



Internal Audit Plan Update

Please approve the proposed additions of the following two engagements to the audit plan. The full audit plan is provided in Appendix B.

- **General Government ERP system User Access Management Audit**

Objective: Review the design and effectiveness of controls around GG ERP user identity, authorization and authentication.

- **GRU and GG Budgeting Processes and Reporting Audit**

Objective: Assess the effectiveness and accuracy of GRU and GG budget preparation, reporting and City Commission approval processes.