



## MEMORANDUM

October 23, 2023

To: City of Stockton Audit Committee  
 From: Moss Adams, LLP  
 Subject: FY 23-24 Internal Audit Program Adjustment

As a result of emerging needs observed by the City Auditor and identified by management, we propose the following changes to the FY23-24 Internal Audit work plan. These changes are cost-neutral.

**Postpone to FY24-25 or Cancel:**

Project	Budget	Planned Timing	Notes
Fire Dispatch Efficiency Study	\$40,000	July-October	Cancel; Fire Department will pursue a staffing and scheduling study that would be best conducted by an industry-specialized firm.
Phase 3 ERP Internal Controls Review	\$30,000	September-December	Postpone to next FY due to ASD capacity.
Contract Audit, auditee TBD	\$35,000	March-June	Postpone to next FY due to ASD capacity.

**Add to FY23-24:**

Project	Budget	Proposed Timing	Notes
Hotel, Motel, Lodging Ordinance Benchmarking	\$30,000	November-February	Requested by Economic Development Department.
Animal Shelter Efficiency Study	\$35,000	November-February	Requested by City Manager's Office.
City Charter Best Practice Review	\$40,000	December-March	Identified by City Auditor and confirmed with City Manager's Office.