Office of the General Auditor

- ## General Auditor's Report for November 2025

Summary

This report highlights significant activities of the Office of the General Auditor for the month ended November 30, 2025.

Purpose

Informational

Attachments

None

Detailed Report

Audit & Advisory Projects

Twenty-four projects are in progress:

- Nine audit projects are in the report preparation phase.

  - One draft report was issued: Cybersecurity Audit: Inventory & Control of Operational Technology Assets (previously titled: Cybersecurity Audit: Inventory & Control of SCADA Network Assets); management response originally due December 1, 2025, request to extend to December 8, 2025 granted.

- Fourteen projects are in the execution phase, including five audits and nine advisories.

- One project is in the planning phase.

Follow-Up Reviews

Fifteen 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.

- Seven follow-up reviews have not been started.

No follow-up review forms are overdue.

Other General Auditor Activities

1. **Colorado River Water Users Association (CRWUA) Agreed-Upon Procedures**
   Completed. We completed a Board-requested, agreed-upon procedures engagement for the period April 1, 2024 through March 31, 2025. A memo reporting the results of the procedures was issued to the CRWUA Assistant Secretary-Treasurer on November 26, 2025.

Date of Report: December 9, 2025

2. 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.

3. 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.

4. Audit Manager Position

Collaboration with Human Resources on revising the audit manager job description to complete the department career ladder is in progress.

5. Training

Staff attended training on presentation techniques, public service ethics, and advancing safety culture.