



THE METROPOLITAN WATER DISTRICT
OF SOUTHERN CALIFORNIA

Board Report

Office of the General Auditor

• General Auditor's Report for May 2025

Summary

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

Purpose

Informational

Attachments

None

Detailed Report

Audit & Advisory Projects

Twenty-five projects are in progress:

- Six audit projects are in the report preparation phase.
 - No management responses are outstanding.
- Eighteen projects are in the execution phase, including nine audits and nine advisories.
- One project is in the planning phase.

Work priority is being given to the seven carryforward audits.

Follow-Up Reviews

Thirteen audits are in the follow-up phase:

- Nine follow-up reviews are in progress.
- Four follow-up reviews have not been started.

No follow-up review forms are overdue.

Other General Auditor Activities

1. Annual Audit Plan

The FY 2025/26 audit plan has been developed and will be presented to the Board for approval at the June meetings of the Audit Committee and Board of Directors.

2. Senior Audit Manager Recruitment

Recruitment is actively in progress.

Date of Report: June 10, 2025

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

3. Department Head Collaboration

Completed. The General Auditor participated in the final workshop with the General Manager, Ethics Officer, and General Counsel.

4. External Resources RFQ

An RFQ for specialty internal audit services was issued with submittals due in June.

5. Global Internal Audit Standards

Evaluation and adoption of the updated standards issued by the Institute of Internal Auditors, effective January 9, 2025, is in progress. Board roles and responsibilities, per the Standards, will be presented as an information item at the September meeting of the Audit Committee.

6. Employee Inspection Trips

Two staff members attended Colorado River Aqueduct employee inspection trips.

7. Training

Audit staff attended Internal Audit Strategy for Government Auditors training.