Risk Assessment Results and Proposed Audit Plan FY2026

September 24, 2025
Pembroke Pines Commissioners

The Honorable Mayor and Members of the City Commission
City of Pembroke Pines, FL

We have performed the procedures enumerated in Assessment Procedures of this report, which were agreed to by the Commission of the City of Pembroke Pines (City) pursuant to our contract dated January 2, 2025, solely to assist you with respect to completing a portion of the City's internal audit plan for the year as of and for the 2025 ended September 30, 2025, which includes the enterprise risk assessment for the 2026 fiscal year.

The engagement was performed in accordance with consulting standards established by the American Institute of Certified Public Accountants (AICPA). Our services were provided in accordance with Global Internal Audit Standards established by the Institute of Internal Auditors. We were not engaged to, and did not, conduct a financial statement audit or an examination, the objective of which would be the expression of an opinion on the financial statements or any elements, accounts, or items thereof as part of this engagement. Accordingly, we do not express such an opinion.

Our engagement did not include a detailed examination of all transactions and was not designed, and cannot be relied upon, to discover all errors, irregularities, or illegal acts, including fraud or defalcations, that may exist. Had we performed additional procedures, other findings of significance may have been reported to you. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the Appendix of this report for the purpose for which this report has been requested or for any other purpose.

This report summarizes the scope of the engagement, the procedures performed and the results of our procedures.

Our report is intended for use only by the City management and solely for reporting findings with respect to the procedures performed by us. This report is not intended to be, and should not be, used by anyone other than these specified parties unless express written consent is obtained from **Forvis Mazars, LLP**.

[Forvis Mazars Signature]

September 24, 2025

[1] Tailor specified users as applicable. External auditors should not be included as a specified user.

Our Approach

Draft

Enterprise Risk Assessment

Phase 1 – Gather Information

- Conduct surveys and interviews with leadership, functional areas, & select stakeholders
- Acknowledge key initiatives & how the risks discussed potentially impact the risk profile

Phase 2 – Evaluate Risks

- Prioritize areas of concern based on the risk to business performance, potential impact to the organization, & the likelihood of risk events
- Consider the maturity of the governance structure, control environment & business processes, monitoring controls, & feedback mechanisms

Phase 3 – Draft the Internal Audit Plan

- Propose internal audit projects based on the evaluation of the organization's risk universe; the plan contains a mixture of high & medium-rated risk areas
- Propose projects that should be evaluated during the year for continued relevance & timing

Proposed Internal Audit Plan for FY2026

Draft

Risk	Proposed Objective	Risk Universe	Hours
Procurement Process	Review the City's purchasing and RFP processes to ensure fair, competitive bidding.	Procurement & Contract Management	250
Fleet Management Controls	Assess controls over City vehicle use and maintenance, including fleet utilization, tracking, and oversight.	Fleet Management	200
Budget & Funding Management	Evaluate how the City is managing budgetary constraints and external funding shortfalls. Focus on processes for prioritizing projects and controlling costs.	Financial Management	100
Permitting Process Efficiency	Examine the building permitting and inspection process for delays or compliance gaps.	Permitting, Licensing & Code Enforcement	300
Utility Billing Accuracy	Review the accuracy of water meter readings and billing. Assess controls to help prevent incorrect meter readings leading to inaccurate high-water bills.	Utilities	200
Remediation and Validation	Review identified issues or control gaps within the City by previous assessments and confirm that corrective actions have been effectively implemented.	Governance & Transparency	80
Special Projects	Strategic, non-routine initiatives undertaken by the City to address emerging priorities, improve operations, or support long-term goals.	Governance & Transparency	120
Project Management	Attend commission meetings, create presentations, and define project scope and objectives. Manage resources and coordinate with stakeholders.	Governance & Transparency	80
	Blended Hourly Rate of $235 X 1330 = $312,550	**Total Estimated Hours**	**1330**

Other Audits for Consideration - Internal Audit Plan for FY2026

Draft

Risk	Proposed Objective	Risk Universe	Hours
Succession Planning	Assess whether the City has effective succession plans and knowledge transfer for key positions.	Human Resources	200
Recruitment & Retention Practices	Review the City's hiring, onboarding, and retention strategies amid a competitive labor market.	Human Resources	200
Employee Training & Development	Evaluate the adequacy of staff training programs and professional development.	Human Resources	150
Interdepartmental Communication Review	Analyze the effectiveness of communication and coordination across City departments.	Communications	150
Process Improvement	Identify key administrative processes that are inefficient or outdated and assess opportunities for modernization.	Governance & Transparency	250
Infrastructure Maintenance	Examine the City's asset management and maintenance programs for critical infrastructure (water, sewer, roads, facilities).	Public Works	300
Emergency Preparedness	Evaluate the City's emergency management and disaster preparedness plans.	Public Safety	300
Cybersecurity & IT Resilience	Assess the City's information security controls and incident response capabilities.	Information Technology	200
Regulatory Compliance Readiness	Review how the City tracks and implements new laws and regulations to remain compliant.	Legal & Compliance	100
Payroll and Timekeeping Controls	Test controls over employee timekeeping, overtime approval, and payroll accuracy.	Financial Management	250

Prior Internal Audits for Pembroke Pines

Draft

2021	2022	2023	2024	2025
Building Department Review	LBTR Analysis	Local Business Tax Receipts Analysis	Grant Compliance Analysis	Charter School FA Asset
Grant Analysis	Grant Analysis	Investment Benchmarking Analysis	Take Home Vehicles	CGA Building Services Vendor Contract Assessment
Investment Committee Report	Follow-up of Prior Year Reports			Facilities Contract Services (FCS) Vendor Contract Assessment
Charter School Fixed Asset Inventory Observation				Transportation Authority Vendor Contract Assessment
				Operations Management International (OMI) Vendor Contract Assessment
				Waste Pro of Florida Vendor Contract Assessment
				Lobbyist Review
				Risk Assessment For FY2026

Appendix

Risk Universe – Auditable Areas and Subprocesses

Financial Management	Education & School Systems	Public Communications	Emergency Services	Public Works & Utilities
Budgeting & Financial Planning	District Oversight	Citizen Complaints	Fire Department	Infrastructure Maintenance
Revenue Collection	Student Safety	Public Information Campaigns	Police Department	Solid Waste Management
Bonds	Transportation	Critical Community Alerts	EOC Management	Engineering
Accounts Payables & Receivables	**Public Safety**	Social Media & Digital Platforms	Emergency Response Plans	Water & Sewer Services
Grants Management	Emergency Preparedness	**Culture & Art**	Mutual Aid Agreements	Recycling Programs
Treasury & Cash Management	**Information Technology**	Museums & Culture Centers	Personnel Training & Certifications	Pedestrian Pathways
Payroll	Cybersecurity	Public Art Programming	**Community & Public Services**	Customer Service Operations
Human Resources	IT Change Management	Events & Festivals	Transit	Water Quality
Benefits	Infrastructure Maintenance	**Innovation & Smart Cities**	Nutrition	Public Transparency
Recruitment & Onboarding	Data Management	Smart Technology Projects	Health Programs	**Economic Recovery & Resiliency**
Training & Development	Helpdesk Operations	Data Analytics & Transparency	Transportation	Small Business Programming & Support
Labor Relations	DRP	Public Wi-Fi Networks	Adult Daycare	Tourism & Hospitality
Retiree Programs	**Permitting, Licensing & Code Enforcement**	**Governance & Transparency**	Housing Assistance	**Risk Management**
Procurement & Contract Management	Building Inspections	Policy Development & Oversight	Museums	Insurance & Claims
TPRM Lifecycle	Business Licensing	Internal Controls & Governance	**Housing & Urban Development**	Health & Safety
Contract Compliance	Code Enforcement	Transparency & Public Access	Affordable Housing	BCP
Bid	**Public Transportation**	Public Reporting & Accountability	Section 8 Housing	**Utilities**
Purchasing Policies	Transit Operations	Strategic Planning & Performance	Redevelopment Projects	Water Meter Installation & Maintenance
Public Health & Social Services	**Fleet Management**	Stakeholder Engagement	Land Use & Planning	Backflow
Health Services	Vehicle Maintenance	Election Management	**Real Estate & Asset Management**	Sewage & Sanitation
Mental Health Services	Fuel Management	**Legal & Compliance**	Property Management	**Parks & Recreation**
Homelessness Assistance	Vehicle Procurement	Legal Services	Asset Inventory	Facilities Management
Substance Abuse Programs	Asset Disposal	Ethics	Capital Projects	Volunteer Program
HIPAA Compliance	**Economic Development**	Code of Conduct	Leasing Revenue	Event Planning
Privacy	Zoning & Permitting	Open Records & Meetings	Public Access & Use	Camps
Environmental & Sustainability Programs	Economic Incentive Programs	Hotline Reporting	Facility Utilization & Optimization	Accessibility
Stormwater Management	Community Development	Ethics & Anti-Corruption	Disposal	
Recycling & Waste Reduction				

Contact

Forvis Mazars

Dan O’Keefe CPA, CFE, MBA
Commission Auditor
P: 800.683.5401
Dan.okeefe@us.forvismazars.com

Christie L. Clements, CIA, CISA, CRMA
Managing Director | Internal Audit
National Industry Leader: Nonprofit, Education, Public Sector
P: 317.363.6718
Christie.Clements@us.forvismazars.com

Jamie Amos, PhD, CFE, PMP
Senior Manager
P: 770.377.1887
Jamie.amos@us.forvismazars.com

forvis mazars