



THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA

Board Report

Office of the General Auditor

• General Auditor's Report for March 2024

Summary

This report highlights significant activities of the Office of the General Auditor for the month ended March 31, 2024.

Purpose

Informational

Attachments

None

Detailed Report

Audit & Advisory Services

Twenty-six projects are in progress:

- Twelve audit projects are in the report preparation phase, including one draft report pending management response, one preliminary draft report pending management comment, and one memo pending advice from the General Counsel's Office.
- Thirteen projects are in the execution phase, including eight audits and five advisories.
- One audit project is in the planning phase.

Work priority is being given to carry-forward audits.

Follow-Up Audits

We will follow up on nine audits from prior years. Follow-up audit forms have been received back from management for seven of the audits and follow-up audit work is in progress for four of the seven.

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Other General Auditor Activities

1. FY 2024/25 General Auditor Business Plan

Planning is underway for next fiscal year's audit plan, which includes meetings with Metropolitan senior management. We expect to present the business plan for approval at the June Board of Directors meeting.

2. Advisory Brief

A new communication to present analyses, conclusions, and recommendations for management consideration is under development. Upcoming topics include positions authorized and fixed asset capitalization.

3. Confidential Communications

Began collaboration with General Counsel to develop a dual-report format for communicating confidential audit observations and recommendations.

4. Success Signals

Department personnel attended a training provided by Human Resources to learn about communication styles.