



Board of Directors

● **General Auditor's Report for December 2023**

Summary

This report highlights significant activities of the Office of the General Auditor for the month ended December 31, 2023.

Audit & Advisory Services

- Thirteen projects are in reporting, including one audit awaiting management response
- Eight projects are in progress, including four audits and four advisories
- Four projects are in planning, including three audits and one advisory

Work priority is being given to carry-forward audits.

No final reports were issued during this period.

Six follow-up audit forms have been submitted to management and are pending completion; one follow-up form has been received from management with follow-up audit work pending.

Other General Auditor Activities

1. Senior Audit Manager Recruitment

Collaboration with Human Resources to fill this position is in progress.

2. External Quality Assessment

The assessment has been completed and we submitted responses to the report's recommendations. A final report will be presented to the Subcommittee on Audits in January 2024.

3. Colorado River Water Users Association Agreed Upon Procedures

We completed an agreed-upon procedures engagement for the period April 1, 2022 through March 31, 2023. A memo reporting the results of the procedures was issued to the CRWUA Assistant Secretary-Treasurer on December 12, 2023.