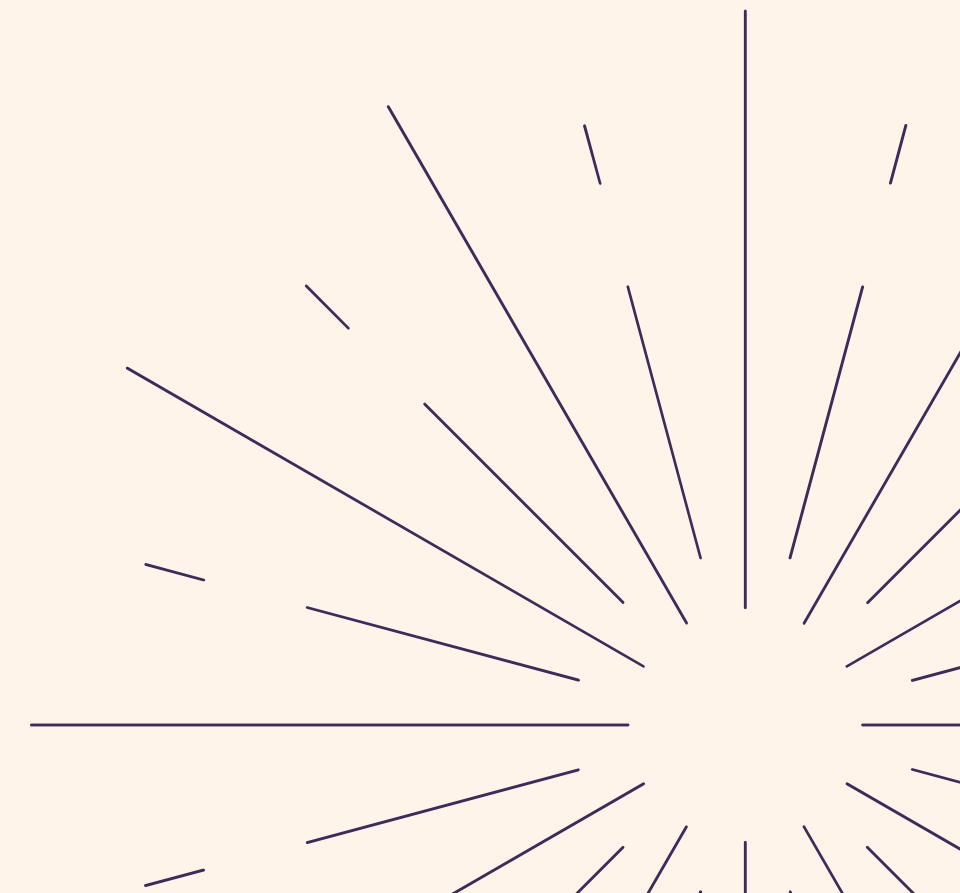
An aerial photograph of the PPG Place bridge in Pittsburgh, Pennsylvania, spanning the Allegheny River. The bridge's distinctive yellow arch and glass railings are prominent in the foreground. The river flows beneath the bridge, with a small boat visible in the distance. The background shows the city skyline under a dramatic, cloudy sky at sunset or sunrise, with warm orange and yellow light illuminating the scene.

INTERNAL AUDIT 2026 WORK PLAN

Contents



- Executive Summary
- 2025 Year in Review
- Audits in Progress
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- Contingency Audits
- Support Needed



Executive Summary



- Achieved goal of completing 10 work products in 2025
- 13 work products budgeted in 2026
- Internal Audit will continue to operate the Fraud Hotline, conduct the Audit Annual Finding Follow-Up for the Year Ended 12/31/2025, and create the Annual Audit Work Plan. These activities will result in 3 reports.
- The 2026 Annual Audit Work Plan is a risk-based plan that incorporates leadership interviews and surveys (e.g., Departmental, Aldermanic) feedback.

2025 Year in Review



Report Title	Presentation Date(s)
Enterprise Risk Assessment for Annual Audit Plan	F&P - Jan 2025
City of Milwaukee Information Technology Risk Assessment (Consultant-Led)	F&P – Feb 2025 CIMC – Mar 2025
Audit of DPW Parking Structures and Lot Revenue Controls	F&P– Feb 2025 Public Works Committee – Mar 2025
Fraud, Waste, and Abuse of City Resources Hotline Annual Report (Y/E 12/31/2024)	F&P – Apr 2025
Audit Finding Follow-Up (Y/E 12/31/2024)	F&P – Apr 2025
Milwaukee Water Works On-site Safety and Health Assessments (Consultant-Led)	F&P – June 2025
DPW Fleet Procurement to Disposal Audit (Consultant-Led)	F&P – July 2025
Audit of Milwaukee Public Library Financial Administration	F&P – July 2025
Yellow Book Peer Review	Communication File - July 2025
Audit of Residents Preference Program for Development Agreements	F&P - Nov 2025
Audit of CDGA Award Process	F&P - Dec 2025
Audit of Election Commission Payroll	Issued Dec 2025, F&P - Feb 2026



Audits in Progress



Report Title	Anticipated Presentation Date(s)
Audit of DNS Financial Administration	F&P - Feb 2026
Audit of Municipal Court Cash Controls	F&P - Mar 2026
MPD Fleet Procurement to Disposal Audit (Consultant Led)	F&P - Feb 2026
MFD IT Controls Audit (Consultant Led)	F&P - Feb 2026
Fraud, Waste, and Abuse of City Resources Hotline Annual Report (Y/E 12/31/2025)	F&P - Feb 2026
Audit Finding Follow-Up (Y/E 12/31/2025)	F&P - Mar 2026



2026 Balance of Year Audits & Projects



Audit Title	Department(s)
Audit of Residents Preference Program for DPW Projects	Department of Public Works
Audit of DPW Work Order/Tickets Resolution Process	DPW Infrastructure
DER Benefits - United Health Care	Department of Employee Relations
DER Benefits - Interflex	Department of Employee Relations
DER Benefits - Corvel	Department of Employee Relations
Audit of Milwaukee Water Works (MWW) Financial Administration	Department of Milwaukee Water Works
Audit of MHD Grants	Milwaukee Health Department
Application Administration Audit (Consultant Led)	Municipal Court, Common Council and City Attorney's Office
MPD IT Controls Audit (Consultant Led)	Milwaukee Police Department
MWW IT Controls Audit (Consultant Led)	Department of Milwaukee Water Works
Cybersecurity Management Review (Consultant Led)	Information Technology Management Division

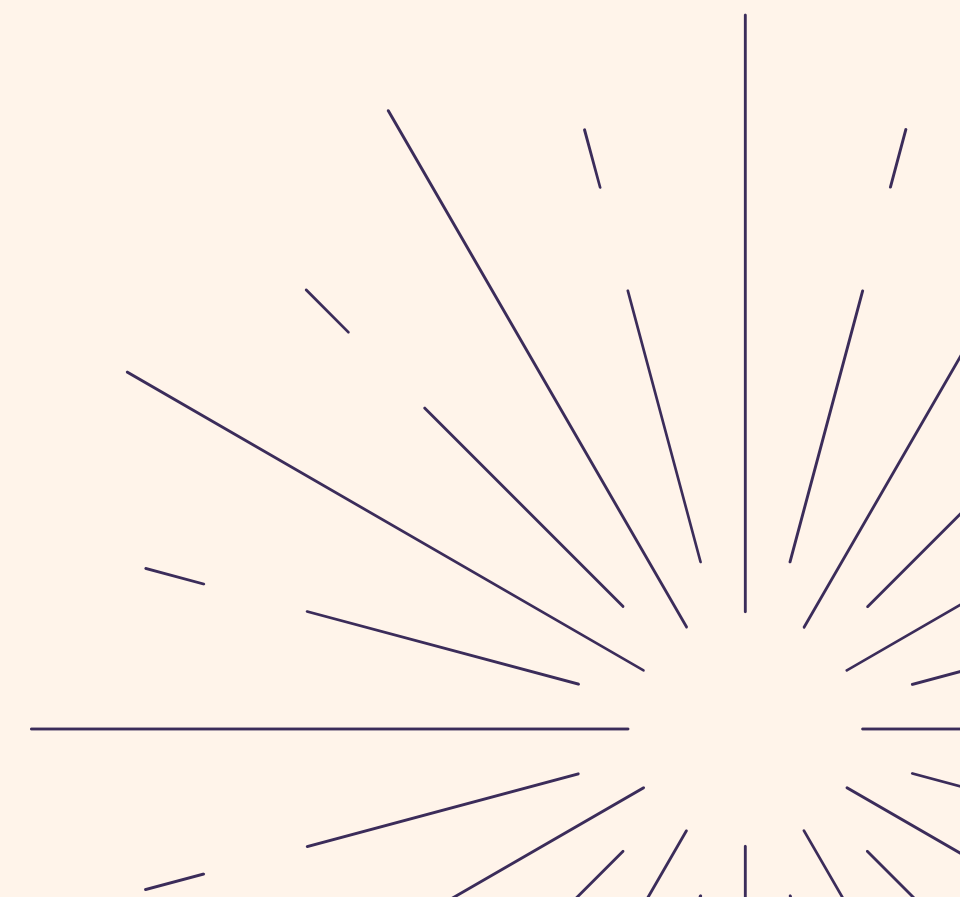




Contingency Audits*

- Accounts Receivable Review
- DPW Facilities Financial Administration Audit
- Audit of MHD HIPAA Compliance
- Audit of MFD Capital Improvement & Capital Equipment Procurement to Disposal (Consultant-Led)
- Audit of DPW Parking Tow Lot & Citations
- Audit of Commercial Property Assessment

*Potential audits and projects in the event priority audits cannot be conducted (e.g., changes in auditee personnel, changes in Internal Audit personnel) or Internal Audit has additional availability





Support Needed

- Support for attracting and retaining auditors
- Continued support of Audit Finding Follow-up Activities with respective Divisions
- Continued communication of audit priorities



THANK YOU

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