

# The Metropolitan Water District of Southern California

# Agenda

The mission of the Metropolitan Water District of Southern California is to provide its service area with adequate and reliable supplies of high-quality water to meet present and future needs in an environmentally and economically responsible way.

## Audit Committee

J. Armstrong, Chair  
M. Ramos, Vice Chair  
D. De Jesus  
L. Dick  
L. Fong-Sakai  
G. Gray

## **Audit Committee**

Meeting with Board of Directors \*

**March 25, 2025**

**9:00 a.m.**

<b>Tuesday, March 25, 2025 Meeting Schedule</b>
<b>09:00 a.m. AUDIT 10:30 a.m. EXEC</b>

**Agendas, live streaming, meeting schedules, and other board materials are available here:**

**<https://mwdh2o.legistar.com/Calendar.aspx>. Written public comments received by 5:00 p.m. the business days before the meeting is scheduled will be posted under the Submitted Items and Responses tab available here:**

**<https://mwdh2o.legistar.com/Legislation.aspx>.**

**If you have technical difficulties with the live streaming page, a listen-only phone line is available at 1-877-853-5257; enter meeting ID: 873 4767 0235.**

**Members of the public may present their comments to the Board on matters within their jurisdiction as listed on the agenda via in-person or teleconference. To participate via teleconference 1-833-548-0276 and enter meeting ID: 876 9484 9772 or to join by computer [click here](#).**

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**MWD Headquarters Building • 700 N. Alameda Street • Los Angeles, CA 90012**

**Teleconference Locations:**

**525 Via La Selva • Redondo Beach, CA 90277**

**3008 W. 82nd Place • Inglewood, CA 90305**

**3024 Fairview Drive • Vista, CA 92084**

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\* The Metropolitan Water District's meeting of this Committee is noticed as a joint committee meeting with the Board of Directors for the purpose of compliance with the Brown Act. Members of the Board who are not assigned to this Committee may participate as members of the Board, whether or not a quorum of the Board is present. In order to preserve the function of the committee as advisory to the Board, members of the Board who are not assigned to this Committee will not vote on matters before this Committee.

- 1. Opportunity for members of the public to address the committee on matters within the committee's jurisdiction (As required by Gov. Code Section 54954.3(a))**

**2. MANAGEMENT ANNOUNCEMENTS AND HIGHLIGHTS**

- A. General Auditor's Quarterly Report

[21-4362](#)

**Attachments:** [03252025 AUDIT 2a Report](#)  
[03252025 AUDIT 2A Presentation](#)

**\*\* CONSENT CALENDAR ITEMS -- ACTION \*\***

**3. CONSENT CALENDAR OTHER ITEMS - ACTION**

NONE

**4. CONSENT CALENDAR ITEMS - ACTION**

NONE

**\*\* END OF CONSENT CALENDAR ITEMS \*\***

**5. OTHER BOARD ITEMS - ACTION**

NONE

**6. BOARD INFORMATION ITEMS**

NONE

**7. COMMITTEE ITEMS**

- a. Annual Audit Department Charter Review

[21-4388](#)

**Attachments:** [03252025 AUDIT 7a Presentation](#)

- b. Quality Assurance & Improvement Program Results

[21-4181](#)

**Attachments:** [03252025 AUDIT 7b Presentation](#)

- c. Study, advise, or recommend on Board member/Board committee  
audit assignment requests

[21-4182](#)

**8. FOLLOW-UP ITEMS**

NONE

**9. FUTURE AGENDA ITEMS****10. ADJOURNMENT**

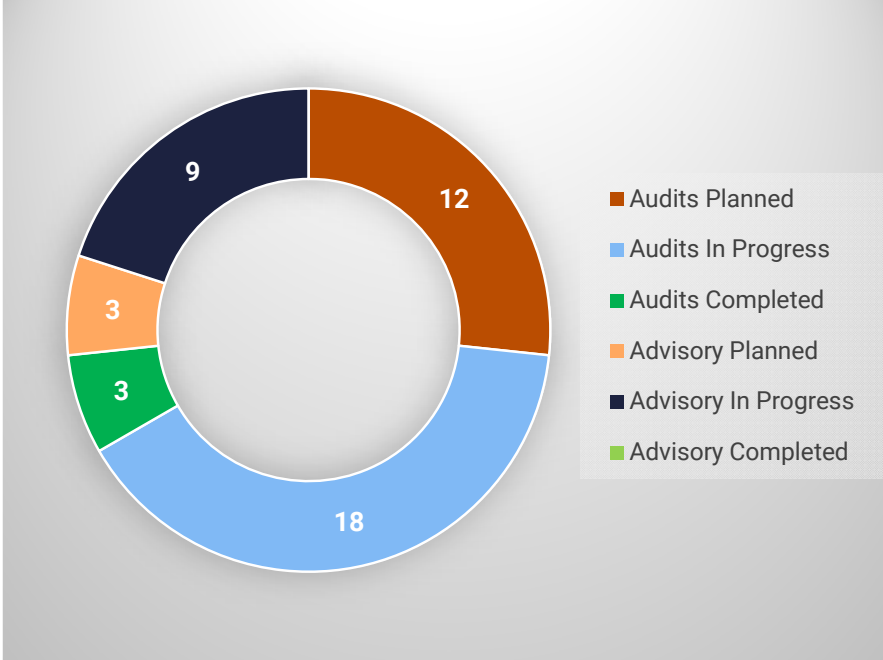
**NOTE: This committee reviews items and makes a recommendation for final action to the full Board of Directors. Final action will be taken by the Board of Directors. Committee agendas may be obtained on Metropolitan's Web site <https://mwdh2o.legistar.com/Calendar.aspx>. This committee will not take any final action that is binding on the Board, even when a quorum of the Board is present.**

**Writings relating to open session agenda items distributed to Directors less than 72 hours prior to a regular meeting are available for public inspection at Metropolitan's Headquarters Building and on Metropolitan's Web site <https://mwdh2o.legistar.com/Calendar.aspx>.**

**Requests for a disability-related modification or accommodation, including auxiliary aids or services, in order to attend or participate in a meeting should be made to the Board Executive Secretary in advance of the meeting to ensure availability of the requested service or accommodation.**

**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>
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**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



Audit Committee

# General Auditor's Quarterly Report

Item 2a

March 25, 2025

Item 2a  
Audit  
Department  
Dashboard

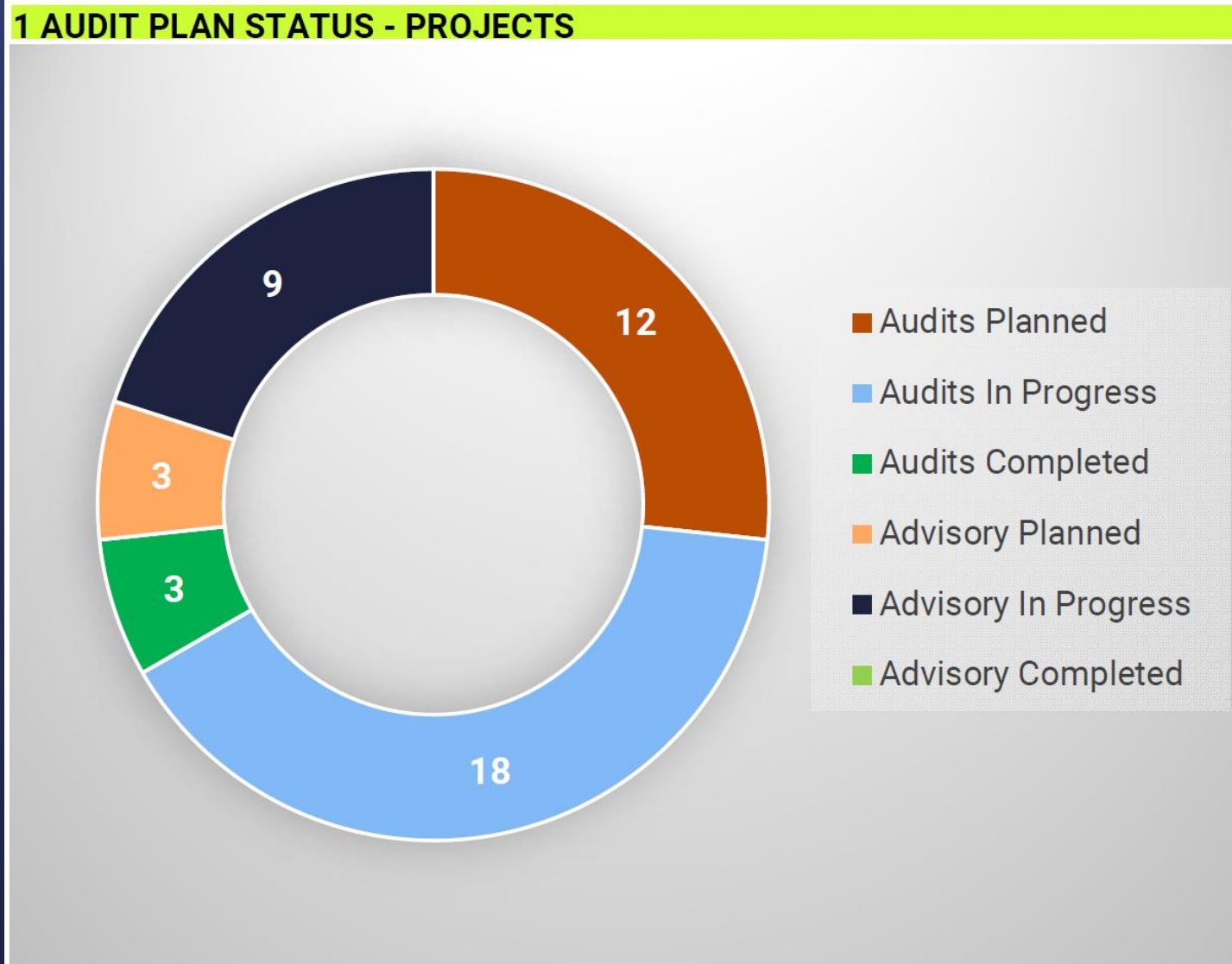
Subject

General Auditor's Quarterly Report

Purpose

Provide a focused view of internal audit dashboard elements as of December 31, 2024

# I. Audit Plan Project Status



## 2. Audit Plan Status – Hours

<b>2 AUDIT PLAN STATUS - HOURS</b>	
<b>7/1/24 AUDIT PLAN</b>	<b>12,884</b>
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# 3. Audit Plan Changes

<b>3 AUDIT PLAN CHANGES</b>	
<b>AUDIT PLAN PROJECTS - 10/1/24</b>	<b>41</b>
<b>ADDED Q2</b>	
See key message points	<b>4</b>
<b>DELETED Q2</b>	
None	<b>-</b>
<b>TOTAL</b>	<b>45</b>

# 4. Current Assurance Coverage/Work in Progress

## 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

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

# 6. Open Recommendations

## 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)
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# 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	%
\$	2,476,119	2,072,484	4,952,238	403,635	16%

# 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 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





Audit Committee

# Audit Department Charter Review

Item 7a

March 25, 2025



# Item #7a Audit Department Charter Review

## Subject

Review of Audit Department Charter

## Purpose

Review the Audit Department Charter with the Board in accordance with professional internal auditing standards and Administrative Code 6451.

## Next Steps

Update the Charter to ensure alignment with the latest professional internal auditing standards and Board expectations of the Audit Department. Return to the Board for review and approval of changes.

# The Institute of Internal Auditors

## What is the IIA?

- The internal audit profession's most widely recognized leader in standards, certification, education, research, and technical guidance throughout the world.
- Established in 1941, the IIA today serves more than 260,000 members from more than 170 countries and territories.

# Professional Standards

The IIA sets the standards for the way internal auditing is practiced around the world through the International Professional Practices Framework (IPPF).



# Administrative Code

## § 6451 Audit Department Charter

- 6451(a) - Mission & Scope of Work
- 6451(b) - Accountability
- 6451(c) - Professional Standards
- 6451(d) - Responsibilities
- 6451(e) - Authority

# Audit Department Charter

## § 6451 (a) - Mission & Scope of Work

### Mission

- Provide independent, professional, objective assurance and consulting services designed to add value and improve Metropolitan's operations.
- Help the District accomplish its objectives by using a proactive, systematic approach to evaluate and improve the effectiveness of governance, risk management, and internal control.

# Audit Department Charter

## § 6451 (a) - Mission & Scope (con't)

### Scope

To determine whether the District's network of governance, risk management, and internal control, as designed and represented by management, is adequate and functioning in a manner to ensure:

1. Risks are appropriately identified, managed, and monitored;
2. Significant financial, managerial, and operating information is accurate, reliable, and timely;
3. Employees' actions are in compliance with policies, standards, procedures, and applicable laws and regulations;

# Audit Department Charter

## § 6451 (a) - Mission & Scope (con't)

4. Resources are acquired economically, used efficiently, and adequately protected;
5. Programs, plans, and objectives are achieved;
6. Quality and continuous improvement are fostered in the District's control process;
7. Significant legislative or regulatory issues impacting the District are recognized and addressed appropriately; and
8. Information technology is governed, and systems and applications are securely deployed and monitored.

# Audit Department Charter

## § 6451 (a) - Mission & Scope (con't)

Opportunities for improving management internal control, efficiency and the District's image may be identified during audits.

These will be communicated to the appropriate level of District management.



# Audit Department Charter

## § 6451 (b) - Accountability

The General Auditor shall be accountable to the Board of Directors and the Executive Committee to:

1. Advise on the adequacy and effectiveness of the District's processes for controlling its activities and managing its risks;
2. Report significant issues related to the processes for controlling the activities of the District, including potential improvements in those processes, and provide information concerning such issues through to resolution; and
3. Coordinate with other District control and monitoring functions (e.g., risk management, legal, finance, ethics, security, and environmental).

# Audit Department Charter

## § 6451 (c) - Professional Standards

The Audit Department shall govern itself by adherence to the Institute of Internal Auditors' mandatory guidance, including:

- The Definition of Internal Auditing
- The Code of Ethics
- The International Standards for the Professional Practice of Internal Auditing (Standards)

This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the Audit Department's performance.

These documents constitute the operating procedures for the department and constitute an addendum to the charter.

# Audit Department Charter

## § 6451 (c) - Professional Standards (con't)

The following are to be adhered to by Department staff:

- The IIA's Practice Advisories, Practice Guides, and Position Papers, as applicable
- Metropolitan's policies and procedures
- The California Government Code
- Audit Department Policy and Procedures Manual

Note: This subsection will be substantially revised to align with the new Global Internal Audit Standards effective January 2025.

# Audit Department Charter

## § 6451 (d) - Responsibilities

1. Develop and present a flexible audit plan to the Executive Committee for review and approval. This plan should be developed utilizing a risk-based methodology and should include risks or internal control concerns identified by District management or the Board of Directors;
2. Report periodically to the Executive Committee and District management the status of the current year's audit plan and the sufficiency of department resources;
3. Submit audit reports to the Executive Committee and District management communicating the General Auditor's opinion regarding the internal control structure, identifying significant control issues, and providing related recommendations;

# Audit Department Charter

## § 6451 (d) - Responsibilities (con't)

4. Evaluate the adequacy and timeliness of District management's responses to, and the corrective action taken on, recommendations noted in such reports. Conduct follow-up reviews as necessary and periodically report to the Executive Committee the status of District management's progress;
5. Ensure the selection, development, and supervision of competent and professional audit staff;
6. Perform a quality assurance program by which the General Auditor evaluates internal auditing activities against professional standards. Obtain an external quality assurance review as required by the Standards;
7. Perform advisory services to assist District management in meeting its objectives. Examples may include facilitation, process design, training, and assessment services;

# Audit Department Charter

## § 6451 (d) - Responsibilities (con't)

8. Evaluate additions or changes in internal control processes coincident with their development and implementation;
9. Keep the Executive Committee informed of significant emerging trends and best practices in internal auditing and governance;
10. Assist in the investigation of significant suspected fraudulent activities within the District. Assure reporting to the Executive Committee on the results, as appropriate; and
11. Coordinate with external auditors to minimize duplication of effort and ensure that issues raised as a result of their review are appropriately addressed;

# Audit Department Charter

## § 6451 (e) - Authority

The General Auditor and Audit Department staff members are authorized to:

1. Have unrestricted access to all functions, records, property, and personnel, subject to the requirements of safekeeping, confidentiality, and applicable processes;
2. Have full and free access to the Executive Committee, subject to applicable law;
3. Allocate resources, set frequencies, select the subject, determine scopes of work, and apply techniques required to accomplish audit objectives; and
4. Obtain the necessary assistance of personnel within units of the District where they perform audits, as well as other specialized services from within or outside the District.

# Audit Department Charter

## § 6451 (e) - Authority (con't)

The General Auditor and Audit Department staff are not authorized to:

1. Perform any operational duties for the District;
2. Initiate or approve accounting transactions external to the Audit Department; or
3. Direct the activities of any District employee not employed by the Audit Department, except to the extent such employees have been appropriately assigned to auditing teams or to otherwise assist the internal auditors.



# Audit Department Charter

## Planned Updates

1. Add purpose of internal auditing
2. Revised mission and add vision statement
3. Align charter subsections with the new internal audit mandate (authority, role, responsibilities)
4. Revise scope and internal audit services provided
5. Revise international professional practice framework references
6. Add organizational position and reporting relationships including organizational independence
7. Add administrative reporting responsibilities
8. Add process for handling disagreements with management.
9. Update mandatory communications to the Board



Audit Department Charter Review

**Thank You**





Audit Committee

# FY 2023/24 Quality Assurance & Improvement Program Results

Item 7b

March 25, 2025

Item 7b  
Quality  
Assurance &  
Improvement  
Program  
(QAIP)  
Results

Subject

Quality Assurance & Improvement Program Internal  
Assessment Results

Purpose

To share the results of the Internal Assessment for  
FY 2023/24

# QAIP

## What is the Internal Assessment?

- Mandated in the Institute of Internal Audit (IIA) Standards
- Performed annually between each five-year External Assessment
- Covers four areas:
  - Internal Audit Governance
  - Internal Audit Staff
  - Internal Audit Management
  - Internal Audit Process

# QAIP FY 23-24

## Objectives

Evaluate conformance to the IIA's Standards

## Scope

Audit Department efficiency and effectiveness in executing its mission, as set forth in the Charter.

## Methodology

- Reviewed survey data received from internal audit's stakeholders and internal audit staff.
- Evaluated information prepared by the department.
- Assessed progress on the Institute of Internal Auditors' External Quality Assessment Report – conformance gaps and opportunities for improvement.

# Survey Results: Audit Staff



## Governance

100%

- Audit activity adds organizational value
- CAE promotes the value of internal audit function
- Department conforms to IIA's:
  - Principles and Rules of Conduct
  - *International Standards for the Professional Practice of Internal Auditing* (objectivity/due professional care) and the Code of Ethics
- Department has:
  - A conflict-of-interest policy and process
  - Unrestricted access to records, information, locations, and employees



# Survey Results: Board/ Management



## Governance



- Department respects value and privacy of information.
- Department exhibits a high level of professional objectivity and is not influenced by own interests or by others in forming judgments.
- Department adds value and helps organization accomplish its objectives.
- Department establishes confidence as trusted advisor within the organization.
- Department placement ensures independence and ability to fulfill its responsibilities.
- Department has unrestricted access to records, information, locations, and employees.

# Survey Results: Feedback

## Governance

- Strengths:
  - Professional
  - Have integrity
  - Independent/checks & balances
  - Adds value – improved processes
- Opportunities:
  - More collaboration
  - Proactive District education – audit process, risk, controls, etc.
- Suggestions
  - Develop repository of past recommendations for reference by new employees to the District or a position.

# Survey Results: Audit Staff



## Internal Audit Staff



- Management provides opportunities to develop knowledge (and skills) to:
  - Keep current with our industry and regulatory issues
  - Perform my engagements
- Management provides opportunities to develop:
  - Professionally and advance my career
  - Knowledge of key business processes, including critical success factors
  - Proficiency by encouraging professional certifications
- Staff has sufficient knowledge to identify “red flags” indicating possible fraud.

## Survey Results: Audit Staff

### Internal Audit Staff (cont.)

- Management provides opportunities to enhance my knowledge through in-house or outside training.
- Performance is reviewed on a regular basis and reviews are meaningful and helpful.
- Department is viewed as a valuable developmental assignment by other parts of organization.
- Staff has sufficient knowledge of key Information Technology risks and controls to perform audit engagements.

# Survey Results: Board/ Management



## Internal Audit Staff



- Communicates effectively (oral, written, and presentations)
- Keeps current with changes in our business, our industry, and relevant regulatory issues.
- Displays adequate knowledge of business processes, including critical success factors.
- Exhibits effective problem-identification and solution skills.
- Viewed as a viable source of talented individuals who can successfully transfer to other parts of our organization.
- Has effective conflict resolution and negotiation skills.

# Survey Results: Audit Staff



## Internal Audit Management

93%

5%

2%

- Has established policies and procedures that guide the operation of internal audit activity.
- Encourages collaboration between management and staff for effective and timely completion of engagements.
- Competently assesses effectiveness of:
  - Organization's internal controls
  - Risk management processes employed by management to achieve organization's objectives
  - Governance processes, including ethics-related programs and activities
- Promotes appropriate ethics and values across our organization.

# Survey Results: Board/ Management



## Internal Audit Management

62%

16%

22%

- Management communicates:
  - Effectively (oral, written, and presentations)
  - Audit plans to management of areas being reviewed (audit objectives and scope of review)
- Establishes annual audit plans of areas/topics significant to our organization and that align with organizational goals.
- Adequately assesses effectiveness (and adequacy) of:
  - Risk management processes employed by management to achieve objectives
  - Organization's system of internal controls
- Keeps current with changes in our business, our industry, and relevant regulatory issues.
- Promotes appropriate ethics and values within organization.

# Survey Results: Feedback

## Audit Staff & Management

- Strengths:
  - Approachable/collaborative
  - Responsive
  - Meaningful recommendations
  - Strong department leadership
  - Handle difficult situations well
- Opportunities:
  - Higher auditor EQ
  - Increased auditor knowledge of area/process under audit
  - Better defined career path within department



# Survey Results: Audit Staff



## Internal Audit Process

97%

3%

- Department develops and documents plan for engagements based on preliminary assessment of risks relevant to audit and engagement objectives reflect result of this risk assessment.
- Department uses computer-assisted audit techniques to facilitate data collection and analysis.
- Staff receives timely and constructive feedback regarding performance in completing engagements.
- Management and staff exhibit/demonstrate:
  - Proficient project management and organizational skills to assure timely completion of audit engagements.
  - Effective conflict resolution and negotiation skills.

# Survey Results: Board/ Management

## Internal Audit Process

53%

20%

27%

- Management and staff exhibit/demonstrate:
  - Proficient project management and organizational skills to assure timely completion of audit engagements.
  - Sufficient knowledge of key information technology risks and controls in performing audit engagements.
  - Knowledge to identify “red flags” indicating possible fraud when planning audit engagements.
- Audit reports are accurate, objective, clear, concise, constructive, complete, and timely.

### Key

Agree

Disagree

Don't Know

## Survey Results: Feedback

### Internal Audit Process

- Strengths
  - Early communication with local management
  - Communication of the audit process
- Opportunities
  - More timely notification of new audits, observations
  - Communication of changes in project scope, project status
  - Timely completion of audits
  - Clarity of the report review and approval process
  - Improve knowledge transfer when auditor transitions occur on a project
- Suggestions:
  - Inquire with outgoing staff/retirees – any concerns
  - Allow all directors to review confidential audits electronically

# Status of External Quality Assessment Observations

Key

Implemented
In Process
No Progress

## Compliance Gaps

Details	Status
1. Current charter does not mandate adherence to the Core Principles as required by the Standards.	N/A
2. An internal assessment has not been performed since 2021.	Implemented
3. Last external quality assessment was an independent validation done in May 2017 – more than 5 years since the prior one.	Implemented
4. No evaluation of the design, implementation, and effectiveness of the organization’s ethics-related objectives, programs, and activities has been conducted.	No Progress
5. Engagement level risk assessments not consistently used to narrow audit objectives to most significant risks.	Implemented
6. Work papers lacked evidence of timely supervision, including review and approval.	No Progress
7. Final engagement communications did not consistently include the engagements’ objectives and scopes or management responses and action plans.	Implemented
8. Recommendations communicated to management did not consistently focus on the cause of the conditions identified; numerous engagements were not reported to management and the board timely.	In Process

# Status of External Quality Assessment Observations

Key

Implemented
In Process
No Progress

## Improvement Opportunities

Details	Status
<p>1. Talent Management: Internal Audit has high-level job descriptions but could benefit from doing an analysis that ties in the IIA competency framework.</p> <p>IT Related Credentials: Internal Audit should continue to evaluate resources in this area.</p>	In Process
2. Overall use of data analytics remains immature.	In Process
3. Internal Audit strategic plan could be strengthened by creating a 3-5 year rolling plan that is updated annually.	In Process
4. Department manual was last updated in March 2012.	No Progress
5. Key Performance Indicators should be generated within Internal Audit for use in monitoring department progress.	No Progress
6. Clarification is needed to identify who Internal Audit is to assist and what Internal Audit's role is in fraud investigations.	In Process
7. IA Charter has not been updated in several years.	Implemented
8. There is no defined consistent risk framework used across the company; Internal Audit should explore these opportunities to add value to Metropolitan.	No Progress
9. There is no formal risk protocol or process in place for reporting risks identified outside of the audit reporting process.	In Process



FY 2023/24  
Quality Assurance & Improvement Program Results

**Thank You**

