehouse Controls (STR)

Review warehouse inventory controls at the Streets Sign Shop.

Water Services

Contract Audit - Landscaping Services

Evaluate compliance with contract terms and adequacy of contract monitoring.

IT Asset Management - Water Process Control

Evaluate IT assets for governance, lifecycle management, linkage to IT strategic and operational plans, inventory management, fiscal reporting, and asset removal.

IT Asset Management - Technology Services Division

Evaluate IT assets (just hardware) for governance, lifecycle management, linkage to IT strategic and operational plans, inventory management, fiscal reporting, and asset removal.

Wastewater Facilities - Job Ordering Contracting Services

Evaluate compliance with contract terms and adequacy of contract monitoring.

Water Facilities Security

Validate that security protocols are being followed in high-risk areas of Water facilities.

Water Services Meter Accuracy & Billing

Evaluate the effectiveness of processes for detecting, repairing, and billing failed or blocked water meters to ensure accurate customer charges and minimize reliance on estimated billing.
