



Audit Committee

General Auditor's Quarterly Report

Item 2A

March 9, 2026

Presented by: Scott Suzuki

Item 2A
Audit
Department
Dashboard

Subject

General Auditor's Quarterly Report

Purpose

Provide a focused view of the internal audit dashboard elements as of December 31, 2025 and a summarization of issued reports

I. Audit Plan Status – Projects



2. Audit Plan Status – Hours

2 AUDIT PLAN STATUS - HOURS	
7/1/25 AUDIT PLAN	11,817
ADJUSTMENTS	1,040
ROLLING PLAN	12,857
ACTUAL HOURS	6,078
ESTIMATE TO COMPLETE	7,758
REQUIRED HOURS	13,836
HOURS AVAILABLE/(OVER)	(979)

3. Audit Plan Changes

3 AUDIT PLAN CHANGES	
AUDIT PLAN PROJECTS - 10/1/25	41
ADDED Q2	
See key message points	-
DELETED Q2	
None	-
TOTAL	41

4. Current Assurance Coverage/Work in Progress

4 CURRENT ASSURANCE COVERAGE/WORK IN PROGRESS

Administrative Services

Cybersecurity

Bay Delta

IT

Centralized Grants & Research

Program Management (engineering)

Conveyance & Distribution

Water Resource Implementation

5. Internal Audit Resources

5 INTERNAL AUDIT RESOURCES	
POSITIONS AUTHORIZED	14
VACANT	3
CONTRACTORS (INTERNAL AUDIT)	-
CERTIFIED PUBLIC ACCOUNTANTS	5
CERTIFIED INTERNAL AUDITORS	6
RESOURCE ADEQUACY	NO

6. Open Recommendations

6 OPEN RECOMMENDATIONS					
	P1	P2	P3	OTHER	TOTAL
PRIOR FY	7	18	17	64	106
NEW	0	4	2	NA	6
RESOLVED	0	0	0	(4)	(4)
CURRENT	7	22	19	60	108

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	%
\$	2,893,888	2,275,575	5,421,600	618,313	21%

10. Key Message Points

10 KEY MESSAGE POINTS

Resource adequacy is RE vacant audit manager position; collaborating w HRS to fill

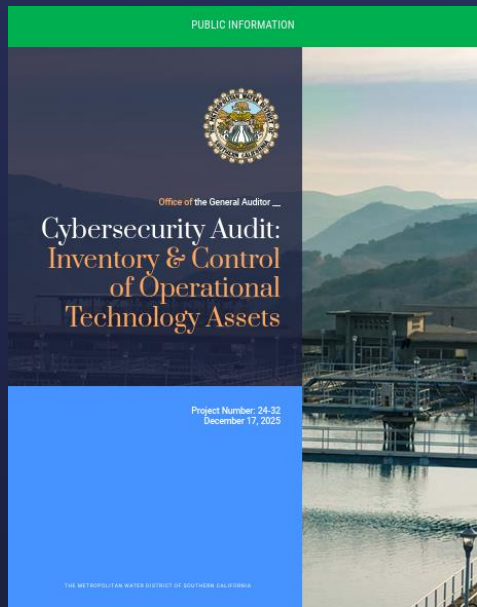
Follow-up reviews will confirm the status of open recommendations; management reports 81 of 108 have been implemented/closed

Final Reports Issued

1. Cybersecurity Audit: Inventory & Control of Operational Technology Assets

Background

- Center for Internet Security
- Critical Security Controls



Final Reports Issued

1. Cybersecurity Audit: Inventory & Control of Operational Technology Assets (con't)

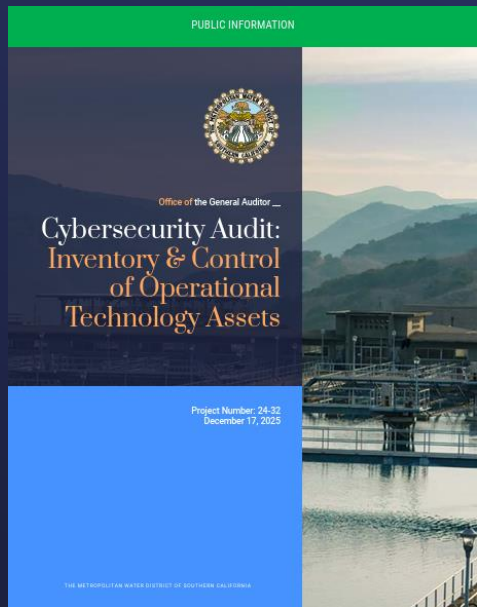
Objectives & Conclusions

Determine whether specific hardware assets are actively managed to determine totality of assets.

Conclusions were provided in a separate confidential report.

Recommendations

One (1) Priority 2 recommendation and two (2) Priority 3 recommendations



Final Reports Issued

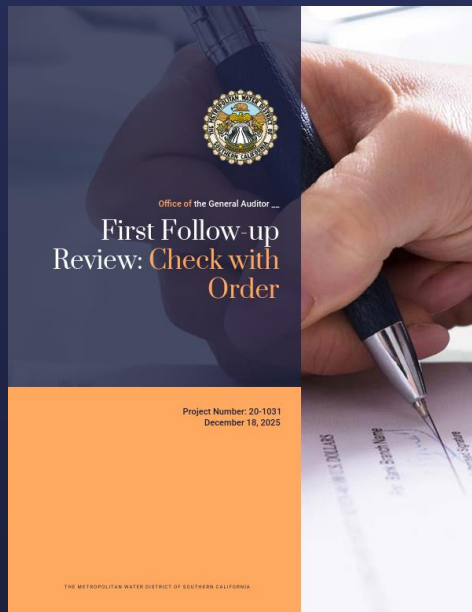
2. First Follow-up Review: Check with Order

Background

- Original report dated November 30, 2020
- Less-than-satisfactory rating, including four (4) recommendations

Conclusion

- One (1) recommendation Implemented, two (2) recommendations In Process, one (1) recommendation Closed



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Questions?

