



## Cover Memorandum/Staff Report

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**File #:** 25-1225

**Agenda Date:** 10/21/2025

**Item #:** 6.B.

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**TO:** Mayor and Commissioners  
**FROM:** Elena Georgiev, Internal Auditor  
**THROUGH:** Terrence R. Moore, ICMA-CM  
**DATE:** October 21, 2025

FISCAL YEAR 2025 - 2026 INTERNAL AUDIT PLAN

**Recommended Action:**

Motion to approve the FY 2026 Draft Internal Audit Plan.

**Background:**

The work of the Office of the Internal Auditor is conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS) and the Global Internal Audit Standards. These standards require that the Internal Auditor establish a risk-based plan, consistent with the City's goals, strategies, and risks, and that the plan is reviewed and approved by the City Commission.

**City Attorney Review:**

N/A

**Funding Source/Financial Impact:**

N/A

**Timing of Request:**

N/A