



Audit Committee

# General Auditor's Quarterly Report

Item 2a

March 25, 2025

Item 2a  
Audit  
Department  
Dashboard

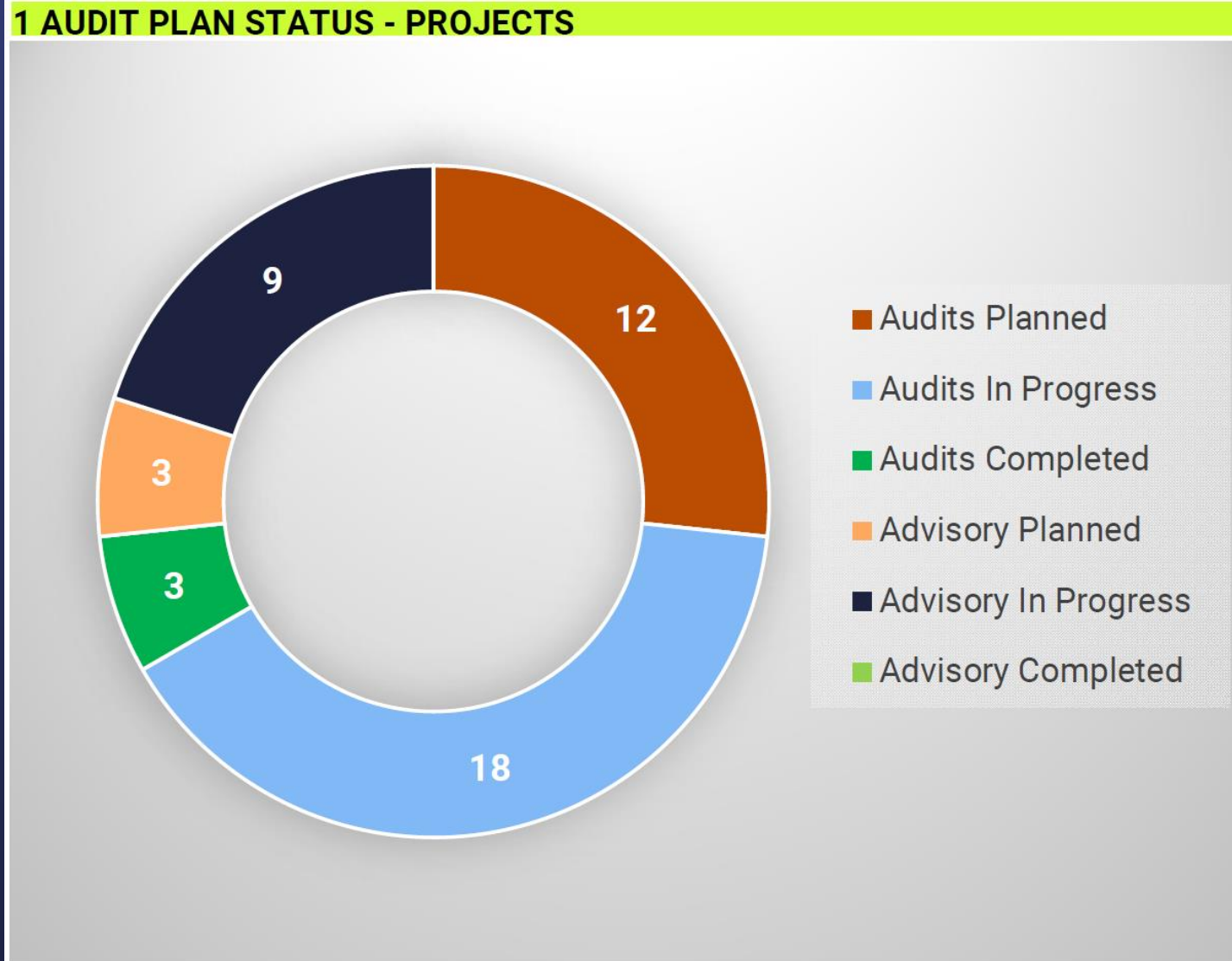
Subject

General Auditor's Quarterly Report

Purpose

Provide a focused view of internal audit dashboard elements as of December 31, 2024

# I. Audit Plan Project Status



## 2. Audit Plan Status – Hours

<b>2 AUDIT PLAN STATUS - HOURS</b>	
<b>7/1/24 AUDIT PLAN</b>	<b>12,884</b>
<b>ADJUSTMENTS</b>	<b>(1,360)</b>
<b>ROLLING PLAN</b>	<b>11,524</b>
<b>ACTUAL HOURS</b>	<b>6,340</b>
<b>ESTIMATE TO COMPLETE</b>	<b>5,802</b>
<b>REQUIRED HOURS</b>	<b>12,142</b>
<b>HOURS AVAILABLE/(OVER)</b>	<b>(618)</b>

# 3. Audit Plan Changes

<b>3 AUDIT PLAN CHANGES</b>	
<b>AUDIT PLAN PROJECTS - 10/1/24</b>	<b>41</b>
<b>ADDED Q2</b>	
See key message points	<b>4</b>
<b>DELETED Q2</b>	
None	<b>-</b>
<b>TOTAL</b>	<b>45</b>

# 4. Current Assurance Coverage/Work in Progress

## 4 CURRENT ASSURANCE COVERAGE/WORK IN PROGRESS

Administration	IT
Bay Delta	Program Management (engineering)
Contracts	Project Management
Controller (accounting)	Real Property
Cybersecurity	Water Conveyance & Distribution
Human Resources	Water Resource Implementation

# 5. Internal Audit Resources

<b>5 INTERNAL AUDIT RESOURCES</b>	
<b>POSITIONS AUTHORIZED</b>	<b>14</b>
<b>VACANT</b>	<b>4</b>
<b>CONTRACTORS (INTERNAL AUDIT)</b>	<b>-</b>
<b>CERTIFIED PUBLIC ACCOUNTANTS</b>	<b>5</b>
<b>CERTIFIED INTERNAL AUDITORS</b>	<b>4</b>
<b>RESOURCE ADEQUACY</b>	<b>NO</b>

# 6. Open Recommendations

## 6 OPEN RECOMMENDATIONS

	P1	P2	P3	OTHER	TOTAL
PRIOR FY	2	3	6	65	76
NEW	1	5	5	NA	11
RESOLVED	0	0	0	(1)	(1)
CURRENT	3	8	11	64	86



# 7. Quality Assurance & Improvement

## 7 QUALITY ASSURANCE & IMPROVEMENT

EXTERNAL QUALITY ASSESSMENT

DUE 2028

# 8. Impairments

## 8 IMPAIRMENTS

INDEPENDENCE

NONE

OBJECTIVITY

NONE

# 9. Fiscal Budget

9 FISCAL BUDGET					
	BUDGET	ACTUAL	FY BUDGET	VARIANCE	%
\$	2,476,119	2,072,484	4,952,238	403,635	16%

# 10. Key Message Points

## 10 KEY MESSAGE POINTS

Resource adequacy is RE vacant senior audit manager position; collaborating w HRS to fill  
New projects added for SCADA network assets, mutual benefits leasing, third party MOUs, and real estate  
Audit plan reduction of 1360 hours is due to two principal auditor retirements

