



ANNUAL AUDIT PLAN FOR FY 2026



Primary Department	Audit Engagement Title	Audit Objective
Financial Services	Capital Assets – Buildings and Building Improvements	Evaluate the adequacy of internal controls over the acquisition, recording, and management of buildings.
Procurement Division	Procurement – Inventory & Stores	Determine if internal controls over the procurement and management of inventory and stores are effective, efficient, and compliant with relevant policies and regulations.
Gainesville Police Department	Forensic Crime Lab	Review the adequacy and effectiveness of controls over Forensic Crime Lab operations.
Gainesville Police Department	Police Support Services	Evaluate the effectiveness and efficiency of controls over Police Support Services operations.
Fire Rescue	Community Resource Paramedicine	Evaluate the effectiveness of the Community Resource Paramedicine program in achieving its intended community health objectives and assess its compliance with regulations.
Public Works	Facilities Management Administration	Determine whether internal controls in place provide reasonable assurance that City-owned facilities are safe, compliant with regulations, and managed efficiently.
Public Works	Residential Garbage Collection	Assess whether residential garbage collection services are delivered efficiently, economically, and in compliance with applicable policies, contracts, and environmental regulations.
Information Technology	Workday General and Application Controls	Assess whether the user access process for the system utilizes standard and secure IT practices, including access on a need-to-know basis, across the entire employee lifecycle.
Information Technology	Physical & Environmental Security (GFR Database) – Badge Access	Assess the adequacy of badge access controls and management of physical keys to the Gainesville Fire Rescue buildings.
Information Technology	Secure Engineering & Architecture - iNovah System Integration	Evaluate if interface application controls in iNovah are adequate to ensure data integrity and security.
Various Departments	Post-Audit Reviews (PAR) or Audit Issue Follow up	Verify that recommendations from prior audits were implemented.

NOTE: If significant changes occur or major risks emerge during the year, this audit plan may be adjusted subject to approval by the City Commission.

OTHER ACTIVITIES

ACTIVITY TITLE	PURPOSE OF ACTIVITY
City Commissioner and Management Requests	Perform advisory service for management and the City Commission.
Investigations (Fraud, Waste and Abuse Hotline)	Conduct fraud, waste, and abuse investigations reported to the Office of the City Auditor.
Enterprise Risk Assessment Activities	Assess the level of risk in the City's various auditable entities.
Continuing Professional Education	Undertake learning activities to sharpen skills and keep abreast of developments in the various fields of auditing.
Audit Committee Management	Carry out duties and responsibilities related to the Audit Committee.