

Internal Audit Department

Presentation of 2025-2026
Annual Activity Report



Accomplishments

Project Title	Risk Rating	Amount
Long-Term Debt Service Compliance Audit	Low	\$19,349,778
External Audit Assistance FY 2026 – FY 2025 Audit of Federal and State Grants: Clean Water Grant \$4,302,809 SHIP \$1,058,657 Waste Water Treatment Facility \$846,351	Low	\$6,207,817
Payroll Audit – FY 25 selective periods/pay dates review; Regular and Overtime Pay	Moderate	\$3,338,457
Technical Assistance for City Departments	Low	\$294,069

Follow Ups

Project Title	Risk Rating	# of Findings	Findings Outstanding
Purchase Card (P-Card) Program	Moderate	4	2
Air Park Revenue-Generating Contracts	Moderate	5	2
Bank Accounts Reconciliation	Moderate	2	1
IT (Information Technology) Security – Identity and Access Management	Moderate	5	1
Utilities Billing Rates	Moderate	3	1
G O Bonds Construction Projects Audit	Moderate	4	4
Payroll Audit	Moderate	5	5

New Projects

Project Title	Amount
PPI, Inc. Pompano Casino – Revenue Reporting (2024 & 2025 revenues paid to City)	\$4,408,429
Human Resources (Personnel recruiting/hiring/onboarding – Annual Budget)	\$1,983,535
Information Technology Assets Management (Software, Hardware, and Contracts) as a precursor to Cybersecurity risk management, and related compliance requirements	N/A
Annual Risk Assessment – as the basis for the annual risk-based audit plan	N/A
Management and Commission Requests – Request(s) from Management and City Commission to look at issues/matters arising of their choice	N/A



Conclusion

We appreciate the opportunity to serve the Citizens of Pompano Beach, City Commission, City Administration, and Employees

Any Questions?

