

2026 - 2030



Strategic Plan



COLORADO SPRINGS
CITY COUNCIL
Office of the City Auditor

Effective: DRAFT- PENDING APPROVAL

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01

City Auditor’s Message



The Office of the City Auditor’s 2026–2030 Strategic Plan outlines the priorities that will guide the Office’s work in the years ahead. As an independent function appointed by the City Council, the Office of the City Auditor serves the public interest by strengthening accountability, transparency, and stewardship across the City of Colorado Springs.

This Strategic Plan describes how the Office will strengthen its audit and advisory services and the way it delivers oversight, while remaining adaptable as risks, priorities, and community needs evolve. The plan emphasizes improved audit methodologies, stronger risk-based planning, and the use of modern tools and analytics to provide timely and useful insight.

The Office’s strategic focus centers on four interconnected areas: Talent, Process, Technology, and Strategic Advisory. Together, these priorities support high-quality audit work and meaningful insight. By investing in skilled professionals, consistent and risk-based processes, modern tools, and constructive engagement with stakeholders, the Office strengthens its ability to deliver independent assurance and provide an informed perspective to City leadership.

Through audits, advisory services, and follow-up activities, the Office promotes responsible stewardship of public resources and works to strengthen public confidence in City operations.

This plan also reflects a commitment to continuous improvement. As the City’s risk environment evolves, the Office will adapt its audit methodologies, tools, and use of technology to remain effective and responsive.

Effective auditing also depends on collaboration and open communication. Engagement with City Council, the Audit Committee, City and Utilities leadership, and employees across the organization helps ensure that audit work provides practical insight and contributes to stronger governance and better outcomes for the community.

I am proud of the professionalism and dedication of the audit staff and grateful for the continued support of City Council and our stakeholders. Guided by this Strategic Plan, the Office will continue strengthening its oversight capabilities and providing independent insight that supports effective governance and responsible stewardship of public resources.

In Service, *Natalie Lovell*
Natalie Lovell, CIA, MBA, CCIFP, PMP

Strategic Foundation

The strategic foundation establishes the principles that guide the Office of the City Auditor’s work and decision-making. It defines why the Office exists, what it seeks to achieve, and the standards by which it conducts its work. The mission, vision, values provide a consistent framework to support independence oversight, responsible stewardship, and the long-term interests of the organization and the community we serve.

02

Office of City Auditor Mission

To encourage responsible stewardship and accountability for public resources through independent and unbiased audits.

Office of City Auditor Vision

To be trusted advisors who drive positive organizational change through independent insight, integrity, and solutions that strengthen public confidence and address emerging risks for the benefit of our community.

Office of City Auditor Values

ACCOUNTABILITY- We promote transparency and responsible stewardship of public resources.

PRINCIPLED- We act with integrity, objectivity, and independence in all our work.

PEOPLE- We respect and support the people we work with and serve.

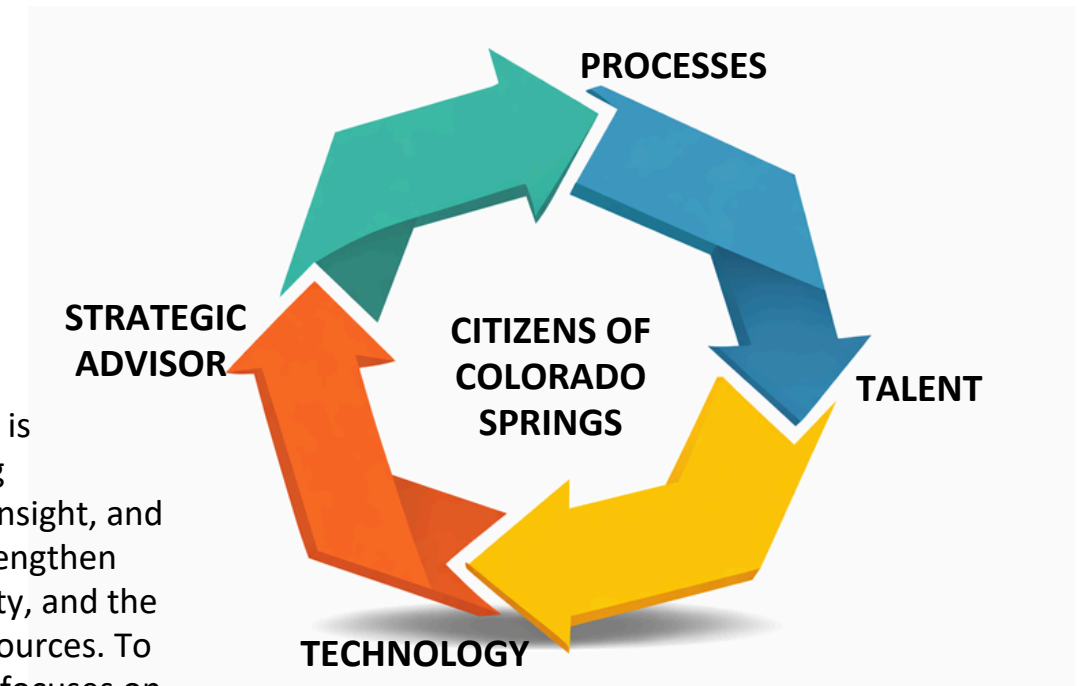
SERVICE TO COMMUNITY- We serve the public interest and support trust in local government.

CONTINUOUS IMPROVEMENT- We seek better ways to identify risk, strengthen operations, and add value.

03

Strategic Focus

The Office of City Auditor is accountable for providing independent assurance, insight, and advisory services that strengthen governance, accountability, and the stewardship of public resources. To fulfill this role, the Office focuses on developing strong talent, effective processes, enabling technology, and trusted strategic advisory capabilities. Together, these focus areas operate as an integrated system that supports high-quality audit work and long-term organizational value.



PROCESSES	TECHNOLOGY	STRATEGIC ADVISOR	TALENT
<ul style="list-style-type: none"> • Consistent, risk-based audit methodologies • Clear documentation and quality assurance • Continuous improvement of audit practices 	<ul style="list-style-type: none"> • Data analytics and modern audit tools • Efficient use of systems and automation • Coverage of emerging technology risks 	<ul style="list-style-type: none"> • Trusted relationships with stakeholders • Clear, timely, and actionable communication • Insight and foresight to support decision making 	<ul style="list-style-type: none"> • Skilled, adaptable, resilient audit professionals • Ongoing training and professional development • Knowledge sharing and succession planning

04 Strategy Map

The strategy map provides a visual overview of how the Office of the City Auditor delivers value to City Council, the City of Colorado Springs and its enterprises, stakeholders, and the community through independent assurance, insight, and advisory services that promote accountability and stewardship of public resources.



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Office of City Auditor Values

Accountability - Principled - Service to Community
Continuous Improvement - People

This strategy is aligned with the Institute of Internal Auditors' Global Internal Audit Standards and Quality Guidance for public sector audit functions.



STRATEGIC OBJECTIVES

 <p>PROCESSES & METHODOLOGIES</p> <p>Ensure audits are consistent, the office is aligned with the 2024 Global Audit Standards, and risk-focused through modernized methodologies and clear documentation.</p>	 <p>TECHNOLOGY MODERNIZATION</p> <p>Leverage data, analytics, and emerging technologies to improve audit efficiency, insight, and risk detection.</p>	 <p>STRATEGIC ADVISOR</p> <p>Serve the City of Colorado Springs and stakeholders by anticipating risks, clarifying accountability, and delivering timely, relevant insight.</p>	 <p>TALENT & KNOWLEDGE MANAGEMENT</p> <p>Build and sustain a skilled, resilient audit team through training, knowledge management, and succession planning.</p>
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STRATEGIES

<ul style="list-style-type: none"> • Modernize audit methodologies • Strengthen risk-based planning • Establish performance measurement • Standardize audit documentation 	<ul style="list-style-type: none"> • Expand audit analytics. • Enable continuous monitoring • Improve data-driven insights 	<ul style="list-style-type: none"> • Clarify audit roles and expectations • Deliver timely, relevant insight • Strengthen audit communications 	<ul style="list-style-type: none"> • Build audit workforce resilience • Capture institutional knowledge • Align training to audit needs • Recognize, appreciate, and value employees
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Strategic Objectives & Supporting Initiatives

05

Strategic objectives are continuous improvements activities designed to address business and performance gaps and leverage organizational strengths. They are our high-level 3-5-year goals that will help us achieve our mission and vision. These objectives are designed to guide the organization's efforts and resources toward desired outcomes. Strategic objectives make strategy actionable by involving all employees in the organization's goals; aligning day-to-day work, projects, programs and initiatives.

1

FOCUS AREA: PROCESSES

Ensure audits are consistent, the office is aligned with the 2024 Global Audit Standards, and risk-focused through modernized methodologies and clear documentation.

Why it matters

Modern, risk-focused methodologies ensure the audit plan remains relevant, credible, and responsive to our stakeholders' evolving risks and operations, delivering value across the City.

Initiatives

- Update audit planning and closeout documents to align with 2024 Global Audit Standards
- Define, document, and organize office expectations and core processes in an easily accessible and organized SharePoint communication site
- Develop and define an annual audit plan update process

2

FOCUS AREA: TECHNOLOGY

Leverage data, analytics, and emerging technologies to improve audit efficiency, insight, and risk detection.

Why it matters

Data, analytics, and emerging technologies enhance audit insight and efficiency, allowing us to identify and communicate risks in a timely manner for better decisions.

Initiatives

- Identify and integrate key real-time data sources to enable continuous monitoring and balanced scorecard metrics aligned with IIA Global Audit Standards
- Pilot integrated information technology and artificial intelligence-supported audit testing procedures
- Acquire data analytics training for auditors

3

FOCUS AREA: STRATEGIC ADVISOR

Serve the City of Colorado Springs and stakeholders by anticipating risks, clarifying accountability, and delivering timely, relevant insight.

Why it matters

Clear, consistent, and proactive communication strengthens trust, reduces misunderstandings about audit's role, and ensures our work is understood and valued.

Initiatives

- Develop a stakeholder engagement calendar/plan
- Update client communication templates
- Host/Produce Quarterly "Audit Insight" Sessions
- Update the Internal Audit Charter to strengthen governance and clarify Council and Audit Committee roles

4

FOCUS AREA: TALENT

Build and sustain a skilled, resilient audit team through training, knowledge management, and succession planning.

Why it matters

A skilled, resilient audit team is essential to sustaining audit quality, managing risk, and ensuring continuity in a small office where retention and succession are mission-critical.

Initiatives

- Develop a standardized onboarding toolkit, checklists and training outline
- Evaluate workforce structure and classifications to align with market competitiveness and succession needs using the 2025 competency model.
- Pilot a structured cross-training program

06

Strategic Plan Implementation

<p>OFFICE OF CITY AUDITOR STRATEGIC PLAN</p> <ul style="list-style-type: none"> • Mission, vision, values • Long-term focus areas • Strategic objectives • Strategies • Balanced scorecard 	<p>STAKEHOLDER STRATEGIC PLANS</p> <ul style="list-style-type: none"> • Stakeholder strategic plans outlining priorities • Business unit or process level objectives and priorities • Stakeholder workforce plans, action plans, scorecards
<p>TEAM/SECTION MANAGEMENT PLANS</p> <ul style="list-style-type: none"> • Annual strategic initiatives • Annual audit plan • Team workforce plans • Budget and resource plans 	<p>INDIVIDUAL PERFORMANCE PLANS</p> <ul style="list-style-type: none"> • Employee development plans • Employee performance plans • Projects and assignments to support the strategic plan

07

Strategic Plan Balanced Scorecard

<p>TALENT</p> <ul style="list-style-type: none"> • Training plan execution rate • Competency coverage • Workforce and succession plan progress. • Knowledge management completion 	<p>TECHNOLOGY</p> <ul style="list-style-type: none"> • Number of process improvements/automations • Percentage of processes with technology integration • Data Readiness / Real-time Source Identification
<p>PROCESSES</p> <ul style="list-style-type: none"> • Percentage of audits completed versus plan, including risk responsiveness • Percentage of complete to update to 2024 Global Audit Standards • Quality Review Results • Audit cycle time (start to finish) 	<p>STRATEGIC ADVISOR</p> <ul style="list-style-type: none"> • Client satisfaction scores from post-audit surveys • Number of "Audit Insight" sessions delivered • Percentage of client communication templates updated • Audit plan coverage to risk

Glossary

BALANCED SCORECARD

An integrated strategic planning and performance management system that communicates with clarity an organization's strategy to employees and other stakeholders; aligns day-to-day work to vision and strategy; provides a framework for prioritizing programs and projects; uses performance measures and targets to measure progress.

MEASURES

Measures are the quantifiable indicators used to assess progress towards achieving strategic objectives. They serve as the bridge between high-level goals and day-to-day performance, helping the organization determine whether its strategies are effective and where adjustments are needed.

MISSION

The organization's purpose, including who is served and what products, programs, and services are provided to customers and stakeholders.

ORGANIZATIONAL ALIGNMENT

The existence of a consistently clear understanding of the organization's mission, vision, and strategy throughout the entire organization. An aligned organization is one where everyone understands how what they do contributes to the aspirations of the organization.

PERFORMANCE MEASURE

Performance measures provide objective evidence of progress toward a strategic goal and are an analytical basis for decision-making.

PRIORITY

Strategic programs of work or initiatives that are deliberately ranked in importance to guide decision-making, resource allocation, and execution. Priorities establish what must be addressed first to effectively advance the organization's strategic objectives and ensure organizational alignment.

RESOURCES

Resources are the assets, capabilities, and inputs an organization uses to achieve its strategic objectives. These include human, financial, physical, intellectual, and intangible (i.e., brand reputation, stakeholder relationships) resources.

STRATEGIC INITIATIVE

New or continuing projects and actions designed to improve the performance of one or more strategic objectives. Strategic initiatives typically span 1-2 years.

STRATEGIC OBJECTIVE

The specific continuous improvement activities designed to fill gaps. They are 3-5 year goals that help the organization achieve its mission and vision. Strategic objectives make strategy actionable by involving all employees in operationalizing the organization's goals.

STRATEGIC PLAN

The document is used to communicate with an organization the organizational goals, the actions needed to achieve those goals, and all of the other critical elements developed during the planning exercise.

STRATEGIC PLANNING

An organizational management activity that is used to set priorities, focus energy and resources, strengthen operations, ensure that employees and other stakeholders are working toward common goals, establish agreement around intended outcomes/results, and assess and adjust the organization's direction in response to a changing environment.

STRATEGIC FOCUS AREA

Focus areas that build on the value proposition to define the organization's high-level business strategy, break down the vision and mission into action, and focus energy on desired strategic results. Our focus areas are strategic advisor, talent, processes, and technology.

STRATEGIES

Actionable approaches that translate strategic objectives into coordinated efforts across divisions and departments. Strategies provide clear direction on what needs to be done and how it should be executed, ensuring alignment, consistency, and accountability throughout the organization. By guiding operational decisions and resource deployment, strategies enable staff to contribute meaningfully to our goals.

STRATEGY MAP

A graphic that shows a snapshot of the organization's strategy and all of the elements of the strategic plan.

TARGET

A target is a specific, measurable performance level that an organization aims to achieve within a defined timeframe. Targets are used to translate strategic objectives and measures into actionable goals, providing a benchmark against which progress and success can be evaluated.

VALUES

The organization's beliefs and principles articulate the culture of the organization. These are the standards that describe how employees and the organization are expected to behave internally and externally. They serve as the basis for decision-making and influence actions in everyday situations.

VISION

A vivid, emotionally inspiring, time-specific picture of a future to which the organization aspires.