

INTERNAL AUDITING SERVICES

Council Audit Committee

April 20, 2026



INTERNAL AUDITOR DUTIES

- **INTERNAL AUDIT**

- Serves as senior representative to Council and Audit Committee
- Develops and updates Annual Audit Plan, provides status reports, and coordinates with the External Auditor.

- **RISK ASSESSMENT**

- Conducts periodic assessments, reviews policies, procedures and practices, and evaluates overall control environments, including management and staff.

- **INTERNAL CONTROLS**

- Evaluates internal controls, reports on deficiencies and risks, and presents those findings to the City Manager and Council Audit Committee.

- **PERFORMANCE AND OPERATIONAL**

- Completes performance and operational audits of departments and prepares reports and collaborates with management.

- **FOLLOW-UP AND REPORTING**

- Conducts follow-ups and verification of findings
- Provides City with tools and processes to facilitate resolution
- Delivers quarterly and annual reports to the Council Audit Committee and City Council.

TIMELINE AND FUTURE

- Work will begin shortly after Council Approval, estimated for early June 2026.
- Reports will be provided quarterly and annually to the Council Audit Committee and City Council summarizing audit activities, findings, and status of recommendations.
- Contract will last an initial three (3) years, with the option to renew for up to two (2) one-year options.

SCORES

Proponent's Name	Final Combined Scores	Average Hourly Rate
UHY Advisors Mid-Atlantic, Inc.	91.33	\$192.00
Plante Moran	90.15	\$246.67

UHY Advisors Mid-Atlantic, Inc

- City of Los Angeles Department of Building and Safety
- City of Los Angeles Economic & Workforce Development Department
- City of Los Angeles, Office of the Controller
- City of Los Angeles Harbor Department
- Los Angeles Unified School District
- County of Riverside
- County of San Bernardino
- County of Orange

Plante Moran

- City of Concord
- City of Mountain View
- City of Milpitas
- City of Daly City
- County of Sonoma

RECOMMENDATION

- Staff has evaluated and scored all proposals received from the RFP.
- Costs were not revealed until after staff scored the proposals.
- Staff recommends contracting with UHY Advisors Mid-Atlantic, Inc. as they were the highest rated and more affordable than the 2nd highest rated proposal.