



DATE: February 23, 2026

TO: Honorable Members of the Finance Committee: Chad West (Chair), Kathy Stewart (Vice Chair), Zarin Gracey, Maxie Johnson, Jesse Moreno, Jaime Resendez, Gay Donnell Willis

SUBJECT: Request to Amend the Approved Audit Plan to Add a New Audit Engagement

The purpose of this memorandum is to request Finance Committee consideration and confirmation to add a new audit engagement to the currently approved Audit Plan. The proposed addition would require adjustments to audit priorities and resource allocation.

The Audit Plan approved by the Finance Committee was developed based on an annual risk assessment, available staffing resources, and the timing of planned audit engagements. The Office of the City Auditor received a request from the Government Efficiency Committee proposes adding the following audit to the approved Audit Plan:

- **Audit Title:** Cost Benefit Analysis of Women, Infant, and Children Program
- **Scope (High-Level):** Address the following questions:
 - What are the steps needed to transfer this program to another agency?
 - Does the current program recovery the full cost of providing the service?
 - Are we benefitting financially from providing this program?
 - Is it possible to terminate the current contract with the State?

This engagement is expected to provide independent assurance related to governance, internal controls, and operational effectiveness.

Adding this audit will impact the approved Audit Plan and the allocation of audit resources. To accommodate this engagement, the Office of the City Auditor anticipates reprioritization or deferral of one or more previously approved audits. Any changes will be managed to minimize disruption while maintaining audit quality and coverage of high-risk areas.

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Requested Action

The Office of the City Auditor respectfully requests that the Finance Committee:

1. Confirm approval to add the proposed audit to the approved Audit Plan; and
2. Acknowledge and approve the associated impact to audit priorities and resource allocation.

Upon confirmation, the Office of the City Auditor will proceed with scheduling and executing the audit and will report results in accordance with standard audit reporting protocols.

Please let us know if additional information is needed.

C:

Chad West, Chair

Kathy Steward, Vice Chair

Jesse Moreno, Mayor Pro Tem

Gay Donnell Willis, Deputy Mayor Pro Tem

Zarin Gracey

Jaime Resendez