



Pembroke Pines Internal Audit - 2025 Final Internal Audit Plan

April 16, 2025



2025 Final Internal Audit Plan – *Approved April 16, 2025*

Proposed Internal Audit Projects	Estimated Hours	Budget ¹ (Billed)
Preparation of the 2025 Audit Plan	80	\$ 27,500
Facility Contract Services	110	\$ 25,600
<i>Compass Group Food Services</i>	<i>125</i>	<i>\$ 28,000</i>
CGA Building Services	165	\$ 31,500
OMI	155	\$ 34,000
TransAuth	110	\$ 26,300
Waste Pro	165	\$ 40,200
Risk Assessment - 2026 Internal Audit Plan	125	\$ 39,500
Lobbyist Review	105	\$ 26,800
<i>ERP - Roles and Permissions</i>	<i>75</i>	<i>\$ 18,500</i>
<i>ERP - Vendor Management</i>	<i>85</i>	<i>\$ 20,500</i>
<i>NIST Assessment Pt. 2</i>	<i>75</i>	<i>\$ 18,500</i>
<i>Commission Delegated Projects</i>	<i>-</i>	<i>\$ 25,000</i>
<i>Project Management</i>	<i>65</i>	<i>\$ 25,800</i>
Incurring to Date	-105	\$ (30,700)
<i>Draft 2025 Internal Audit Plan Total</i>	<i>1335</i>	<i>\$ 357,000</i>
<i>Pushed to October 1st Fiscal Funding</i>	<i>-425</i>	<i>\$ (136,300)</i>
<i>Adjusted Total - Approved 4.16.2025 Final Plan</i>	<i>910</i>	<i>\$ 220,700</i>

¹ Fees are based upon the contracted rate card.
April 16, 2025 Commission Meeting – Motion to push these items to October 1st Fiscal Funding

2025 Final Timeline

Internal Audit		Week Beginning																									
		5/5	5/12	5/19	5/26	6/2	6/9	6/16	6/23	6/30	7/7	7/14	7/21	7/28	8/4	8/11	8/18	8/25	9/1	9/8	9/15	9/22	9/29	10/6	10/13	10/20	10/27
1	OMI - 155 hours							◆																			
2	CGA Building Services - 165 hours									◆																	
3	TransAuth - 110 hours												◆														
4	Facility Contract Services - 110 hours														◆												
5	Lobbyist Review - 105 hours																◆										
6	Waste Pro - 165 hours																					◆					
7	Risk Assessment 2026 Audit Plan - 125 hours																						◆				

Legend	
◆	Completion Target Date
	Planning, Fieldwork, Draft Reporting

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Operations Management International, Inc. (OMI)

- **Vendor's Services:** Provides labor and processes needed to operate, maintain and manage the City's water and wastewater utility system
- **Objectives:**
 - To assess the vendor's contract compliance and operational performance, and effectiveness in managing utility billing, revenue collection and customer service processes.
- **Scope**
 - Billing Operations - Assess accuracy, completeness and timeliness of billing processes including data input, rate application and issuance of invoices
 - Revenue Collections - Review the procedures for collecting utility payments, tracking overdue accounts and ensure revenue is captured and reported timely
 - Monitoring & Reporting - Assess the vendor's processes for monitoring billing and collection performance, reconciliations and reporting to the city related to performance measure and KPIs
 - Customer Service - Analyze the handling of billing errors, disputes or complaints. Assess response times, resolution rates and appropriateness of the documentation and evidence maintained.
- **Estimated Hours:** 155

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Calvin, Giordano & Associates, Inc.

- **Vendor's Services:** Provides Building Department Services for the City, including issuing building permits, perform inspections, and perform other related services as required by the City.
- **Objective:** To assess the vendor's level of performance and compliance with contractual terms.
- **Scope:**
 - Compliance with contractual timeframes related to plan reviews.
 - Review evidence to validate compliance with staff qualifications and requirements as outlined in the agreement.
- **Estimated Hours:**165

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The Transportation Authority, LLC

- **Vendor's Services:** Provides the operation, maintenance and management of transportation services for the City's charter schools, the community bus system and Senior transportation program using city owned and Broward County owned vehicles, city office space and vehicles.
- **Objectives:**
 - To assess the vendor's contract compliance related to driver qualifications, testing and training, including subcontractors.
 - To assess invoiced amounts are allowable and adequately supported and evidenced.
- **Scope:**
 - Driver Compliance: Assess compliance with contractual requirements related to driver verification and training
 - Invoice Testing: Assess accuracy of invoices submitted to the City and that the invoiced amounts are properly evidenced and accurate.
- **Estimated Hours:**110

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Facility Contract Services, LLC (FCS)

- **Vendor's Services:** Provide contract employees for professional employment services including management of HR, employee benefits, payroll, workers' compensation.
- **Objective:** Validate the level of compliance that FCS complies with contract terms and obligations for providing professional services employment services.
- **Scope:**
 - Billing accuracy: To assess invoiced amounts are allowable and adequately supported and evidenced.
- **Estimated Hours:** 110

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Lobbyist Review

- **Objective:** To assess the compliance, transparency and ethical conduct of lobbyists operating within the City.
- **Scope:**
 - Assess the City's controls and monitoring of disclosure requirements, registration records, and reported interactions with City officials with a focus on identifying potential conflicts of interest and unreported activities or violations of the City's policies.
 - Assess the allocation and utilization of financial resources dedicated to lobbying activities by reviewing the outcomes and benefits derived from these expenditures to validate funds are being managed effectively.
- **Estimated Hours:** 105

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Waste Pro

- **Vendor's Services:** Residential solid waste and recycling and commercial waste collection services.
- **Objectives:**
 - To assess the vendor's invoices for accuracy and that the amounts contained on the invoice are adequately supported, evidenced and allowable per the contract.
 - To identify risks, inefficiencies or noncompliance that could impact the city's utility services to its residents or financial outcomes
- **Scope**
 - Billing Operations - Assess accuracy, completeness and timeliness of billing processes including data input, rate application, and issuance of invoices.
- **Estimated Hours:** 165

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Risk Assessment – 2026 Audit Plan

- **Objective:** Conduct a refresh of the City's risk assessment to identify and prioritize key risks, informing the development of the **2026** annual internal audit plan.
- **Scope:**
 - Assess the citywide processes for identifying and mitigating risks across all departments and agencies
 - Assess the key risks identified through interviews Identify and assess key risks, emerging risks, new regulations or significant changes to operations or technology and assess for likelihood and potential impact should the risk present itself to the City.
- **Estimated Hours:** 125

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Compass Group USA, Inc.

Pushed to October 1st Fiscal Funding

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ERP – Roles and Permissions

Pushed to October 1st Fiscal Funding

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ERP – Vendor Management

Pushed to October 1st Fiscal Funding

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NIST Assessment Pt. 2

Pushed to October 1st Fiscal Funding

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Pushed to October 1st Fiscal Funding

- **Project Management (formerly budgeted under Commission Audit Reports)** – Project management hours will encompass time allocated for meetings, preparation of commission materials, general oversight and coordination of the engagement
- **Commission Delegated Projects** – This is a flexible reserve of hours to accommodate Commission requested or designated projects.

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