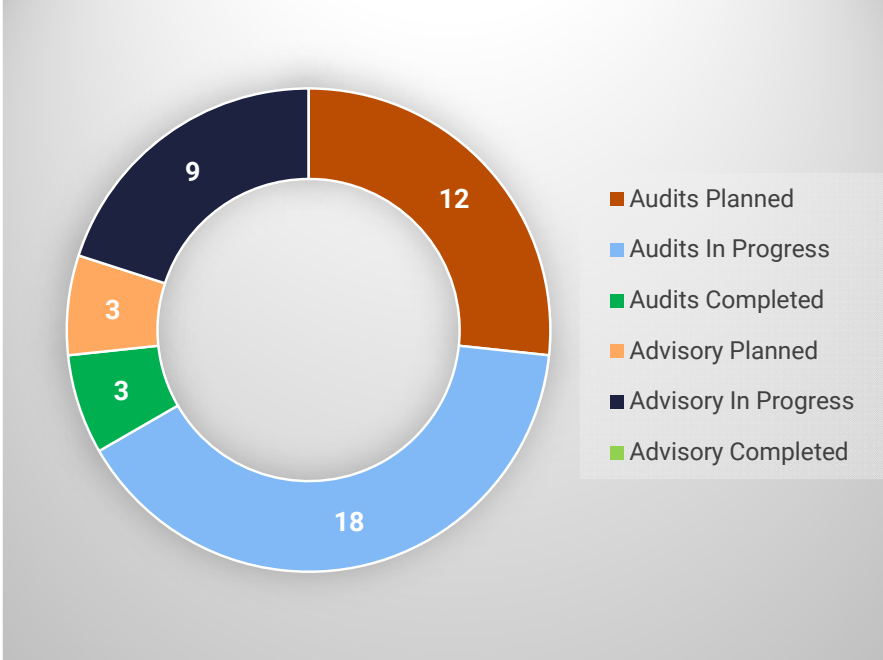


**METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA  
OFFICE OF THE GENERAL AUDITOR  
DASHBOARD AS OF DECEMBER 31, 2024**

**1 AUDIT PLAN STATUS - PROJECTS**



**2 AUDIT PLAN STATUS - HOURS**

7/1/24 AUDIT PLAN	12,884
ADJUSTMENTS	(1,360)
ROLLING PLAN	11,524
<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**

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

**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**

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

**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**

EXTERNAL QUALITY ASSESSMENT	<b>DUE 2028</b>
-----------------------------	-----------------

**8 IMPAIRMENTS**

INDEPENDENCE	<b>NONE</b>
OBJECTIVITY	<b>NONE</b>

**9 FISCAL BUDGET**

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

**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