



Audit Committee

General Auditor's Quarterly Report

Item 2A

December 8, 2025

Presented by: Scott Suzuki

Item 2A
Audit
Department
Dashboard

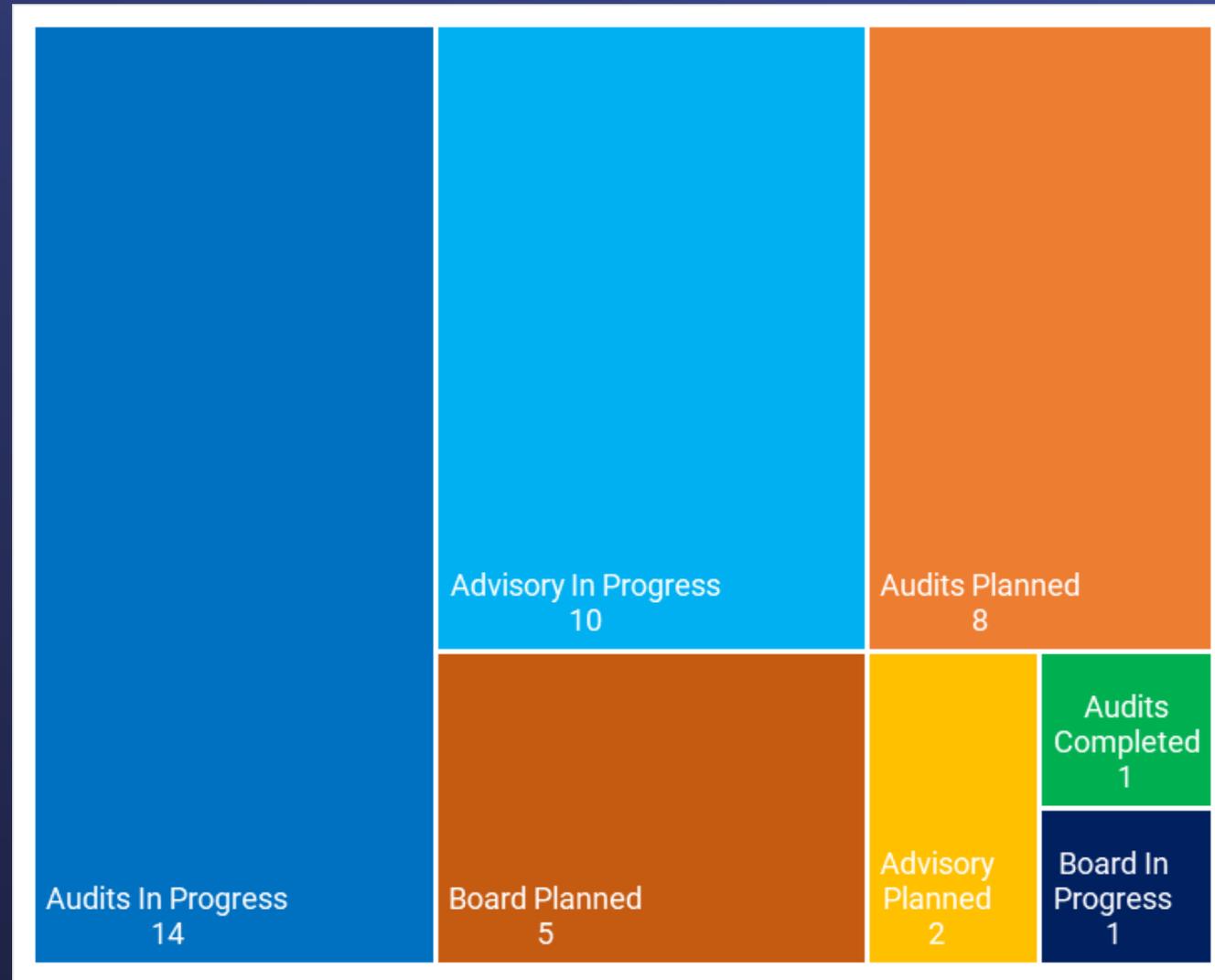
Subject

General Auditor's Quarterly Report

Purpose

Provide a focused view of the internal audit dashboard elements as of September 30, 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	3,218
ESTIMATE TO COMPLETE	10,280
REQUIRED HOURS	13,498
HOURS AVAILABLE/(OVER)	(641)

3. Audit Plan Changes

3 AUDIT PLAN CHANGES

AUDIT PLAN PROJECTS - 7/1/25

30

ADDED Q1

See key message points

12

DELETED Q1

Reserves

(1)

TOTAL

41

4. Current Assurance Coverage/Work in Progress

4 CURRENT ASSURANCE COVERAGE/WORK IN PROGRESS

Administrative Services

Bay Delta

Centralized Grants & Research

Conveyance & Distribution

Cybersecurity

Engineering Planning

Information Technology

Infrastructure Reliability

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 FYS	7	18	17	64	106
NEW	0	3	0	NA	3
RESOLVED	0	0	0	(2)	(2)
CURRENT	7	21	17	62	107

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	%
\$	1,446,944	895,903	5,421,600	551,041	38%

10. Key Message Points

10 KEY MESSAGE POINTS

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

Audit Plan changes include 12 projects projected to be completed last FY added back to Audit Plan

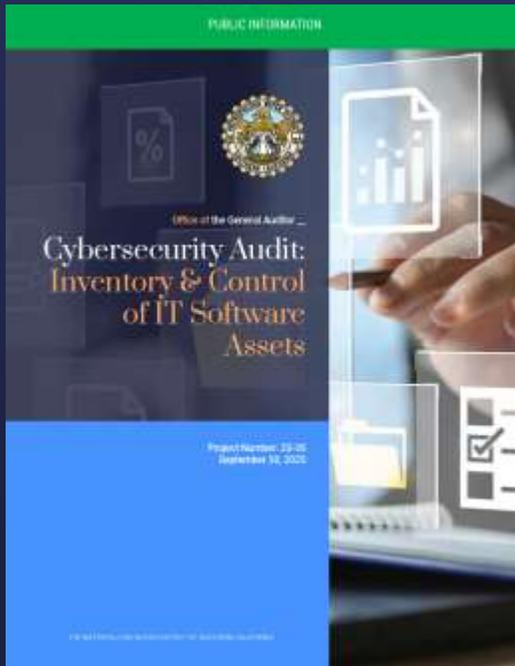
Follow-up reviews in progress will status open recommendations; management reports 84 of 107 have been implemented/closed

Final Reports Issued

1. Cybersecurity Audit: Inventory & Control of IT Software Assets

Background

- Center for Internet Security
- Critical Security Controls



Final Reports Issued

1. Cybersecurity Audit: Inventory & Control of IT Software Assets (con't)

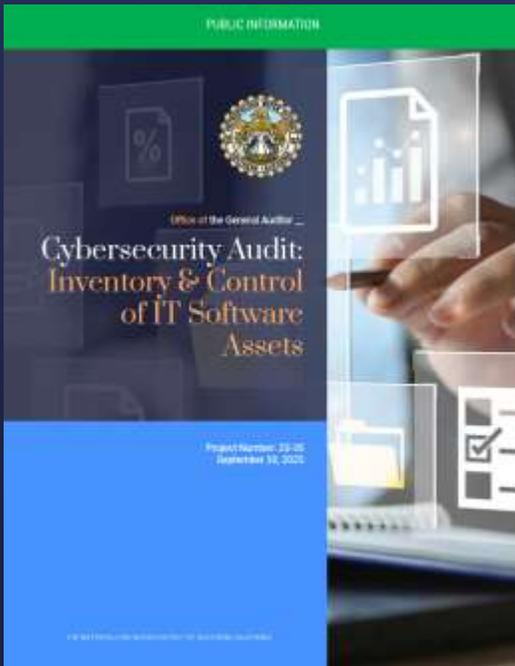
Objectives & Conclusions

Determine whether all software on the network is actively managed to reduce the risk of attack.

Conclusions were provided in a separate confidential report.

Recommendations

Three (3) Priority 2 recommendations



Final Reports Issued

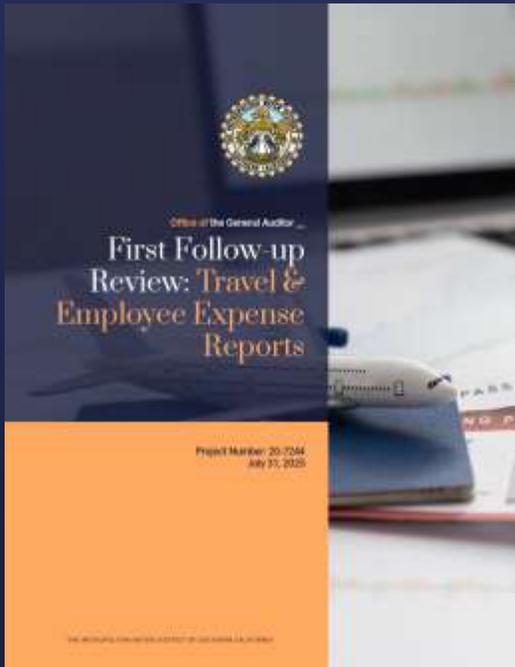
2. First Follow-up Review: Travel & Employee Expense Reports

Background

- Original report dated June 1, 2021
- Less-than-satisfactory rating, including three (3) recommendations

Conclusion

- Management implemented two (2) recommendations and has not implemented (1) recommendation.



Final Reports Issued

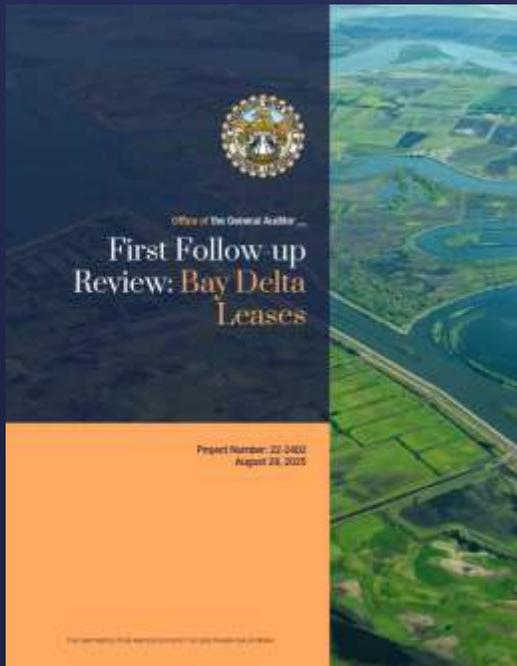
3. First Follow-up Review: Bay Delta Leases

Background

- Original report dated November 30, 2021
- Generally satisfactory rating, including three (3) recommendations

Conclusion

- Management is in the process of implementing the three (3) recommendations.





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Thank You

