



COUNCILMEMBER VIVIAN MORENO

**City of San Diego
Eighth District**

MEMORANDUM

DATE: December 17, 2025

TO: Honorable Members of the Audit Committee

FROM: Councilmember Vivian Moreno, Chair, Audit Committee

SUBJECT: 2026 Audit Committee Priorities

The Audit Committee deals with a wide range of issues, many of which go before the full City Council for consideration. The Committee oversees the city's auditing, internal controls and financial or business practices as well as directing and reviewing the work of the City Auditor. It is the Committee's duty to ensure that the city is doing business transparently. It is important that the Committee hears your priorities pertaining to matters under the jurisdiction of the Audit Committee that are in addition to the recommendations for performance audits you will make to the City Auditor later this spring. Please provide your priorities to me by January 9, 2026.

I look forward to working with each Committee Member in the coming year. If you have any questions, please contact me.

CC: Honorable Mayor Gloria
Honorable City Attorney Ferbert
Andy Hanau, City Auditor
Charles Modica, IBA