



Office of the General Auditor

• General Auditor's Report for October 2025

Summary

This report highlights significant activities of the Office of the General Auditor for the month ended October 31, 2025.

Purpose

Informational

Attachments

None

Detailed Report

Audit & Advisory Projects

Twenty-five projects are in progress:

- Eight audit projects are in the report preparation phase.
 - One draft report was issued: Cybersecurity: Inventory & Control of Operational Technology Assets (previously titled: Cybersecurity Audit: Inventory & Control of SCADA Network Assets); management response is due December 1, 2025.
- Sixteen projects are in the execution phase, including six audits and ten advisories.
- One project is in the planning phase.

Follow-Up Reviews

Fourteen projects are in the follow-up phase:

- Eight follow-up reviews are in progress; one final report is expected next month for First Follow-Up Review: Check with Order.
- Six follow-up reviews have not been started.

No follow-up review forms are overdue.

Other General Auditor Activities

1. Internal Quality Assessment

Preparation for the annual internal quality assessment, as required by professional internal auditing standards, is in progress. Surveys sent to the Board, management, and department staff were received, and we are evaluating and summarizing the results. The annual internal quality assessment results will be presented as an information item at the March meeting of the Audit Committee.

Board Report (General Auditor's Report for October 2025)

2. External Resources RFQ

Completed. Evaluation of submittals received for specialty internal audit services RFQ has been completed, and contract administration will notify the pre-qualified firms.

3. External Auditor Support

Completed. Assistance to external auditor Macias Gini & O'Connell LLP was completed in accordance with their work plan.

4. Global Internal Audit Standards

Evaluation and adoption of the updated standards issued by the Institute of Internal Auditors, effective January 9, 2025, are in progress.

5. Training

Staff attended training on fraud, cybersecurity, and measuring the value of internal audit. The General Auditor attended AuditBoard's 2025 Audit+Beyond conference.