



Cover Memorandum/Staff Report

File #: 26-0082

Agenda Date: 2/3/2026

Item #: 7.E.

TO: Mayor and Commissioners
FROM: Elena Georgiev, Internal Auditor
THROUGH: Terrence R. Moore, ICMA-CM
DATE: February 3, 2026

RESOLUTION NO. 41-26. A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF DELRAY BEACH, FLORIDA, PROVIDING FOR THE CREATION OF AN AUDIT COMMITTEE AND ESTABLISHING SUCH POWERS AND DUTIES OF THE COMMITTEE; REPEALING ALL PRIOR RESOLUTIONS IN CONFLICT HEREWITH; PROVIDING AN EFFECTIVE DATE; AND FOR OTHER PURPOSES.

Recommended Action:

Motion to adopt a resolution establishing the Audit Committee and formalizing member selection, governance structure, and oversight responsibilities consistent with recognized public-sector audit practices.

Background:

The proposed resolution establishes an Audit Committee governance framework. Establishing this framework promotes transparency, accountability, and the independence of the Internal Audit function, directly supporting the City's mission of responsible stewardship of public resources and public trust. City Commission approval is required to authorize the creation of this governance structure and to formally define the Audit Committee's role in the City's overall oversight and accountability framework.

City Attorney Review:

Approved as to form and legal sufficiency.

Funding Source/Financial Impact:

There is no anticipated fiscal impact associated with the adoption of this resolution. Any administrative activities related to implementation will be absorbed within existing resources.

Timing of Request:

While not time-critical, timely adoption of this resolution will provide clarity regarding audit governance and help ensure the independence and effectiveness of the Internal Audit function.