

January 29, 2024

To: Stockton City Council
From: Moss Adams LLP
Subject: FY 23-24 Internal Audit Program Additions

City management requested Internal Audit to add two projects to the FY 23-24 work plan for Audit Committee consideration. These engagements were approved by the Audit Committee at the January 29, 2024 meeting. Details are below.

PRA Process: Requested by the City Attorney's Office to provide the Audit Committee with a scope of work for consideration related to the City's Public Records Act (PRA) process and policy. What records are deemed public and how the City responds to PRA requests are largely governed by state law.

- a. Scope: Identify 5-10 California cities; gather information, policies and procedures, and process documentation from each city; collect best practice information from relevant industry sources; provide a comparison of City practices to peer and best practice.
- b. Budget: \$15,000
- c. Timeline: 2-4 weeks, depending on response from other cities

Measure A Expenditure Plan: Requested by the Administrative Services Department to provide the Audit Committee with a scope of work related to Measure A expenditure guidelines and plan development support.

- a. Scope: Identify 5-10 California cities; gather information and provide peer benchmarking and best practice recommendations for general tax measure expenditure guidelines to support the City's development of a plan for Measure A funds. Facilitate at least two work sessions with City staff to support compilation of plan elements and prioritization criteria. Review draft plan/guidelines and plan and provide recommendations at the request of staff.
- b. Budget: \$30,000
- c. Timeline: 8-12 weeks, plus ongoing support if needed, with target delivery in May to support the City's budget process.