Special Audit Committee

General Auditor's Quarterly Report

Item 2a

June 23, 2025

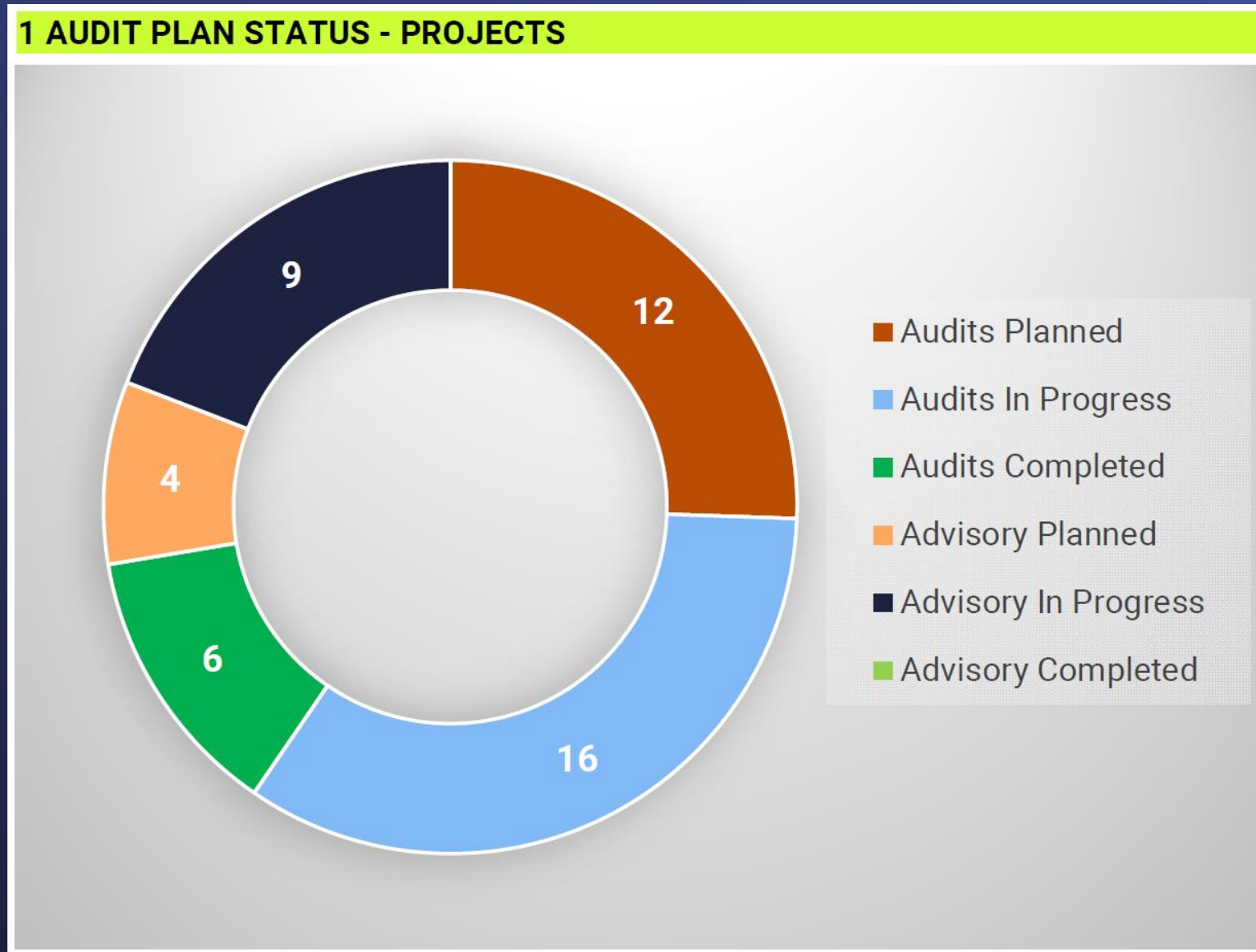# Item 2a
Audit Department Dashboard

Subject
General Auditor's Quarterly Report

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

1. Audit Plan Project Status

1 AUDIT PLAN STATUS - PROJECTS

- Audits Planned: 12
- Audits In Progress: 16
- Audits Completed: 6
- Advisory Planned: 4
- Advisory In Progress: 9
- Advisory Completed

2. Audit Plan Status – Hours

2 AUDIT PLAN STATUS - HOURS	
7/1/24 AUDIT PLAN	12,884
ADJUSTMENTS	(1,360)
ROLLING PLAN	11,524
ACTUAL HOURS	8,689
ESTIMATE TO COMPLETE	3,830
REQUIRED HOURS	12,519
HOURS AVAILABLE/(OVER)	(995)

3. Audit Plan Changes

3 AUDIT PLAN CHANGES	
AUDIT PLAN PROJECTS - 1/01/25	**45**
ADDED Q3	
See key message points	**2**
DELETED Q3	
None	**-**
TOTAL	**47**

4. Current Assurance Coverage/Work in Progress

4 CURRENT ASSURANCE COVERAGE/WORK IN PROGRESS

Administration	Program Management (engineering)
Bay Delta	Project Management
Contracts	Real Property
Controller (accounting)	Water Conveyance & Distribution
Cybersecurity	Water Resource Implementation
IT	

5. Internal Audit Resources

5 INTERNAL AUDIT RESOURCES	
POSITIONS AUTHORIZED	14
VACANT	4
CONTRACTORS (INTERNAL AUDIT)	-
CERTIFIED PUBLIC ACCOUNTANTS	5
CERTIFIED INTERNAL AUDITORS	4
RESOURCE ADEQUACY	NO

6. Open Recommendations

6 OPEN RECOMMENDATIONS

	P1	P2	P3	OTHER	TOTAL
PRIOR FY	2	3	6	65	76
NEW	5	15	8	NA	28
RESOLVED	0	0	0	(1)	(1)
CURRENT	7	18	14	64	103

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	%
$	3,797,123	2,973,219	4,952,238	823,904	22%

10. Key Message Points

10 KEY MESSAGE POINTS

Resource adequacy is RE vacant senior audit manager position; collaborating w HRS to fill
New projects added for conjunctive use (board directed), Process Matters Efficiency Initiative
Follow-up reviews in progress will update open recommendations

Final Reports Issued

1. Contract Audit: Sensis, Inc.

2. Operational Audit: Employee Tuition Reimbursement Program

3. Cybersecurity Audit: Inventory & Control of IT Assets