

DRAFT AUDIT PLAN - FISCAL YEAR 2026

For review & discussion, 8/29/25

SCENARIO 1 (MANAGING THE EPA GRANT AUDIT)				SCENARIO 2 (NOT MANAGING THE EPA GRANT AUDIT)	
FY START DATE	TOPIC	TYPE	CONSULTANT OR IN-HOUSE	TOPIC	TYPE
FY26	IT General Controls Evaluation & Testing	Performance Audit	Consultant	IT General Controls Evaluation & Testing	Performance Audit
FY26	Fusion Application Controls	Performance Audit	Consultant	Fusion Application Controls	Performance Audit
FY26	Clean Port Grant Agreed Upon Procedures	Compliance	Consultant	SA Recycling	Permit Compliance
FY26	Vessel Management	Consulting	In-House	Vessel Management	Consulting
FY26	Succession Readiness	Consulting	In-House	Succession Readiness	Consulting
FY26	Evaluation of Finance & Accounting Staffing Needs	Consulting	In-House	Evaluation of Finance & Accounting Staffing Needs	Consulting

POTENTIAL AUDITS FOR SUBSEQUENT AUDIT PLANS

The following audits are potentially slated for subsequent years; however, each year the Audit Plan will need to be reviewed with executive management & the Audit Committee and be approval by the BOHC.

FY START DATE	SCENARIO 1 (MANAGING THE EPA GRANT AUDIT)			SCENARIO 2 (NOT MANAGING THE EPA GRANT AUDIT)	
	TOPIC	TYPE	CONSULTANT OR IN-HOUSE	TOPIC	TYPE
FY27	Clean Port Grant	Compliance & Performance	Consultant	Container Terminal, TBD	Permit compliance
FY27	Procurement Compliance & Outreach	Performance Audit	Consultant	Procurement Compliance & Outreach	Performance Audit
FY27	Construction contracts & administration, review of ONE project	Performance Audit	Consultant	Construction contracts & administration, review of TWO projects	Performance Audit
FY27	SA Recycling	Permit compliance / financial	Consultant	SA Recycling done in FY27	
FY27	Grant Policies	Performance Audit	In-House	Grant Policies	Performance Audit
FY27	Warehousing	Consulting	In-House	Warehousing	Consulting
FY28	2nd Year EPA Clean Port Grant Compliance	Compliance & Performance	Consultant	TBD	TBD
FY28	Sponsorships & Memberships	Performance Audit	Consultant	Sponsorships & Memberships	Performance Audit
FY28	Internal services – City Attorney, Fire, Police, Rec & Parks	Financial Audit	Consultant	Internal services – City Attorney, Fire, Police, Rec & Parks	Financial Audit
FY28	WWL (Auto) Permit	Permit compliance / financial	Consultant	WWL (Auto) Permit	Permit compliance / financial
FY28	Rail Contract /Switcher	Performance Audit	In-House	Rail Contract /Switcher	Performance Audit
FY28	Praxair, Inc.	Permit Compliance	In-House	Praxair, Inc.	Permit Compliance
FY28	Jankovich	Permit compliance	In-House	Jankovich	Permit compliance