Audit Committee

General Auditor's Quarterly Report

Item 2A

June 8, 2026

Presented by: Scott Suzuki

Item 2A
Audit Department Dashboard

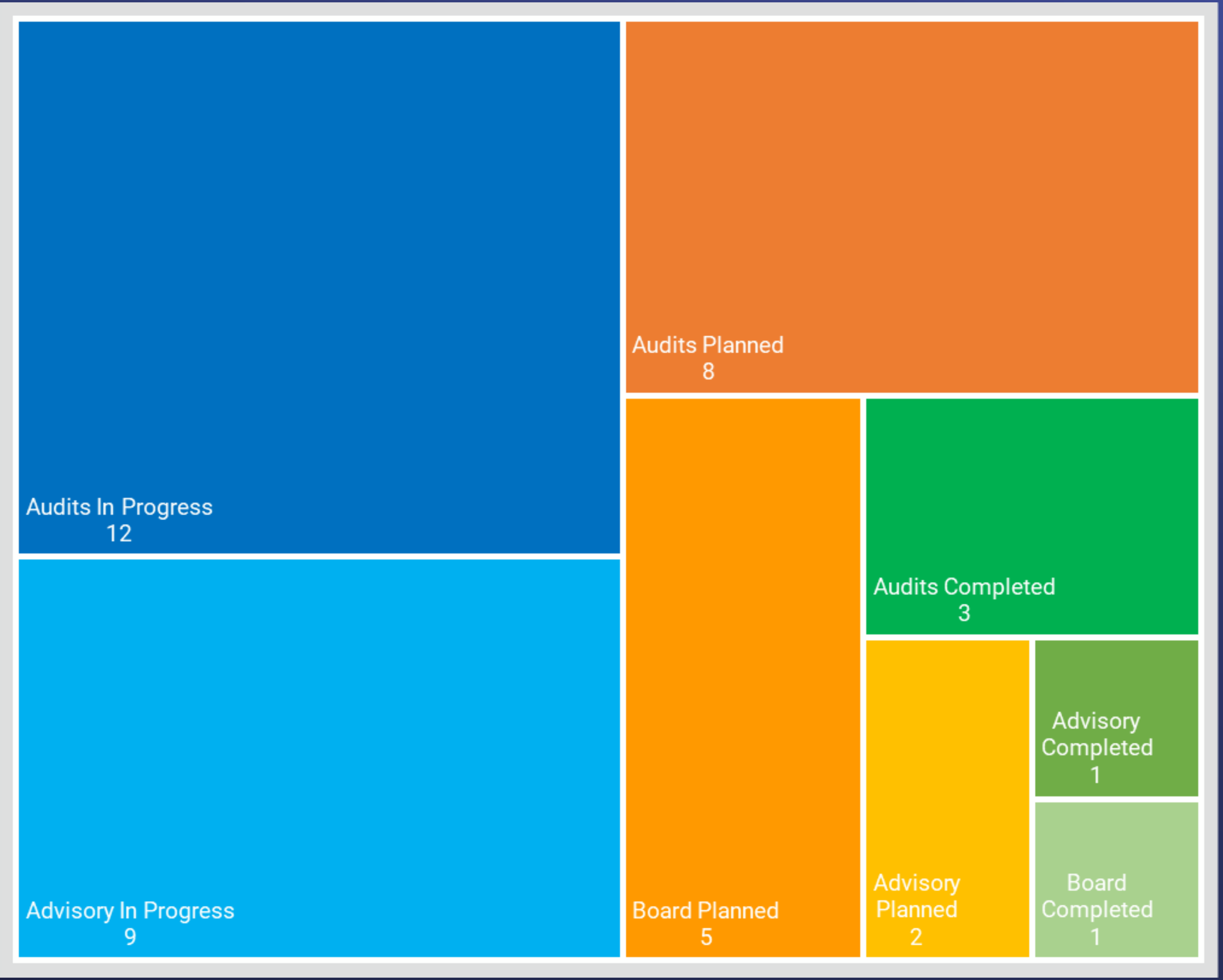
Subject

General Auditor’s Quarterly Report

Purpose

Provide a focused view of the internal audit dashboard elements as of March 31, 2026 and a summarization of issued reports

1. Audit Plan Status – Projects



2. Audit Plan Status – Hours

2 AUDIT PLAN STATUS - HOURS	
7/01/25 AUDIT PLAN	11,817
ADJUSTMENTS	440
ROLLING PLAN	12,257
ACTUAL HOURS	9,312
ESTIMATE TO COMPLETE	3,200
REQUIRED HOURS	12,512
HOURS AVAILABLE/(OVER)	(255)

3. Audit Plan Changes

3 AUDIT PLAN CHANGES	
AUDIT PLAN PROJECTS - 1/01/26	41
ADDED Q3	
See key message points	-
DELETED Q3	
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	

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	5	NA	9
RESOLVED	0	0	0	(4)	(4)
CURRENT	7	22	22	60	111

7. Quality Assurance & Improvement

7 QUALITY ASSURANCE & IMPROVEMENT	
EXTERNAL QUALITY ASSESSMENT	DUE 2028

8. Impairments

8 IMPAIRMENTS	
INDEPENDENCE	NONE
OBJECTIVITY	NONE

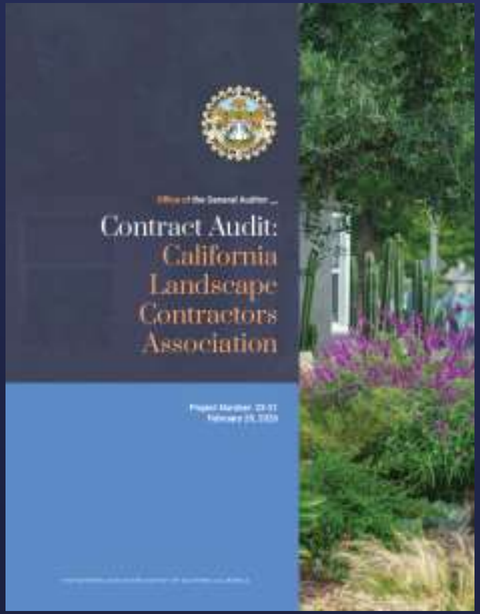
9. Fiscal Budget

9 FISCAL BUDGET					
	BUDGET	ACTUAL	FY BUDGET	VARIANCE	%
$	4,157,744	3,256,864	5,421,600	900,880	22%

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 111 have been implemented/closed

Final Reports Issued

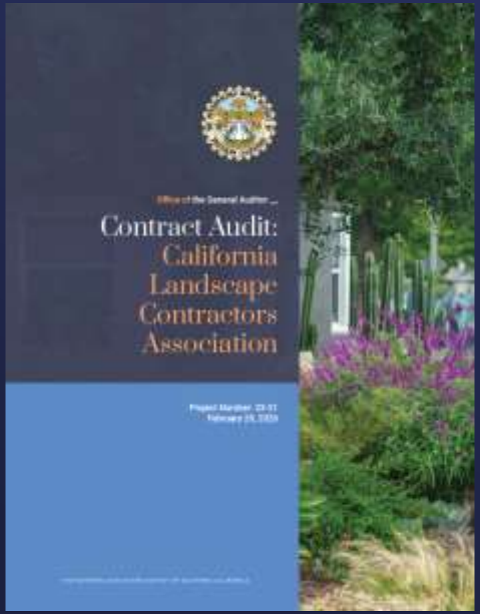


1. Contract Audit: California Landscape Contractors Association (CLCA)

Background

- Referral
- Water Efficient Landscape Dual Certification Program

Final Reports Issued



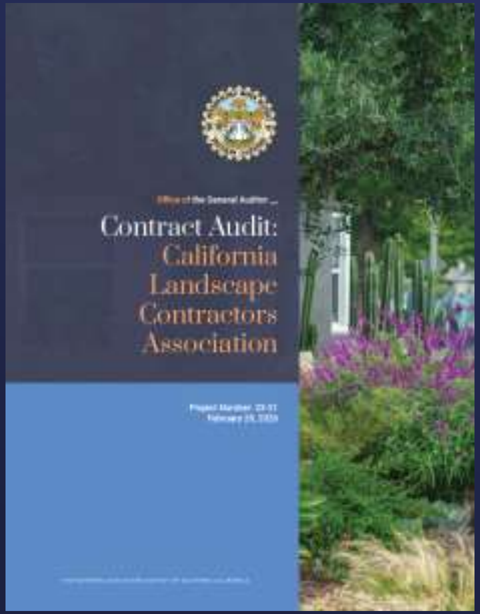
1. Contract Audit: California Landscape Contractors Association (con't)

Objectives & Conclusions

Determine if certain work was performed by the contractor in accordance with the contract.

- Work was performed in accordance with scope of services
- Task order contract did not have task orders
- Contractor monitoring and contract administration improvements

Final Reports Issued



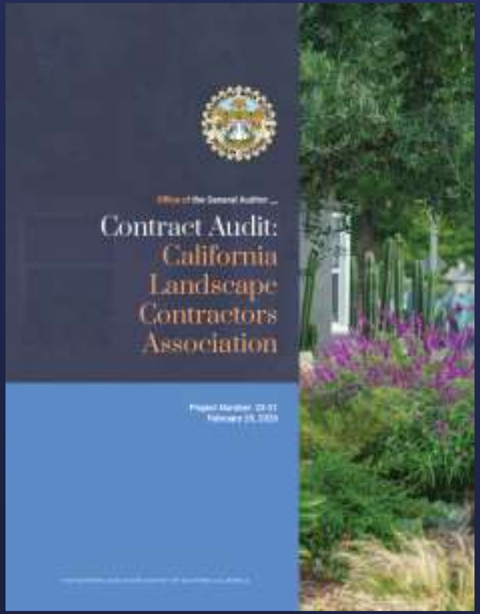
1. Contract Audit: California Landscape Contractors Association (con't)

Objectives & Conclusions

Determine if payments were appropriately issued to the contractor.

- Payments were made in accordance with scope of work
- Fee schedule improvements

Final Reports Issued



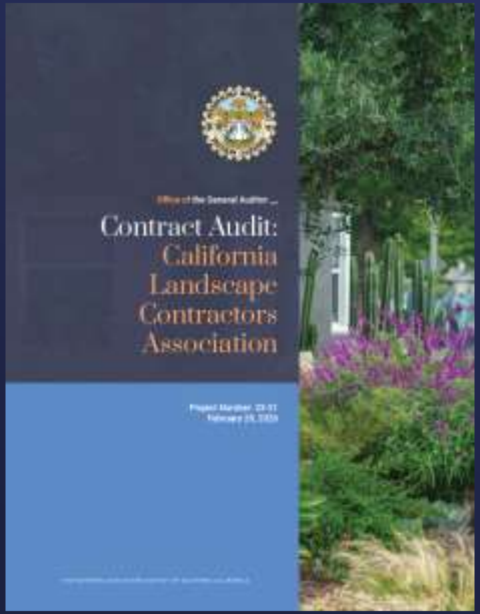
1. Contract Audit: California Landscape Contractors Association (con't)

Objectives & Conclusions

Ensure Statements of Economic Interests were properly filed by applicable Metropolitan employees.

Statements of Economic Interests were properly filed by applicable Metropolitan employees.

Final Reports Issued



1. Contract Audit: California Landscape Contractors Association (con’t)

Recognition

- WaterSense Excellence Award

Recommendations

Three (3) Priority 3 recommendations

Final Reports Issued

2. Advisory Brief – Rapid Review: Deepfakes

Objectives & Conclusions

Covered vulnerability assessment, detection tools, and education/training.

Conclusions were provided in a separate confidential report.

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Questions?

THE METROPOLITAN WATER DISTRICT OF SOUTHERN CALIFORNIA