



## Office of the General Auditor

### • General Auditor's Report for April 2026

#### Summary

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This report highlights significant activities of the Office of the General Auditor for the month ended April 30, 2026.

#### Purpose

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Informational

#### Attachments

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None

#### Detailed Report

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##### Audit & Advisory Projects

Twenty-one projects are in progress:

- Six audit projects are in the report preparation phase.
  - One collaboration draft report was issued:
    - Contract Audit: PlanNet Consulting, LLC; draft report issuance expected in May. (FY 2025/26 Business Plan 1.A)
- Fifteen projects are in the execution phase, including six audits and nine advisories.
- Work continues on the remaining five carry-forward projects (down one from last month); two collaboration draft reports are expected in May. (FY 2025/26 Business Plan 1.A)

##### Follow-up Reviews

Fourteen projects are in the follow-up phase:

- Eight follow-up reviews are in progress.
- Six follow-up reviews have not been started.

One follow-up review form is greater than 30 days past due:

- Travel & Employee Expense Reports (was due February 6, 2026)

## Board Report (General Auditor's Report for April 2026)

### **Other General Auditor Activities & Outlook**

#### **1. Global Internal Audit Standards**

Audit Charter (Administrative Code Section 6451) revisions necessitated by updates to professional internal auditing standards in 2025, were presented as an Information Item at the March Audit Committee meeting. The revisions will be presented for Audit Committee and Board approval in June. (FY 2025/26 Business Plan 4.B)

#### **2. Annual Audit Plan**

Planning is underway for next fiscal year's audit plan and meetings with Metropolitan senior management were concluded this month. The FY 2026/27 audit plan will be presented for Audit Committee and Board approval in June.

#### **3. FY 2026/27 Business Plan**

Development of the General Auditor's Business Plan, including FY 2025/26 accomplishments and FY 2026/27 goals, has commenced and will be presented at the May Audit Committee.

#### **4. External Audit RFP**

Collaboration with Accounting and Contracting Services is in progress to issue an RFP for external audit services that includes the annual financial audit and the single audit. The RFP will be for the fiscal years ending June 30, 2027, 2028, 2029, and 2030.

#### **5. Audit Manager Position**

Collaboration continues with Human Resources to revise the audit manager job description to complete the department's career ladder. (FY 2025/26 Business Plan 5.D)

#### **6. Training**

Staff attended training on fraud, the General Auditor attended the IIA Orange County Spring Conference, and audit department staff attended Government Ethics 101 training provided by the Ethics Office. (FY 2025/26 Business Plan 5.B)