



## Final Audit Plan FY2026

**Approved October 15, 2025**  
**City of Pembroke Pines**

# Proposed Internal Audit Plan for FY2026

**FINAL**

Risk	Agreed Upon Objective	Risk Area	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. Examine the billing process for waste disposal between vendor and the City.	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
	<b>Blended Hourly Rate of \$235 X 1330 = \$312,550</b>	<b>Total Estimated Hours</b>	<b>1330</b>