



**AUDIT COMMITTEE MEETING**  
**January 28, 2025**  
**80 Broad Street**  
**City Hall, Council Chamber**  
**Conference Call # 1-929-205-6099**  
**Access Code: 882 6573 7962**  
**4:00 PM**

**AGENDA**

1. Department Highlights
2. Department Challenges
3. 2024 Audit Reviews
4. 2025 Proposed Plan/Timeline
5. Closing/Feedback

In accordance with the Americans with Disabilities Act, people who need alternative formats, ASL (American Sign Language) Interpretation, or other accommodations please contact Janet Schumacher at (843) 577-1389 or email to [schumacherj@charleston-sc.gov](mailto:schumacherj@charleston-sc.gov) three business days before the meeting.

January 28, 2025

City Council Audit Committee  
City of Charleston  
80 Broad Street  
Charleston, SC 29401

Subject: Internal Audit Division Year-End Performance Report

Dear City Council Members:

The annual performance report, for the year ending December 31, 2024, is provided for your review.

During 2024, we completed six planned audits, three special requests, and 2 hotline calls. Special requests, staff shortages, and hotline calls continue to utilize much of our time, making it difficult to complete the audit plan. As a percentage of completion, Internal Audit completed 46% of the planned audits for fiscal year 2024.


Your support and cooperation from management are greatly appreciated. We look forward to continued teamwork and finding ways of improving the City's efficiency and effectiveness in its programs and operations.

Sincerely,



Crystal Carter  
Director of Internal Audit

cc: Mayor William Cogswell  
Elizabeth Dieck, Chief of Staff



# City of Charleston 2024 Annual Review

---

Crystal Carter  
Director of Internal Audit  
2024 Recap

# Agenda

---

**01. Department  
Highlights**

---

**02. Department  
Challenges**

---

**03. 2024 Planned  
Audits/Status**

---

**04. 2025 Proposed  
Plan/Timeline**

---

**05. Closing/ Feedback**



# Department Highlights

---

## *Department Highlights*

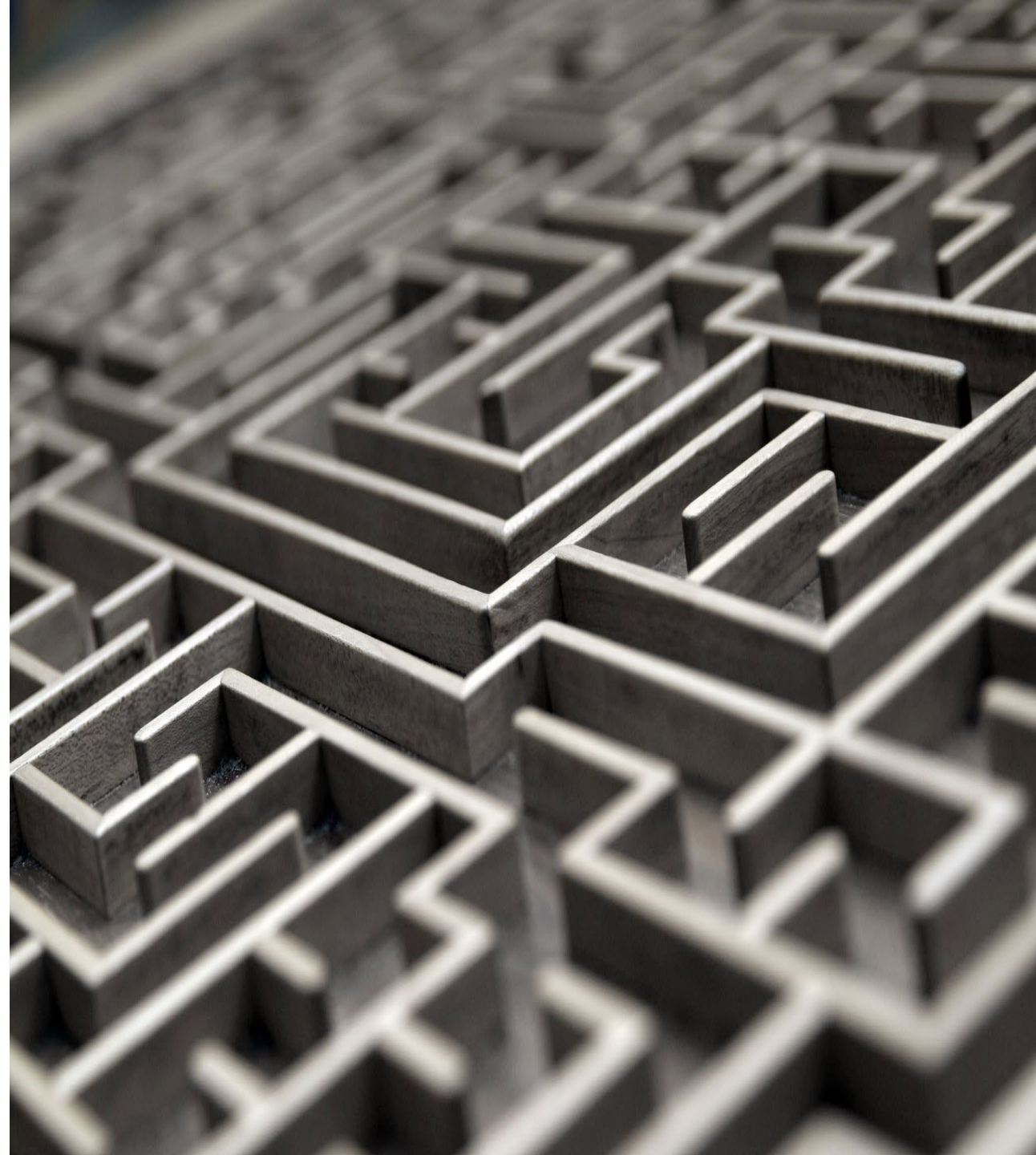
- TeamMate software implemented.
- Completed six planned audits.
- Completed three special requests.
- Completed two hotline requests.
- Obtained Office Space.



# Department Challenges

---

- Obtaining qualified staff.
- Educating others on the role of internal audit.
- Developing the department to adhere to internal audit standards.
- Development of risks from Executive leadership.



# 2024 Planned Audits

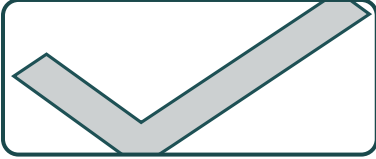
- Accounts Payable
- Fuel Cards
- Majestic Square
- Payroll
- Petty Cash
- Procurement Card
- Recreation Review
- River Dogs Review
- City Marina
- User Access Review
- Accommodations  
Tax/Community Assistance  
Grantee Review
- Affordable Housing  
Programs
- Permits Process



# 2024 Audits Status

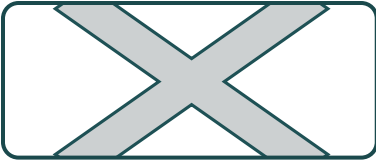
6

## Completed



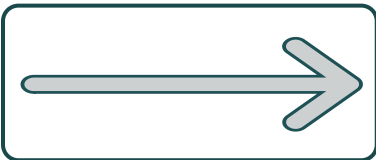
- City Marina
- ATAX
- Fuel Cards
- Majestic Square
- River Dogs
- Special Requests

## Cancelled



- Affordable Housing Programs
- Permits Process
- Petty Cash

## Postponed



- Accounts Payable
- Procurement Card
- User Access Review
- Payroll

## Pending



- Recreation

# 2025 ANNUAL PLAN PROPOSED

- Obtain qualified staff individuals to fill vacant positions.
- Provide training to new staff.
- Finalize annual audit plan and schedule.
- Notify auditees of upcoming audits.
- CPE Training\*
- Update and maintain audit software\*
- Prepare planning work for scheduled audits.\*
- Begin Testing and Fieldwork\*
- Issue Reports\*
- Continue the planned audit schedule
- Identify and follow up on prior audits.
- Annual ALGA (Association of Local Government Auditors) Conference Attendance- October 2025
- Annual State Conference Attendance- November 2025
- Wrap up pending audits.

\* This is an ongoing process.

# Timeline

## Q1. January - March

- Obtain qualified staff individuals to fill vacant positions.
- Provide training to new staff.
- Finalize annual audit plan and schedule.
- Notify auditees of upcoming audits.
- CPE Training\*
- Update and maintain audit software\*

## Q2. April - June

- Prepare planning work for scheduled audits.\*
- Begin Testing and Fieldwork\*
- Issue Reports\*

## Q3. July-September

- Continue the planned audit schedule
- Identify and follow up on prior audits

## Q4. October-December

- Annual ALGA (Association of Local Government Auditors) Conference Attendance-October 2025
- Annual State Conference Attendance- November 2025
- Wrap up pending audits.



# Thank you

---

Thanks for your time and support. Looking forward to a productive 2025 audit season.

.

# **Closing Remarks/Feedback**