

Internal Auditor – Annual Performance Evaluation

Evaluation Period: May 2025 – May 2026

EXECUTIVE SUMMARY

During the evaluation period, the Internal Auditor successfully fulfilled all statutory and professional responsibilities while providing significant value to the City through audit oversight, risk management consultation, regulatory compliance support, and strategic advisory services. Major accomplishments included completion and supervision of multiple audit projects, technical assistance assignments, professional development activities, support of external audit requirements, and participation in City strategic initiatives. The Internal Auditor maintained a strong commitment to accountability, transparency, and continuous improvement throughout the organization.

KEY PERFORMANCE ACCOMPLISHMENTS

1. Commission Reporting and Governance Support

Performance Highlights

- Prepared and presented the required Annual Activity Report to the City Commission.
- Maintained regular communication with the Commission regarding audit activities and departmental progress.
- Attended all Commission meetings during the review period except for two (2) meetings due to approved vacation leave.

Impact

- Ensured the Commission remained informed regarding audit activities, organizational risks, and operational improvements.
- Supported the transparency and accountability objectives of the City Commission.

2. Audit Program Management and Oversight

Performance Highlights

- Completed and/or supervised four (4) audit projects.
- Managed six (6) additional audit projects that were in progress or planned during the review period.
- Oversaw audit coverage involving approximately **\$29 million** in City operations and programs.
- Participated in follow-up reviews to monitor implementation of previously issued audit recommendations.

Impact

- Strengthened internal controls and accountability across City operations.
- Enhanced oversight of financial and operational risks.
- Promoted implementation of corrective actions and process improvements.

3. Technical Assistance and Advisory Services

Performance Highlights

- Completed thirteen (13) technical assistance assignments/reviews for City departments.
- Provided support involving approximately **\$294,069** in departmental operations and projects.
- Offered ongoing consultation to department directors and staff on operational concerns, internal controls, process improvements, and emerging risks.

Impact

- Improved departmental effectiveness and operational efficiency.
- Assisted management in addressing issues proactively before they developed into larger risks.
- Enhanced collaboration between Internal Audit and City departments.

4. Risk Management and Cybersecurity Support

Performance Highlights

- Regularly consulted with City leadership and staff regarding risk mitigation initiatives.
- Participated in discussions and advisory activities related to cybersecurity risk management and organizational resilience.
- Assisted departments in identifying and addressing control weaknesses and operational vulnerabilities.

Impact

- Increased organizational awareness of cybersecurity and operational risks.
- Supported efforts to strengthen internal control environments throughout the City.

5. External Audit and Regulatory Compliance Support

Performance Highlights

- Coordinated with external auditors to satisfy annual audit contract requirements.
- Assisted with audit activities related to:
 - Federal and State Single Audits
 - Clean Water Grant
 - Wastewater Treatment Facility Construction Loan
 - State Housing Initiatives Partnership (SHIP) Program

Impact

- Facilitated efficient completion of external audit requirements.
- Supported compliance with federal, state, and grant-related regulations.
- Reduced audit risk through effective coordination and communication.

6. Strategic Planning and Organizational Improvement

Performance Highlights

- Participated in the City Strategic Planning Process.
- Monitored and reported progress on assigned strategic initiatives and projects.
- Supported organizational objectives through continuous improvement recommendations.

Impact

- Contributed to alignment between audit activities and City strategic priorities.
- Supported long-term organizational planning and accountability.

7. Professional Development and Continuing Education

Performance Highlights

- Completed more than **60 hours** of professional continuing education.
- Exceeded City and professional requirements for maintaining CPA licensure in two states.
- Completed required professional ethics training.
- Maintained professional competency in auditing, governance, risk management, and emerging issues.

Impact

- Ensured compliance with professional standards and certification requirements.
- Enhanced technical expertise available to the City.

8. Community and Professional Service

Performance Highlights

- Volunteered professionally and within the local community.
- Delivered approximately **36 continuing professional education (CPE) hours** to auditing professionals.
- Provided instruction in:
 - Auditing the Cybersecurity Program Certificate Program (IIA)
 - Cybersecurity Auditing Fundamentals
 - Related professional auditing courses

Impact

- Enhanced the City's professional reputation within the auditing community.
- Demonstrated leadership in advancing the auditing profession.

The Internal Audit Department demonstrated commitment to professional excellence, independence, accountability, and public service throughout the evaluation period. Through the completion and oversight of audit engagements, technical assistance assignments, advisory services, risk assessment activities, and support of external audit requirements, the Office provided value to the City Commission and City administration.

The Internal Audit Department strengthened governance, promoted transparency, enhanced internal controls, supported regulatory compliance, and identified opportunities for operational improvement across City departments. In addition, the Department contributed to strategic initiatives, cybersecurity risk awareness, and continuous organizational improvement while maintaining the standards of professional competency and ethical conduct. The accomplishments achieved during the evaluation period reflect the Internal Audit Department's vital role in safeguarding public resources, improving accountability, and supporting the City's mission of effective and responsible government.

The Internal Audit Department fulfilled its responsibilities as an independent assurance and consulting function, providing objective oversight and valuable recommendations that enhanced the efficiency, effectiveness, and accountability of City operations. The Department's performance during the evaluation period met expectations and demonstrated a continued commitment to serving the City Commission, City administration, and the public interest.