



Pembroke Pines Internal Audit - Proposed 2025 Plan

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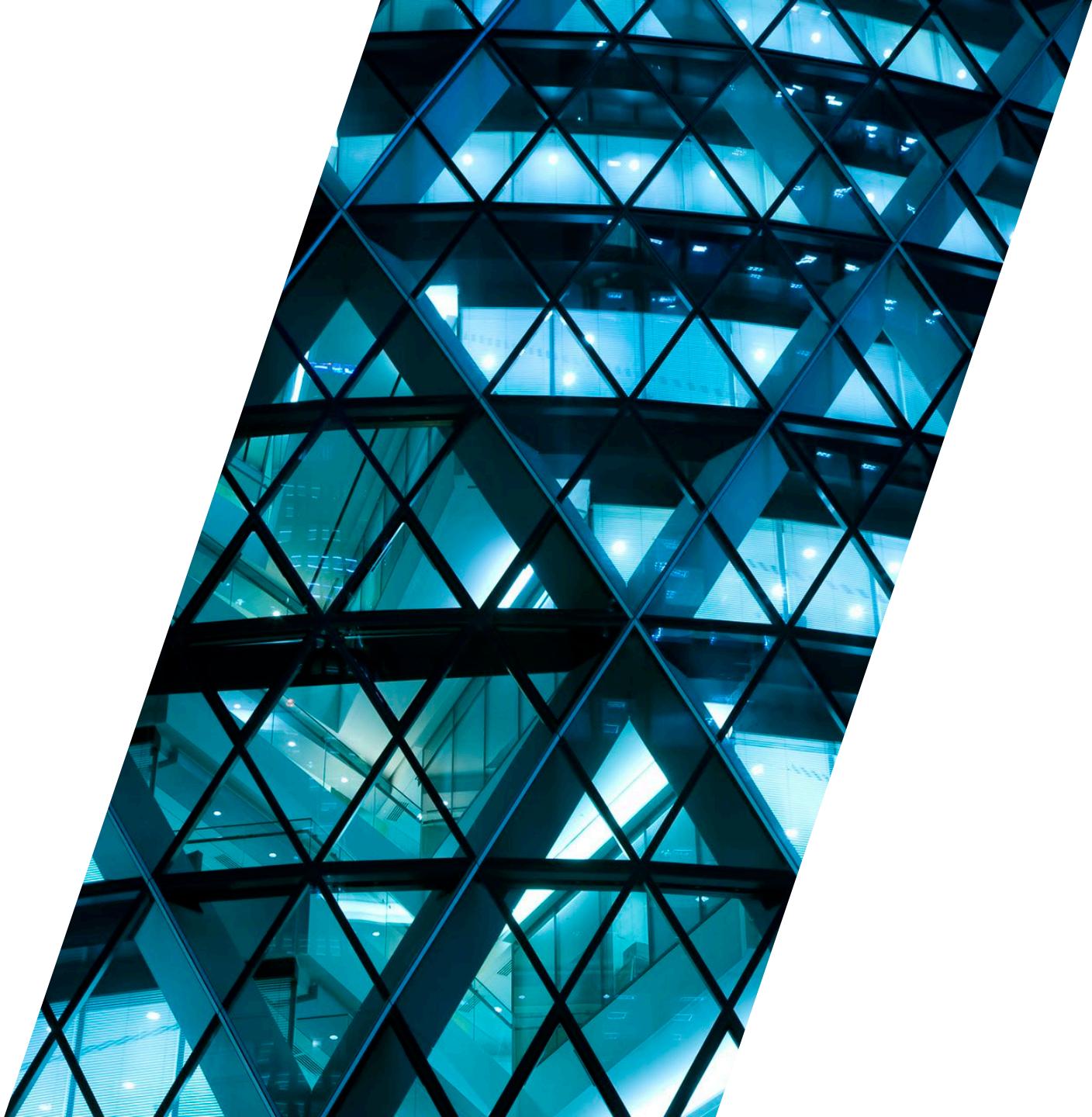
April 16, 2025



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2025 Proposed Plan

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2025 Proposed Internal Audit Plan

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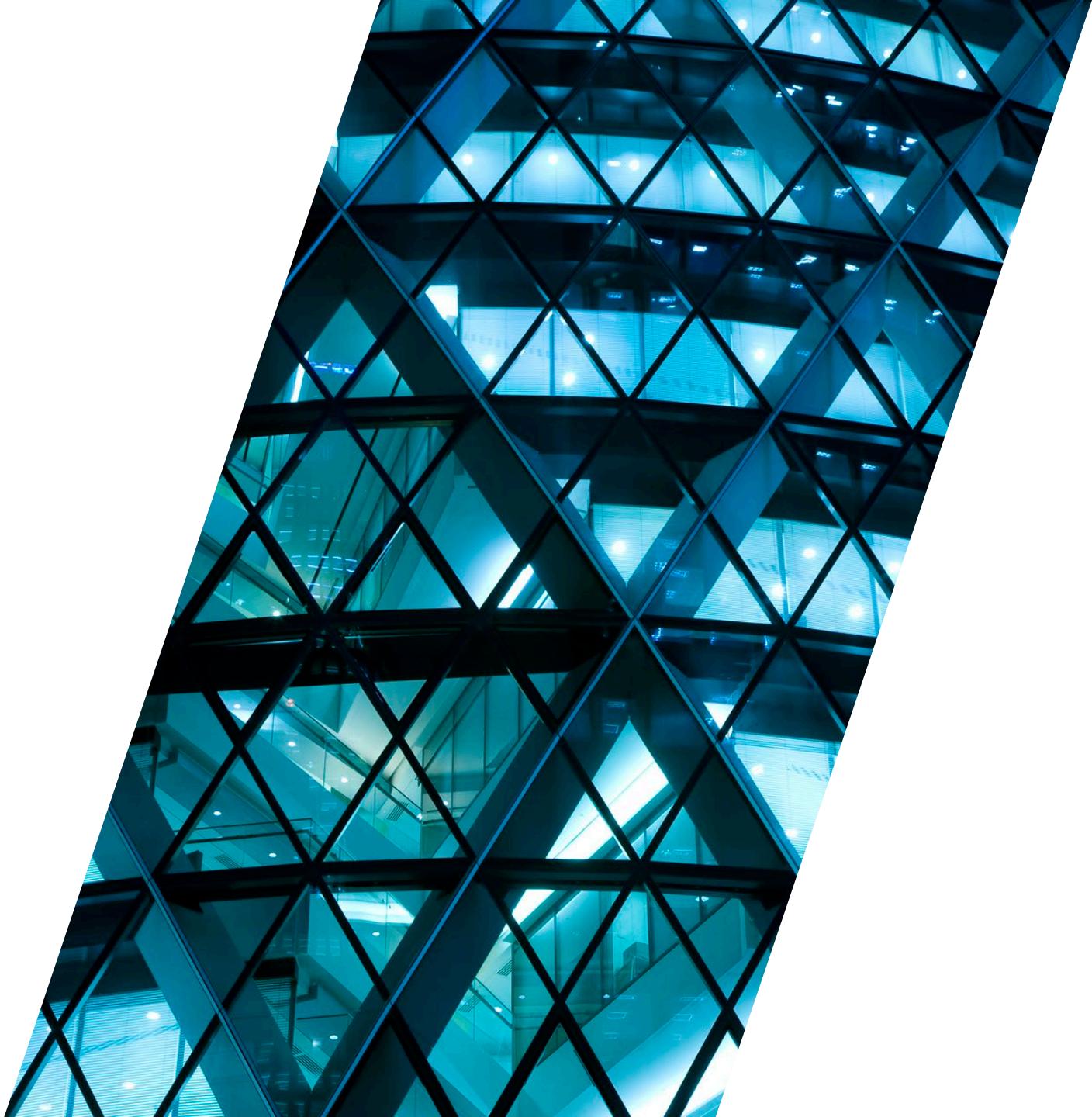
Proposed Internal Audit Projects	Estimated Hours	Budget ¹ (Billed)
Preparation of the 2025 Audit Plan	80	\$ 27,500
Facility Contract Services	110	\$ 25,600
Compass Group Food Services	125	\$ 28,000
CGA Building Services	165	\$ 31,500
OMI	155	\$ 34,000
TransAuth	110	\$ 26,300
Waste Pro	165	\$ 40,200
Risk Assessment - 2026 Internal Audit Plan	125	\$ 39,500
Lobbyist Review	105	\$ 26,800
ERP - Roles and Permissions	75	\$ 18,500
ERP - Vendor Management	85	\$ 20,500
NIST Assessment Pt. 2	75	\$ 18,500
Commission Designated Projects	-	\$ 25,000
Project Management	65	\$ 25,800
Incurred to Date	-105	\$ (30,700)
Validation (Going Forward 2026)	-	\$ -
	1335	\$ 357,000

¹ Fees are based upon the contracted rate card.

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Proposed Internal Audits

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2025 Proposed Internal Audit Plan

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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Compass Group USA, Inc.

- **Vendor's Services:** Provides food management services for two of the City's programs: Charter Schools and Early Development Centers.
- **Objective:** To assess the performance and contract compliance of the vendor in delivering food management services to the City's charter schools and early development centers.
- **Scope**
 - To assess invoiced amounts are allowable and adequately supported and evidenced.
 - To assess controls around daily lunch counts and reconciliations.
- **Estimated Hours:** 125

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2025 Proposed Internal Audit Plan

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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2025 Proposed Internal Audit Plan

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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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.

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- **Estimated Hours:** 110

2025 Proposed Internal Audit Plan

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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2025 Proposed Internal Audit Plan

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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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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ERP – Roles and Permissions

- **Objective:** To evaluate the effectiveness of the system controls in preventing unauthorized access within the Role-Based Access Control (RBAC) framework.
- **Scope:**
 - Assess compliance with policies and procedures used in the governance, management, control, and oversight of Segregation of Duties (SoD) within the RBAC framework.
 - The scope of the review will cover the privileges and access provisioned to users from February 2025 through July 2025
- **Estimated Hours:** 75

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2025 Proposed Internal Audit Plan

ERP – Vendor Management

- **Objective:** The purpose of the audit is to evaluate the vendor management processes for the effectiveness of controls in preventing fraud, waste, or abuse.
- **Scope:**
 - The assessment will focus on the policies and procedures used in the governance, management, control, and oversight of vendor management.
 - Assess the processes and controls around additions, modifications and maintenance to the Vendor Master File (VMF)
- **Estimated Hours:** 85

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2025 Proposed Internal Audit Plan

NIST Assessment Pt. 2

- **Objective:** Expand on the initial NIST CSF gap assessment conducted in Year 1 by testing the design of controls as well as the operating effectiveness of those controls. This will include evaluating remediation efforts for the observations and recommendations noted in the previous report.
- **Scope:**
 - **Control Design Review:** Assess the design improvements made to address the initial observations, ensuring that gaps identified during Year 1 have been remediated effectively.
 - **Testing of Controls:** Evaluate the operating effectiveness of key IT security controls, focusing on areas such as risk management, incident response, and vendor management. This will include walkthroughs, sample testing, and control verification.
 - **Validation of Recommendations:** Revisit observations from the initial assessment, such as stakeholder communication, IT asset inventory, and incident response plan, to confirm that recommended actions have been implemented and are functioning as intended.
 - **Continuous Monitoring and Alert Management:** Assess whether continuous monitoring and alert management processes have been enhanced to ensure all critical alerts are properly managed and addressed in a timely manner.
 - **Expected Outcome:** This assessment will determine if the City has effectively remediated the gaps identified in Year 1 and will ensure that key IT controls are not only well-designed but are also operating effectively.
- **Estimated Hours:** 75

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Other Work

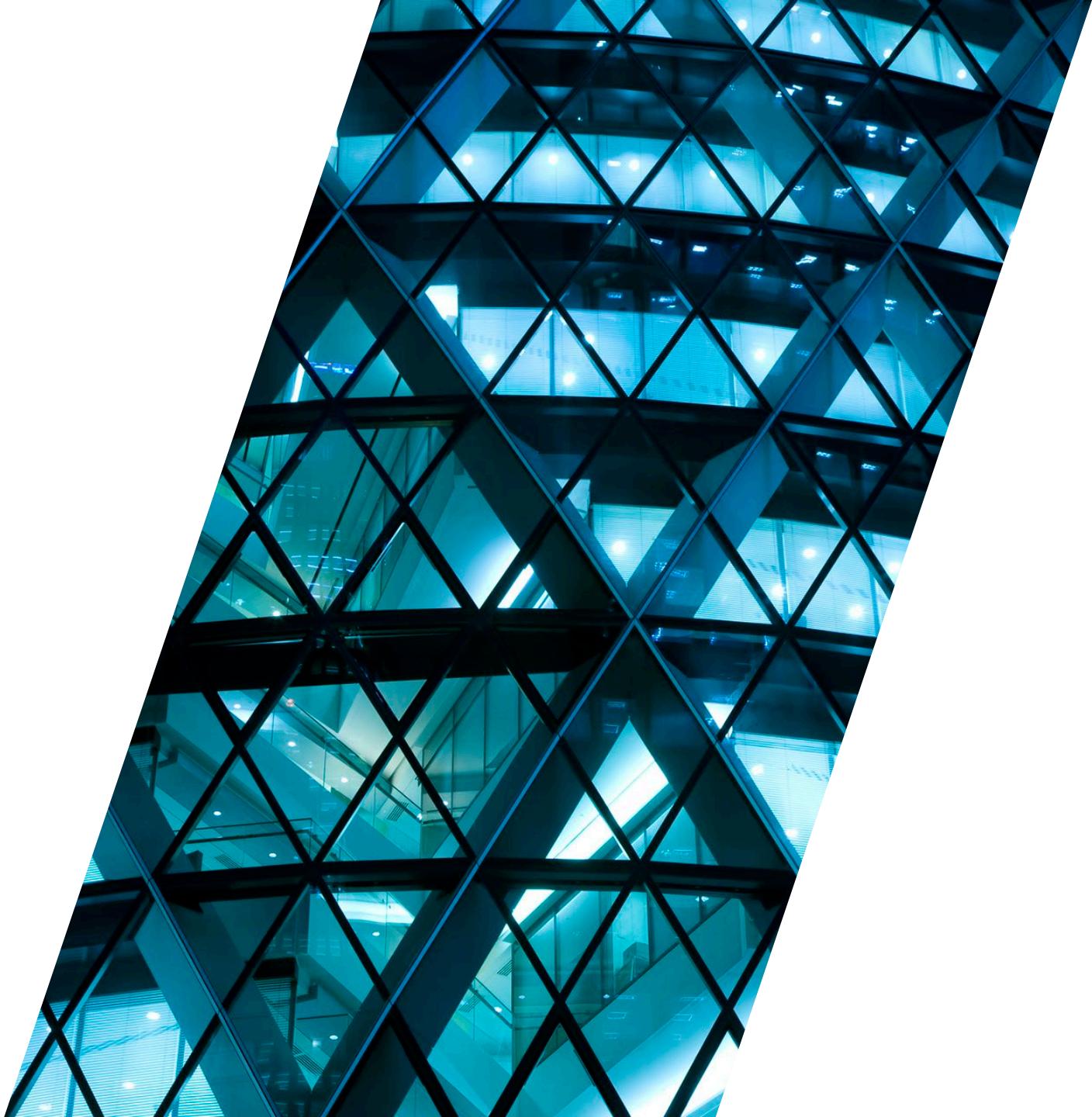
- **Project Management (formerly budgeted under Commission Audit Reports)** – Project management hours will encompass time allocated for meetings, preparation of commission materials, general oversight and coordination of the engagement
- **Validation of Remediation Efforts** – Going forward in 2026, hours will be reserved to perform limited validation procedures on corrective actions noted in previous internal audits
- **Commission Delegated Projects** – This is a flexible reserve of hours to accommodate Commission requested or designated projects.

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Proposed Timeline

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2025 Proposed Timeline ¹

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
1 CGA Building Services - 165 hours										◆															
2 Compass Group Food Services - 125 hours																		◆							
3 Facility Contract Services - 110 hours																		◆							
4 OMI - 155 hours										◆															
5 TransAuth - 110 hours																◆									
6 Waste Pro - 165 hours																◆									
7 Risk Assessment 2026 Audit Plan - 125 hours																			◆						
8 Lobbyist Review - 105 hours																◆									
9 ERP - Roles and Permissions - 75 hours																									◆
10 ERP - Vendor Management - 85 hours										◆															
11 NIST Assessment Pt. 2 - 75 hours																									
12 Commission Delegated Projects - as requested																									

Legend	
◆	Completion Target Date
	Planning, Fieldwork, Draft Reporting

¹ This is proposed timeline offers flexibility, allowing adjustments to project timing as needed to accommodate resource availability or budget considerations

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